The Management of the School Board of Sarasota County (the District) has prepared the following discussion and analysis to (a) assist the reader in focusing on significant financial issues; (b) provide an overview and analysis of the District's financial activities; (c) identify changes in the District's financial position; (d) identify material deviations from the approved budget; and (e) highlight significant issues in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events and conditions, it should be considered in conjunction with the District's financial statements and notes to financial statements.

# FINANCIAL HIGHLIGHTS

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

- The District's financial position improved during the fiscal year ended June 30, 2009. In total, net assets increased by \$34,254,410, or 4 percent over the course of the year.
- General revenues totaled \$504,649,228, or 94 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions totaled \$33,033,361 or 6 percent. Total revenues decreased from \$611,611,878 in fiscal year 2008 to \$537,682,589 in fiscal year 2009. The change is attributed to a decrease in funding for Classrooms for Kids and a decrease in property tax revenues.
- Expenses and special items totaled \$503,428,179; only \$33,033,361 of these expenses were offset by program specific charges, with the remainder paid from general revenues. Total revenues exceeded total expenses and special items by \$34,254,410. Total expenses and special items decreased \$14,264,616 or 3 percent, from \$517,692,795 in fiscal year 2008. This change is attributed to the elimination of the 30 hour professional development requirement for teachers, deletion of 23 Technology Coordinators and the completion of both Suncoast Polytechnical High School and Woodland Middle school in the prior year.
- The unreserved fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$54,990,591 at June 30, 2009 or 14 percent of total General Fund expenditures.



# OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

In addition, this report presents certain required supplementary information, which includes management's discussion and analysis.

#### **Government-wide Financial Statements**

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

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

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



Component units –The District presents ten separate legal entities in this report. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Nine of these organizations are charter schools. Financial information for these component units is reported separately from the financial information presented for the primary government. The Financing Corporation for the School Board of Sarasota County, Inc., although also legally separate, was formed to facilitate financing for the acquisition of facilities and equipment. Due to the substantive economic relationship between the School Board and the Financing Corporation, the Financing Corporation is included as an integral part of the primary government. Please refer to Note 1 to the financial statements for more information on the District's component units.

Over a period of time, changes in the District's net assets are an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets including its school buildings and administrative facilities.

# **Fund Financial Statements**

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

All of the District's funds may be classified within one of three broad categories:

<u>Governmental Funds</u>. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the Government-wide financial statements. This financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year. Consequently, the governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view



presented as governmental activities in the Government-wide financial statements. To facilitate this comparison, both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

<u>Proprietary Funds.</u> Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains one type of proprietary fund, the internal service fund to account for the District's self-insurance programs. Since these services predominantly benefit governmental rather than business-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

<u>Fiduciary Funds</u>. 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.

# **GOVERNMENT- WIDE FINANCIAL ANALYSIS**

Net assets may serve over time as a useful indicator of a government's financial position and provides a perspective of the District as a whole.



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

Net Assets. End of Year

|  | NCI ASSUE  | ,     |   |  |            |
|--|--|-------|---|--|------------|
|  | Governmen  | tal A | Activities  | Increase   | Percentage |
|  | <br>6/30/2009  |       | 6/30/2008   | <br>(Decrease)   | Change     |
| Current and other assets<br>Capital assets, net<br><b>Total assets</b>   | \$<br>279,255,708<br>770,132,636<br>1,049,388,344          |       | \$ 250,666,656<br>702,449,801<br>953,116,457          | \$<br>28,589,052<br>67,682,835<br>96,271,887             | 10%        |
| Other liabilities<br>Long-term liabilities, current<br>Long-term liabilities, non-curren<br><b>Total liabilities</b> | <br>43,632,187<br>36,527,796<br>157,063,530<br>237,223,513 |       | 50,618,833<br>30,320,615<br>94,266,588<br>175,206,036 | <br>(6,986,646)<br>6,207,181<br>62,796,942<br>62,017,477 | 35%        |
| Net assets<br>Invested in capital assets,<br>net of related debt<br>Restricted<br>Unrestricted                       | 683,456,022<br>101,262,108<br>27,446,701                   |       | 629,612,938<br>117,008,881<br>31,288,602              | 53,843,084<br>(15,746,773)<br>(3,841,901)                |            |
| Total net assets   | \$<br>812,164,831  |       | \$ 777,910,421  | \$<br>34,254,410   | 4%         |

The largest portion of the District's net assets (84 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net assets (13 percent) represents resources that are subject to external restrictions on how they may be used. The unrestricted net assets (3 percent) may be used to meet the government's ongoing obligations to students, employees, and creditors.

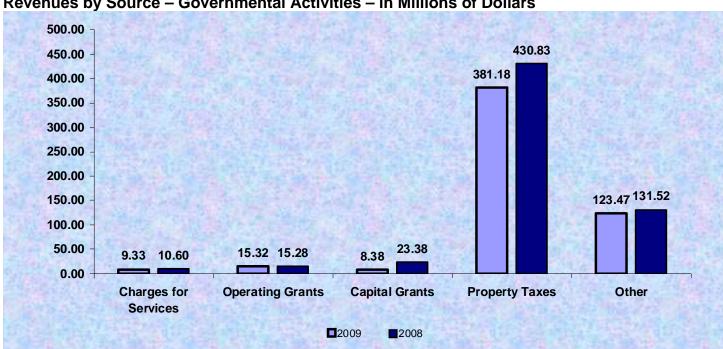
The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2009 and June 30, 2008, are shown in the following table and graphs:



### Changes in Net Assets from Operating Results

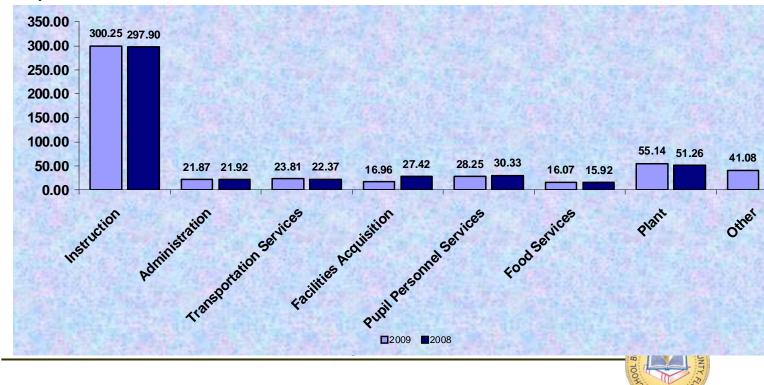
|   |    |             | Governmental A    | Activi | ties         |            |
|---|----|-------------|-------------------|--------|--------------|------------|
|   |    |             |                   |        | Increase     | Percentage |
|   |    | 6/30/2009   | <br>6/30/2008     |        | (Decrease)   | Change     |
| Revenues:                                       |    |             |                   |        |              |            |
| Program revenues                                |    |             |                   |        |              |            |
| Charges for services                            | \$ | 9,328,195   | \$<br>10,601,040  | \$     | (1,272,845)  | -12.0%     |
| Operating grants and contributions              |    | 15,321,080  | 15,283,133        |        | 37,947       | 0.2%       |
| Capital grants and contributions                |    | 8,384,086   | 23,384,964        |        | (15,000,878) | -64.1%     |
| General revenues                                |    |             |                   |        |              |            |
| Property taxes - general                        |    | 286,459,398 | 309,870,020       |        | (23,410,622) | -7.6%      |
| Property taxes - capital projects               |    | 94,721,430  | 120,956,816       |        | (26,235,386) | -21.7%     |
| Local sales taxes                               |    | 13,422,199  | 14,850,716        |        | (1,428,517)  | -9.6%      |
| Grants and contributions not restricted         |    |             |                   |        |              |            |
| to specific programs                            |    | 99,675,410  | 100,984,457       |        | (1,309,047)  | -1.3%      |
| Miscellaneous                                   |    | 9,746,643   | 6,967,194         |        | 2,779,449    | 39.9%      |
| Unrestricted investment earnings                |    | 624,148     | <br>8,713,538     |        | (8,089,390)  | -92.8%     |
| Total revenues                                  | \$ | 537,682,589 | \$<br>611,611,878 | \$     | (73,929,289) | -12.1%     |
|   |    |             |                   |        |              |            |
| Expenses & Special Items:                       |    |             |                   |        |              |            |
| Expenses  |    |             |                   |        |              |            |
| Instruction                                     |    | 300,249,767 | \$<br>297,901,222 | \$     | 2,348,545    | 0.8%       |
| Pupil personnel services                        |    | 28,249,833  | 30,325,345        |        | (2,075,512)  | -6.8%      |
| Instructional media services                    |    | 6,208,791   | 5,905,210         |        | 303,581      | 5.1%       |
| Instruction and curriculum development services | 6  | 5,282,547   | 6,187,932         |        | (905,385)    | -14.6%     |
| Instructional staff training services           |    | 7,366,633   | 13,498,341        |        | (6,131,708)  | -45.4%     |
| Instructinal related technology                 |    | 4,172,673   | 8,129,129         |        | (3,956,456)  | -48.7%     |
| Board of education                              |    | 1,201,852   | 1,350,453         |        | (148,601)    | -11.0%     |
| General administration                          |    | 3,441,213   | 3,146,996         |        | 294,217      | 9.3%       |
| School administration                           |    | 18,425,392  | 18,772,984        |        | (347,592)    | -1.9%      |
| Facilities acquisition and construction         |    | 16,961,584  | 27,421,208        |        | (10,459,624) | -38.1%     |
| Fiscal services                                 |    | 2,309,969   | 2,308,943         |        | 1,026        | 0.0%       |
| Food services                                   |    | 16,068,005  | 15,918,869        |        | 149,136      | 0.9%       |
| Central services                                |    | 6,839,874   | 7,380,444         |        | (540,570)    | -7.3%      |
| Pupil transportation services                   |    | 23,811,782  | 22,371,308        |        | 1,440,474    | 6.4%       |
| Operation of plant                              |    | 36,603,419  | 35,228,040        |        | 1,375,379    | 3.9%       |
| Maintenance of plant                            |    | 18,542,056  | 16,031,105        |        | 2,510,951    | 15.7%      |
| Administrative technology services              |    | 2,034,363   | 2,150,968         |        | (116,605)    | -5.4%      |
| Community services                              |    | 1,539,738   | 1,494,913         |        | 44,825       | 3.0%       |
| Interest on long-term debt                      |    | 4,118,688   | 2,169,385         |        | 1,949,303    | 89.9%      |
| Total expenses & special items                  |    | 503,428,179 | 517,692,795       |        | (14,264,616) | -2.8%      |
|   |    |             |                   |        |              |            |
| Increase in net assets                          |    | 34,254,410  | <br>93,919,083    |        | (59,664,673) | -63.5%     |
|   |    |             |                   |        |              |            |
| Ending net assets                               | \$ | 812,164,831 | \$<br>777,910,421 | \$     | 34,254,410   |            |
|   |    |             | <br>              |        |              |            |





#### **Revenues by Source – Governmental Activities – in Millions of Dollars**





Overall total revenues decreased by 12.1 percent from the fiscal year ended June 30, 2008. Revenue decreases are primarily due to decreases in capital grants and contributions, decreased investment earnings and decreases in property taxes.

Total expenses and special items decreased by \$14,264,616, or 2.8 percent from the fiscal year ended June 30, 2008. The elimination of the 30 hour required professional development for teachers and the completion of Suncoast Polytechnical High School and Woodland Elementary School in the prior year are attributed to this decrease.

# FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District completed the year with a total governmental fund balance of \$215,979,583, an increase of \$38,131,884 over last year's ending fund balance of \$177,847,699.

#### **Major Governmental Funds**

#### **General Fund**

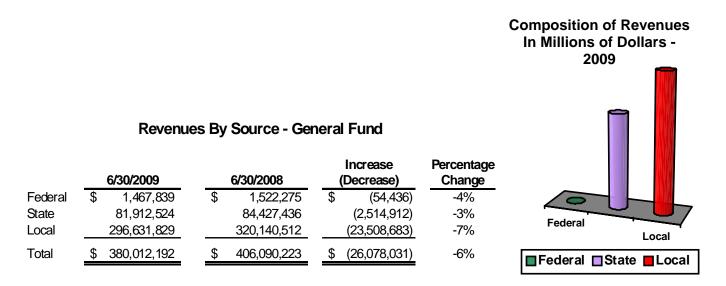
The General Fund is the primary operating fund for the District. Presented below is an overall analysis of the General Fund as compared to the prior year:

|  |                   |                   | Difference<br>Increase | %<br>Percentage |
|--|-------------------|-------------------|------------------------|-----------------|
|  | 6/30/2009         | 6/30/2008         | (Decrease)             | Change          |
| Revenue                                  | \$<br>380,012,192 | \$<br>406,090,223 | \$<br>(26,078,031)     | -6%             |
| Other financing sources                  | 20,825,172        | 16,429,904        | 4,395,268              | 27%             |
| Beginning fund balance                   | 61,954,051        | 59,151,249        | 2,802,802              | 5%              |
| Increase (decrease) in inventory reserve | (41)              | 2,184             | (2,225)                | 102%            |
| Total                                    | \$<br>462,791,374 | \$<br>481,673,560 | \$<br>(18,882,186)     | -4%             |
| Expenditures                             | 403,192,187       | 419,008,163       | (15,815,976)           | -4%             |
| Other financing uses                     | 728,786           | 711,346           | 17,440                 | 2%              |
| Ending fund balance                      | 58,870,401        | 61,954,051        | (3,083,650)            | -5%             |
| Total                                    | \$<br>462,791,374 | \$<br>481,673,560 | \$<br>(18,882,186)     | -4%             |

The District's ending fund balance decreased by \$3,083,650 or 5 percent.



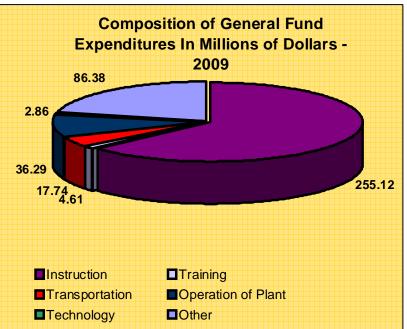
Revenues – Overall revenues decreased by \$26,078,031 or 6 percent as follows:



State sources decreased by \$2,514,912, or 3 percent, mainly attributed to decreases in the State categorical funding.

Local sources decreased by \$23,508,683, or 7 percent, mainly as a result of a decrease in property tax revenues of \$23,410,622.

Expenditures Total General Fund expenditures decreased from \$419,008,163 to \$403,192,187 for the fiscal year ended 2009. decreases are reflected The maior in Instructional Staff Training and Instructional Related Technology. Training decreased due to the elimination of the 30 hour professional development requirement teachers. for Instructional Related Technology decreased due to the elimination of 23 Technology Coordinators.



# **Expenditures By Function - General Fund**

|                          |                   |                   |    | Increase     | Percentage |
|--------------------------|-------------------|-------------------|----|--------------|------------|
|                          | <br>6/30/2009     | <br>6/30/2008     | (  | Decrease)    | Change     |
| Instruction              | \$<br>255,123,460 | \$<br>258,194,488 | \$ | (3,071,028)  | -1%        |
| Staff Training Services  | 4,610,035         | 10,566,878        |    | (5,956,843)  | -56%       |
| Pupil transportation     | 17,742,910        | 19,165,444        |    | (1,422,534)  | -7%        |
| Operation of plant       | 36,290,746        | 34,868,202        |    | 1,422,544    | 4%         |
| Instructional Technology | 2,856,419         | 6,766,334         |    | (3,909,915)  | -58%       |
| Other                    | 86,568,617        | <br>89,446,817    |    | (2,878,200)  | -3.2%      |
| Total                    | \$<br>403,192,187 | \$<br>419,008,163 | \$ | (15,815,976) | -4%        |

# Debt Service – Other Debt Service Fund

An overall analysis of the District's Other Debt Service Fund is presented below:

|                         | 6/30/2009     | 6/30/2008     | Increase<br>(Decrease) | Percentage<br>Change |
|-------------------------|---------------|---------------|------------------------|----------------------|
| Revenue                 | \$ 37,985     | \$ 55,394     | \$ (17,409)            | -31%                 |
| Other financing sources | 17,869,863    | 15,778,383    | 2,091,480              | 13%                  |
| Beginning fund balance  | 814,316       | 782,457       | 31,859                 | 4%                   |
| Total                   | \$ 18,722,164 | \$ 16,616,234 | \$ 2,105,930           | 13%                  |
| Expenditures            | \$ 17,865,867 | \$ 15,801,918 | \$ 2,063,949           | 13%                  |
| Ending fund balance     | 856,297       | 814,316       | 41,981                 | 5%                   |
| Total                   | \$ 18,722,164 | \$ 16,616,234 | \$ 2,105,930           | 13%                  |



## Capital Projects – Local Capital Improvement Tax Fund

An overall analysis of the District's Capital Projects – Local Capital Improvement Tax Fund is presented below:

|                         | 6/30/2009      | 6/30/2008      | Increase<br>(Decrease) | Percentage<br>Change |
|-------------------------|----------------|----------------|------------------------|----------------------|
| Revenue                 | \$ 95,778,421  | \$ 125,490,642 | \$ (29,712,221)        | -24%                 |
| Other financing sources | \$ 2,847,197   | \$ -           | 2,847,197              | 100%                 |
| Beginning fund balance  | 72,954,855     | 70,219,843     | 2,735,012              | 4%                   |
| Total                   | \$ 171,580,473 | \$ 195,710,485 | \$ (24,130,012)        | -12%                 |
| Expenditures            | \$ 80,361,687  | \$ 98,481,992  | \$ (18,120,305)        | -18%                 |
| Other financing uses    | 33,318,483     | 24,273,638     | 9,044,845              | 37%                  |
| Ending fund balance     | 57,900,303     | 72,954,855     | (15,054,552)           | -21%                 |
| Total                   | \$ 171,580,473 | \$ 195,710,485 | \$ (24,130,012)        | -12%                 |

During the fiscal year 2009, expenditures in the Capital Projects – Local Capital Improvement Tax Fund decreased by \$18,120,305, or 18 percent. Completion of Suncoast Polytechnical High School and Woodland Middle School were the major reasons for the decrease in expenditures.

## **Other Capital Projects**

The District's other capital projects fund is primarily used to report revenues and expenditures from sales tax collections and expenditures from the District's 2004 and 2009 Certificates of Participation issuances. An overall analysis of this fund is presented below:

|                         |               |                  | Increase        | Percentage |
|-------------------------|---------------|------------------|-----------------|------------|
|                         | 6/30/2009     | <br>6/30/2008    | (Decrease)      | Change     |
| Revenue                 | \$ 16,355,423 | \$<br>30,185,392 | \$ (13,829,969) | -46%       |
| Other financing sources | 75,026,642    | 46,646           | 74,979,996      | 160743%    |
| Beginning fund balance  | 38,739,922    | <br>54,504,745   | (15,764,823)    | -29%       |
| Total                   | \$130,121,987 | \$<br>84,736,783 | \$ 45,385,204   | 54%        |
|                         |               |                  |                 |            |
| Expenditures            | \$ 28,479,858 | \$<br>41,998,586 | \$ (13,518,728) | -32%       |
| Other financing sources | 5,129,070     | 3,998,275        | 1,130,795       | 100%       |
| Ending fund balance     | 96,513,059    | <br>38,739,922   | 57,773,137      | 149%       |
| Total                   | \$130,121,987 | \$<br>84,736,783 | \$ 45,385,204   | 54%        |



Revenue decreased \$13,829,969, or 46%. Decreases in revenue are attributable to elimination of the Classrooms First Bonds from the State and the amount received from impact fees decreased by \$1,009,619. Other financing sourced increased by \$74,979,996 due to the issuance of the 2009 Certificates of Participation. Expenditures decreased by \$13,518,728, or 32%. The completion of Suncoast Polytechnical High School and Woodland Middle School account for most of this decrease.

# **GENERAL FUND BUDGETARY HIGHLIGHTS**

Most District operations are funded in the General Fund. Total General Fund revenues during 2008-09 were \$9,494,184 less than originally budgeted. Amendments of \$2,000,000 were made to local revenues to adjust for increases in actual collections for property taxes beyond the 95 percent original budgeted amounts and \$11,063,550 were made to state revenues to adjust for state holdbacks.

Budget amendments for expenditures were relatively minor.



# CAPITAL ASSETS AND LONG-TERM DEBT

At June 30, 2009, the District had \$770,266,300 invested in a broad range of capital assets, including land, buildings and improvements, and equipment. This amount represents a net increase (including additions, deductions and depreciation) of \$67,816,499 or 10 percent, from last fiscal year.

|                                      | 6/30/09        | 6/30/08        | Change        | Percentage<br>Change |
|--------------------------------------|----------------|----------------|---------------|----------------------|
| Capital assets not being depreciate  | d:             |                |               |                      |
| Land                                 | \$ 28,504,624  | \$ 27,756,311  | \$ 748,313    | 3%                   |
| Land improvements                    | 49,452,857     | 42,012,322     | 7,440,535     | 18%                  |
| Construction in progress             | 129,854,428    | 115,894,794    | 13,959,634    | 12%                  |
| Capital assets being depreciated:    |                |                |               |                      |
| Improvements other than buildings    | 41,428,735     | 39,657,014     | 1,771,721     | 4%                   |
| Buildings and fixed equipment        | 661,505,086    | 622,494,407    | 39,010,679    | 6%                   |
| Building Improvements                | 4,661,964      | -              | 4,661,964     | 100%                 |
| Furniture fixtures and equipment and |                |                |               |                      |
| Audio visual materials               | 71,323,566     | 70,862,621     | 460,945       | 1%                   |
| Motor vehicles                       | 27,197,414     | 24,151,441     | 3,045,973     | 13%                  |
| Property under capital lease         | 10,562,139     | 832,737        | 9,729,402     | 1168%                |
| Computer software                    | 2,718,812      | 7,532,758      | (4,813,946)   | -64%                 |
| Total Capital Assets                 | 1,027,209,625  | 951,194,405    | 76,015,220    | 8%                   |
| Less accumulated depreciation        | (257,076,989)  | (248,744,604)  | (8,332,385)   | 3%                   |
| Total Capital Assets, net            | \$ 770,132,636 | \$ 702,449,801 | \$ 67,682,835 | 10%                  |

Detailed information regarding the District's capital asset balances and activity for the fiscal year ended June 30, 2009 is provided in Note 5 to the Financial Statements.



# Long-Term Debt

At June 30, 2009 the District had \$144,497,397 in bonds payable, obligations under capital lease, and Certificates of Participation versus \$73,990,086 last fiscal year, an increase of 95 percent. A summary of the long-term debt obligations are listed in the following table:

|   | <br>6/30/2009                  | <br>6/30/2008               | _( | Increase<br>Decrease)   | Percentage<br>Change |
|---|--------------------------------|-----------------------------|----|-------------------------|----------------------|
| Obligations under capital lease<br>State school bonds         | \$<br>10,156,505<br>13,963,483 | \$<br>144,897<br>14,913,099 | \$ | 10,011,608<br>(949,616) | 6909%<br>-6%         |
| Race track revenue bonds                                      | 1,504,029                      | 1,873,433                   |    | (369,404)               | -20%                 |
| Qualified Academy Zone Bonds<br>Certificates of participation | 1,299,696<br>117,573,632       | <br>1,299,696<br>55,758,961 |    | -<br>61,814,671         | 0%<br>111%           |
| Total   | \$<br>144,497,345              | \$<br>73,990,086            |    | 70,507,259              | 95%                  |

The District's increase in debt was primarily the result of the issuance of the 2009 Certificates of Participation and the leases of Hewlett Packard computers.

For more details concerning capital assets and long-term debt, refer to the notes in the basic financial statements.

The District has been given the following bond ratings:

|                     | Certificates of Participation |            |  |  |  |  |
|---------------------|-------------------------------|------------|--|--|--|--|
|                     | Insured                       | Underlying |  |  |  |  |
| Standard and Poor's |                               | AA-        |  |  |  |  |
| Moody's             | Aaa                           | Aa3        |  |  |  |  |
| Fitch IBCA          | AAA                           | AA-        |  |  |  |  |

# **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mitsi Corcoran, Chief Financial Officer, 1960 Landings Boulevard, Sarasota, Florida 34231.



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

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

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2009, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on \_\_\_\_, 2009.

District Superintendent's Signature

Date

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

Primary Government Business-type Accoun Governmental Component ASSETS Number Activities Activities Total Units Cash and Cash Equivalents 59,265,921.00 1110 921.00 .542.00 Investments 1160 212,572,461.00 212,572,461.00 0.00 Taxes Receivable, Net 1120 0.00 0.00 0.00 Accounts Receivable, Net 1130 441,251.00 441,251.00 194,654.00 Interest Receivable 1170 0.00 0.00 0.00 1180 Due from Reinsurer 0.00 0.00 0.00 1210 75,000.00 75,000.00 0.00 Deposits Receivable 2,047,601.00 2,047,601.00 Due from Other Agencies 1220 0.00 Internal Balances (4.00 (4.00)0.00 1150 1.691.569.00 Inventory 1.691.569.00 12.000.00 Prepaid Items 1230 2,858,968.00 2,858,968.00 62,807.00 Restricted Assets. Cash with Fiscal Agent 1114 0.00 0.00 Deferred Charges: 302.941.00 302.941.00 464.621.00 Issuance Costs Noncurrent Assets Other Post-employment Benefits Obligation (asset) 1410 0.00 0.00 Capital Assets: 1310 28,504,624.00 28,504,624,00 1.207.945.00 Land Land Improvements - Nondepreciable 1315 49,452,857.00 49,452,857.00 13,490.00 Construction in Progress 1360 129,854,428.00 129,854,428.00 0.00 521.102.00 Improvements Other Than Buildings 1320 41 428 735 00 41 428 735 00 Less Accumulated Depreciation 1329 (21.452.060.00) (21.452.060.00 (207.031.00)Buildings and Fixed Equipment 1330 666.167.050.00 666,167,050.00 13,801,692.00 1339 Less Accumulated Depreciation (167,354,168.00 (167,354,168.00 (1,698,234.00) Furniture, Fixtures and Equipment 1340 71.323.566.00 71.323.566.00 2 294 604 00 Less Accumulated Depreciation 1349 (47,489,792.00 (47,489,792.00 (671,936.00) 1350 27,197,414.00 Motor Vehicles 27,197,414.00 105,290.00 1359 (18,145,162.00) Less Accumulated Depreciation (18,145,162.00 (32,277.00) Property Under Capital Leases 1370 10.562.139.00 10.562.139.00 449,630.00 Less Accumulated Depreciation 1379 (548 367 00 (548 367 00 (166 262 00) Audio Visual Materials 1381 0.00 0.00 28,153.00 0.00 0.00 Less Accumulated Depreciation 1388 (7,675.00)1382 2,718,812.00 Computer Software 2,718,812.0 97,123.00 Less Accumulated Amortization 1389  $(2\ 087\ 440\ 00$ (2 087 440 00 (86 147 00) Total Capital Assets net of Accum. Dep'n 770.132.636.00 0.00 770.132.636.00 15 649 467 00 **Fotal Assets** 1.049,388,344.00 1.049.388.344.00 0.00 19,208,091.00 LIABILITIES AND NET ASSETS LIABILITIES Salaries and Wages Payable 2110 1,345,801.00 1,345,801.00 0.00 Payroll Deductions and Withholdings 2170 1,150,463.00 1,150,463.00 543,632.00 Accounts Payable 2120 5,499,105.00 5.499.105.00 35.898.00 2130 Judgments Payable 0.00 0.00 137,660.00 Construction Contracts Payable 2140 3,049,545.00 3,049,545.00 0.00 Construction Contracts Retainage Payable 2150 6.918.309.00 6.918.309.00 0.00 Due to Fiscal Agent 2240 13.699.000.00 13.699.000.00 0.00 Accrued Interest Payable 2210 2,420,853.00 2,420,853.00 0.00 Deposits Payable 2220 21,300.00 21,300.00 0.00 Due to Other Agencies 2230 ,924,442.00 5,924,442.00 0.00 2260 Sales Tax Payable 0.00 0.00 0.00 2410 Deferred Revenue 708.00 868,708.00 0.00 2271 Estimated Unpaid Claims 0.00 0.00 0.00 2272 Estimated Liability for Claims Adjustment 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Noncurrent Liabilities: Portion Due Within One Year: Section 1011.13, F.S., Notes Payable 2250 0.00 0.00 0.00 2310 2315 0.00 0.00 0.00 Notes Payable 1.365.000.00 Obligations Under Capital Leases 1.365.000.00 1512 747.00 2320 Bonds Pavable 1.976.712.00 1.976.712.00 6,006,700.00 Liability for Compensated Absences 2330 10,737,713.00 10,737,713.00 784.00 2340 17,795,000.00 Certificates of Participation Payable 17,795,000.00 ,960.00 Estimated Liability for Long-Term Claims 2350 3.175.290.00 3.175.290.00 0.00 2360 Other Post-employment Benefits Obligation 616.671.00 616.671.00 0.00 Estimated PECO Advance Payable 2370 861,410.00 861,410.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Portion Due After One Year: 2310 0.00 0.00 Notes Payable 0.00 Obligations Under Capital Leases 2315 14 102 513.00 14.102.513.00 119.00 2320 0.00 Bonds Payable 8,179,793.00 8,179,793.00 0.00 2330 25.549.174.00 25,549,174.00 Liability for Compensated Absences Certificates of Participation Payable 2340 99.778.632.00 99,778,632.00 63,836.00 Estimated Liability for Long-Term Claims 2350 4,476,568.00 4,476,568.00 0.00 2360 3,677,154.00 0.00 3,677,154.00 Other Post-employment Benefits Obligation Estimated PECO Advance Payable 2370 2,734,661.00 2,734,661.00 0.00 Estimated Liability for Arbitrage Reba 2280 1 299 696 00 1 299 696 00 0.00 237,223,513.00 0.00 237,223,513.00 Total Liabilities 13,239,336.00 NET ASSETS 2770 683,456,022.00 683,456,022.00 1.982.023.00 Invested in Capital Assets, Net of Related Debt Restricted For. 121.735.00 Categorical Carryover Program 2780 2.121.735.00 0.00 Debt Service 2780 1.393.314.00 1.393.314.00 0.00 2780 Capital Projects 96,895,571.00 96,895,571.00 0.00 Other Purposes 2780 851,488.00 851,488.00 0.00 2790 7.446.701.00 27.446.701.00 3 986 732 00 Unrestricted Total net assets 812.164.831.00 0.00 812.164.831.00 5,968,755.00 Total Liabilities and Net Assets 1.049.388.344.00 0.00 1.049.388.344.00 19.208.091.00

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

|   |         | _              | -            |                  |               |                    | Net (Expense  | ·                |                 |  |  |
|---|---------|----------------|--------------|------------------|---------------|--------------------|---------------|------------------|-----------------|--|--|
|   |         |                | ]            | Program Revenues |               |                    | and Changes i | n Net Assets     | Assets          |  |  |
|   |         |                |              | Operating        | Capital       | Primary Government |               |                  |                 |  |  |
|   | Account |                | Charges for  | Grants and       | Grants and    | Governmental       | Business-type |                  | Component       |  |  |
| FUNCTIONS                                       | Number  | Expenses       | Services     | Contributions    | Contributions | Activities         | Activities    | Total            | Units           |  |  |
| Governmental Activities:                        |         |                |              |                  |               |                    |               |                  |                 |  |  |
| Instruction                                     | 5000    | 300,249,767.00 | 1,956,102.00 | 0.00             | 0.00          | (298,293,665.00)   |               | (298,293,665.00) |                 |  |  |
| Pupil Personnel Services                        | 6100    | 28,249,833.00  | 0.00         | 0.00             | 0.00          | (28,249,833.00)    |               | (28,249,833.00)  |                 |  |  |
| Instructional Media Services                    | 6200    | 6,208,791.00   | 0.00         | 0.00             | 0.00          | (6,208,791.00)     |               | (6,208,791.00)   |                 |  |  |
| Instruction and Curriculum Development Services | 6300    | 5,282,547.00   | 0.00         | 0.00             | 0.00          | (5,282,547.00)     |               | (5,282,547.00)   |                 |  |  |
| Instructional Staff Training Services           | 6400    | 7,366,633.00   | 0.00         | 0.00             | 0.00          | (7,366,633.00)     |               | (7,366,633.00)   |                 |  |  |
| Instruction Related Technology                  | 6500    | 4,172,673.00   | 0.00         | 0.00             | 0.00          | (4,172,673.00)     |               | (4,172,673.00)   |                 |  |  |
| School Board                                    | 7100    | 1,201,852.00   | 0.00         | 0.00             | 0.00          | (1,201,852.00)     |               | (1,201,852.00)   |                 |  |  |
| General Administration                          | 7200    | 3,441,213.00   | 0.00         | 0.00             | 0.00          | (3,441,213.00)     |               | (3,441,213.00)   |                 |  |  |
| School Administration                           | 7300    | 18,425,392.00  | 0.00         | 0.00             | 0.00          | (18,425,392.00)    |               | (18,425,392.00)  |                 |  |  |
| Facilities Acquisition and Construction         | 7400    | 16,961,584.00  | 0.00         | 0.00             | 5,672,415.00  | (11,289,169.00)    |               | (11,289,169.00)  |                 |  |  |
| Fiscal Services                                 | 7500    | 2,309,969.00   | 0.00         | 0.00             | 0.00          | (2,309,969.00)     |               | (2,309,969.00)   |                 |  |  |
| Food Services                                   | 7600    | 16,068,005.00  | 7,372,093.00 | 8,557,859.00     | 0.00          | (138,053.00)       |               | (138,053.00)     |                 |  |  |
| Central Services                                | 7700    | 6,839,874.00   | 0.00         | 0.00             | 0.00          | (6,839,874.00)     |               | (6,839,874.00)   |                 |  |  |
| Pupil Transportation                            | 7800    | 23,811,782.00  | 0.00         | 6,763,221.00     | 0.00          | (17,048,561.00)    |               | (17,048,561.00)  |                 |  |  |
| Operation of Plant                              | 7900    | 36,603,419.00  | 0.00         | 0.00             | 0.00          | (36,603,419.00)    |               | (36,603,419.00)  |                 |  |  |
| Maintenance of Plant                            | 8100    | 18,542,056.00  | 0.00         | 0.00             | 0.00          | (18,542,056.00)    |               | (18,542,056.00)  |                 |  |  |
| Administrative Technology Services              | 8200    | 2,034,363.00   | 0.00         | 0.00             | 0.00          | (2,034,363.00)     |               | (2,034,363.00)   |                 |  |  |
| Community Services                              | 9100    | 1,539,738.00   | 0.00         | 0.00             | 0.00          | (1,539,738.00)     |               | (1,539,738.00)   |                 |  |  |
| Interest on Long-term Debt                      | 9200    | 4,118,688.00   | 0.00         | 0.00             | 2,711,671.00  | (1,407,017.00)     |               | (1,407,017.00)   |                 |  |  |
| Unallocated Depreciation/Amortization Expense*  |         |                |              |                  |               | 0.00               |               | 0.00             |                 |  |  |
| Total Governmental Activities                   |         | 503,428,179.00 | 9,328,195.00 | 15,321,080.00    | 8,384,086.00  | (470,394,818.00)   |               | (470,394,818.00) |                 |  |  |
| Business-type Activities:                       |         |                |              |                  |               |                    |               |                  |                 |  |  |
| Self Insurance Consortium                       |         |                |              |                  |               |                    | 0.00          | 0.00             |                 |  |  |
| Daycare Operations                              |         |                |              |                  |               |                    | 0.00          | 0.00             |                 |  |  |
| Other Business-type Activity                    |         |                |              |                  |               |                    | 0.00          | 0.00             |                 |  |  |
| Total Business-type Activities                  |         | 0.00           | 0.00         | 0.00             | 0.00          |                    | 0.00          | 0.00             |                 |  |  |
| Total Primary Government                        |         | 503,428,179.00 | 9,328,195.00 | 15,321,080.00    | 8,384,086.00  | (470,394,818.00)   | 0.00          | (470,394,818.00) |                 |  |  |
| Component Units:                                |         |                |              |                  |               |                    |               |                  |                 |  |  |
| Component Unit Name                             |         | 21,701,423.00  |              |                  |               |                    |               |                  | (21,701,423.00) |  |  |
| Component Unit Name                             |         | ,,             |              |                  |               |                    |               |                  | 0.00            |  |  |
| Component Unit Name                             |         |                |              |                  |               |                    |               |                  | 0.00            |  |  |
| Total Component Units                           |         | 21,701,423,00  | 0.00         | 0.00             | 0.00          |                    |               |                  | (21,701,423.00) |  |  |

#### **General Revenues:**

Taxes:

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

| 286,459,398.00 |      | 286,459,398.00 | 0.00          |
|----------------|------|----------------|---------------|
| 0.00           |      | 0.00           | 0.00          |
| 94,721,430.00  |      | 94,721,430.00  | 0.00          |
| 13,422,199.00  |      | 13,422,199.00  | 0.00          |
| 99,675,410.00  |      | 99,675,410.00  | 357,417.00    |
| 624,148.00     |      | 624,148.00     | 22,992.00     |
| 9,746,643.00   |      | 9,746,643.00   | 22,707,702.00 |
| 0.00           |      | 0.00           | 0.00          |
| 0.00           |      | 0.00           | 0.00          |
| 0.00           |      | 0.00           | 0.00          |
| 504,649,228.00 | 0.00 | 504,649,228.00 | 23,088,111.00 |
| 34,254,410.00  | 0.00 | 34,254,410.00  | 1,386,688.00  |
| 777,910,421.00 |      | 777,910,421.00 | 4,582,067.00  |
| 812,164,831.00 | 0.00 | 812,164,831.00 | 5,968,755.00  |

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

|  | Account<br>Number | General<br>100 | Food<br>Service<br>410 | Other<br>Federal<br>Programs<br>420 | ARRA<br>Economic Stimulus<br>Funds<br>430 | Miscellaneous<br>Special<br>Revenue<br>490 | SBE/COBI<br>Bonds<br>210 |
|--|-------------------|----------------|------------------------|-------------------------------------|---|--|--------------------------|
| ASSETS   |                   |                |                        |                                     |   |  |                          |
| Cash and Cash Equivalents                          | 1110              | 1,629,836.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Investments  | 1160              | 60,448,750.00  | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Taxes Receivable, Net                              | 1120              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Accounts Receivable, Net                           | 1130              | 122,921.00     | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Interest Receivable                                | 1170              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Due from Reinsurer                                 | 1180              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Deposits Receivable                                | 1210              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Due From Other Funds:                              |                   |                |                        |                                     |   |  | 0.00                     |
| Budgetary Funds                                    | 1141              | 802,602.00     | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Internal Funds                                     | 1142              | 7,151.00       | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Due from Other Agencies                            | 1220              | 911,233.00     | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Inventory  | 1150              | 1,061,335.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Prepaid Items                                      | 1230              | 2,825,337.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Total Assets                                       |                   | 67,809,165.00  | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| LIABILITIES AND FUND BALANCES                      |                   |                |                        |                                     |   |  |                          |
| LIABILITIES  |                   |                |                        |                                     |   |  |                          |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 1,195,907.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Payroll Deductions and Withholdings                | 2170              | 1,150,463.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Accounts Payable                                   | 2120              | 2,017,246.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Judgments Payable                                  | 2130              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Construction Contracts Payable                     | 2140              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Construction Contracts Payable-Retained Percentage | 2150              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Matured Bonds Payable                              | 2180              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Matured Interest Payable                           | 2190              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Due to Fiscal Agent                                | 2240              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Sales Tax Payable                                  | 2260              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Accrued Interest Payable                           | 2210              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Deposits Payable                                   | 2220              | 21,300.00      | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Due to Other Agencies                              | 2230              | 4,450,742.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Due to Other Funds:                                |                   |                |                        |                                     |   |  |                          |
| Budgetary Funds                                    | 2161              | 102,852.00     | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Internal Funds                                     | 2162              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Deferred Revenue:                                  |                   |                |                        |                                     |   |  |                          |
| Unearned Revenue                                   | 2410              | 254.00         | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Unavailable Revenue                                | 2410              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Total Liabilities                                  |                   | 8,938,764.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| FUND BALANCES                                      |                   |                |                        |                                     |   |  |                          |
| Reserved For:                                      |                   |                |                        |                                     |   |  |                          |
| Endowments   | 2705              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| State Required Carryover Programs                  | 2710              | 2,121,735.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Encumbrances                                       | 2720              | 1,571,694.00   | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Inventory  | 2730              | 186,381.00     | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Other Purposes                                     |                   | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Unreserved:  |                   |                |                        |                                     |   |  |                          |
| Designated for, reported in:                       |                   |                |                        |                                     |   |  |                          |
| [Specify]  | 2760              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| [Specify]  | 2760              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Undesignated, reported in:                         |                   |                |                        |                                     |   |  |                          |
| General Fund                                       | 2760              | 54,990,591.00  |                        |                                     |   |  |                          |
| Special Revenue Funds                              | 2760              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Debt Service Funds                                 | 2760              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Capital Projects Funds                             | 2760              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Permanent Funds                                    | 2760              | 0.00           | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Total Fund Balances                                | 2700              | 58,870,401.00  | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |
| Total Liabilities and Fund Balances                | 1                 | 67,809,165.00  | 0.00                   | 0.00                                | 0.00                                      | 0.00                                       | 0.00                     |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2009

|  | Account<br>Number | Special<br>Act<br>Bonds<br>220 | Section<br>1011.14/1011.15<br>F.S.<br>230 | Motor<br>Vehicle<br>Bonds<br>240 | District<br>Bonds<br>250 | Other<br>Debt<br>Service<br>290 | Capital Outlay<br>Bond Issues<br>(COBI)<br>310 |
|--|-------------------|--------------------------------|---|----------------------------------|--------------------------|---------------------------------|--|
| ASSETS   |                   |                                |   |                                  |                          | _, .                            |  |
| Cash and Cash Equivalents                          | 1110              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 19,923.00                       | 0.00   |
| Investments  | 1160              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 16,462,336.00                   | 0.00   |
| Taxes Receivable, Net                              | 1120              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Accounts Receivable, Net                           | 1130              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Interest Receivable                                | 1170              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Due from Reinsurer                                 | 1180              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Deposits Receivable                                | 1210              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Due From Other Funds:                              |                   | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            |  |
| Budgetary Funds                                    | 1141              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 341,586.00                      | 0.00   |
| Internal Funds                                     | 1142              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Due from Other Agencies                            | 1220              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Inventory  | 1150              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Prepaid Items                                      | 1230              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Total Assets                                       |                   | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 16,823,845.00                   | 0.00   |
| LIABILITIES AND FUND BALANCES                      |                   |                                |   |                                  |                          |                                 |  |
| LIABILITIES  |                   |                                |   |                                  |                          |                                 |  |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Payroll Deductions and Withholdings                | 2170              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Accounts Payable                                   | 2120              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 347,586.00                      | 0.00   |
| Judgments Payable                                  | 2130              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Construction Contracts Payable                     | 2140              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Construction Contracts Payable-Retained Percentage | 2150              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Matured Bonds Payable                              | 2180              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 13,680,000.00                   | 0.00   |
| Matured Interest Payable                           | 2190              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 1,939,962.00                    | 0.00   |
| Due to Fiscal Agent                                | 2240              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Sales Tax Payable                                  | 2260              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Accrued Interest Payable                           | 2210              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Deposits Payable                                   | 2220              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Due to Other Agencies                              | 2230              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Due to Other Funds:                                |                   |                                |   |                                  |                          |                                 |  |
| Budgetary Funds                                    | 2161              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Internal Funds                                     | 2162              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Deferred Revenue:                                  |                   | 0.00                           |   | 0.00                             |                          |                                 |  |
| Unearned Revenue                                   | 2410              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Unavailable Revenue                                | 2410              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Total Liabilities                                  |                   | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 15,967,548.00                   | 0.00   |
| FUND BALANCES                                      |                   |                                |   |                                  |                          |                                 |  |
| Reserved For:                                      | 2705              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Endowments State Required Correspondences          | 2705<br>2710      | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| State Required Carryover Programs<br>Encumbrances  | 2710              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
|  | 2720              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Inventory<br>Other Purposes                        | 2130              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Unreserved:  |                   | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Designated for, reported in:                       |                   |                                |   |                                  |                          |                                 |  |
| [Specify]  | 2760              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| [Specify]  | 2760              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Undesignated, reported in:                         | 2700              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| General Fund                                       | 2760              |                                |   |                                  |                          |                                 |  |
| Special Revenue Funds                              | 2760              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Debt Service Funds                                 | 2760              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Capital Projects Funds                             | 2760              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 856,297.00                      | 0.00   |
| Permanent Funds                                    | 2760              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 0.00                            | 0.00   |
| Total Fund Balances                                | 2700              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 856,297.00                      | 0.00   |
| Total Liabilities and Fund Balances                | 2700              | 0.00                           | 0.00                                      | 0.00                             | 0.00                     | 16,823,845.00                   | 0.00   |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2009

| ANSTS         - <th></th> <th>Account</th> <th>Special<br/>Act<br/>Bonds</th> <th>Section 1011.14/<br/>1011.15<br/>F.S. Loans</th> <th>Public Education<br/>Capital Outlay<br/>(PECO)</th> <th>District<br/>Bonds</th> <th>Capital Outlay and<br/>Debt Service Funds<br/>(CO &amp; DS)</th> <th>Capital Improvement<br/>Section 1011.71(2)<br/>F.S.</th>  |                                       | Account | Special<br>Act<br>Bonds | Section 1011.14/<br>1011.15<br>F.S. Loans | Public Education<br>Capital Outlay<br>(PECO) | District<br>Bonds | Capital Outlay and<br>Debt Service Funds<br>(CO & DS) | Capital Improvement<br>Section 1011.71(2)<br>F.S. |
|---|---------------------------------------|---------|-------------------------|---|--|-------------------|---|---|
| Cah and Cab lignicadem         110         0.00         0.00         0.00         0.00         0.00           Taxa. Revisable. Ner         1100         0.00         0.00         0.00         0.00         0.00           Taxa. Revisable. Ner         1100         0.00         0.00         0.00         0.00         0.00         0.00           Dar from Revisaer         1100         0.00  | ASSETS                                | INUMBER | 520                     | 550                                       | 540  | 550               | 300   | 370   |
| Incesting         110         0.01         0.00   |                                       | 1110    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Trace Recription         110         0.00         0.00         0.00         0.00         0.00         0.00           Interest Recription         1170         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>68,571,373.00</td></t<>  |                                       |         |                         |   |  |                   |   | 68,571,373.00                                     |
| Acounts Neuroinle, Nat         110         0.00         0.00         0.00         0.00         0.00           Dar fon Reissage         180         0.00         0.00         0.00         0.00         0.00           Dar fon Reissage         180         0.00         0.00         0.00         0.00         0.00           Dar fand:         111         0.00         0.00         0.00         0.00         0.00           Dar fand:         111         0.00         0.00         0.00         0.00         0.00           Dar fan Mach         112         0.00   |                                       |         |                         |   |  |                   |   | 0.00  |
| Interest Rescivable         1/70         0.00 </td <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>  | ,                                     |         |                         |   |  |                   |   | 0.00  |
| De fon Returner         1190         0.00         0.00         0.00         0.00         0.00         0.00           Der Stan Glore Funds         1210         0.00         <  | /                                     |         |                         |   |  |                   |   | 0.00  |
| Department         120         0.00         0.00         0.00         0.00         0.00         0.00           Bodgray Pank         114         0.00         0.00         0.00         0.00         0.00         0.00           Incread Funds         112         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>   |                                       |         |                         |   |  |                   |   | 0.00  |
| Die Frank         International         Internationa  |                                       |         |                         |   |  |                   |   | 0.00  |
| Indegrap Funds          14          0.00         0.00         0.00         0.00           Lencan Funds          120         0.00         0.00         0.00         0.00         0.00           Increatory          150         0.00         0.00         0.00         0.00         0.00           Preguia lense         120         0.00         0.00         0.00         0.00         0.00         0.00           Interatory         1150         0.00  | -                                     | 1210    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Internal panks         1142         0.00         0.00         0.00         0.00         0.00           Befom Obte Agenics         120         0.00         0.00         0.00         0.00         0.00           Inventory         1130         0.00         0.00         0.00         0.00         0.00           Fail Asset         0.00         0.00         0.00         0.00         0.00         0.00           Tail Asset         0.00         0.00         0.00         0.00         0.00         0.00         0.00           LIMIL ITIS         1178 ND FUND BALANCES               0.00         <  |                                       | 1141    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 750.00  |
| Des from Other Agencies         1220         0.00         0.  |                                       |         |                         |   |  |                   |   | 0.00  |
| Investmy         1150         0.00   |                                       |         |                         |   |  |                   |   | 135,736.00  |
| Pregua ferms         120         0.00  | 6                                     |         |                         |   |  |                   |   | 0.00  |
| Total Assets         0.00   | *                                     |         |                         |   |  |                   |   | 0.00  |
| LABLITTES AND FUND BALANCES         Image: constraint of the second | *                                     | 1250    |                         |   |  |                   |   | 68,707,859.00                                     |
| LABILITIES         Image: A mathema of Payrol Taxes Payable         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payable Retained Preventage         Image: A mathema of Payrol Taxes Payrol Payrol Taxes Payrol Payrol Taxes Payrol P   |                                       |         | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 00,707,057.00                                     |
| Shatres. Benefits and Payroll Taxes Payable         210         0.00         0.00         0.00         0.00           Accounts Payable         2120         0.00         0.00         0.00         0.00           Accounts Payable         2130         0.00         0.00         0.00         0.00           Constructs Dayable         2140         0.00         0.00         0.00         0.00         0.00           Constructs Dayable Accounts Payable Accounts Accoun  |                                       |         |                         |   |  |                   |   |   |
| Psychl Deductions and Witholdings         2170         0.00   |                                       | 2110    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Accounts Pyable         2120         0.00         0.00         0.00         0.00         0.00         0.00           Construct Dyable         2140         0.00         0.00         0.00         0.00         0.00           Construct Dyable Actined Personage         2150         0.00         0.00         0.00         0.00         0.00           Matured Interest Pyable Actined Personage         2180         0.00         0.00         0.00         0.00         0.00           Matured Interest Pyable Actined Personage         2190         0.00         0.00         0.00         0.00         0.00           Sales Tax Pyable         2240         0.00         0.00         0.00         0.00         0.00           Sales Tax Pyable         2200         0.00         0.00         0.00         0.00         0.00           Sales Tax Pyable         2200         0.00         0.00         0.00         0.00         0.00           Depsite Pyable         220         0.00         0.00         0.00         0.00         0.00         0.00           Due to Other Agencies         220         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00   |                                       |         |                         |   |  |                   |   | 0.00  |
| Jadgmesta Papake         2130         0.00         0.00         0.00         0.00         0.00           Construction Contracts Payable Actained Percentage         2150         0.00  |                                       |         |                         |   |  |                   |   | 2,047,493.00                                      |
| Construction Contracts Payable         2140         0.00         0.00         0.00         0.00         0.00           Matured Bonds Payable         2180         0.00         0.00         0.00         0.00         0.00           Matured Interest Payable         2190         0.00         0.00         0.00         0.00         0.00           Matured Interest Payable         2190         0.00         0.00         0.00         0.00         0.00           Sales Tax Payable         2200         0.00         0.00         0.00         0.00         0.00         0.00           Sales Tax Payable         2200         0.00   | *                                     |         |                         |   |  |                   |   | 0.00  |
| Constructor Contracts Payable Received         2150         0.00         0.00         0.00         0.00         0.00           Matured Bonds Payable         2180         0.00         0.00         0.00         0.00         0.00           Matured Bonds Payable         2190         0.00         0.00         0.00         0.00         0.00         0.00           Due to Fiscal Agent         2240         0.00  |                                       |         |                         |   |  |                   |   | 2,107,881.00                                      |
| Mature Bonds Payable         2180         0.00         0.00         0.00         0.00         0.00           Batured Interset Payable         2190         0.00         0.00         0.00         0.00         0.00           Sales Tax Payable         2260         0.00         0.00         0.00         0.00         0.00           Sales Tax Payable         2260         0.00         0.00         0.00         0.00         0.00           Carcend Interest Payable         2210         0.00         0.00         0.00         0.00         0.00           Dee to Other Agencis         2230         0.00         0.00         0.00         0.00         0.00         0.00           Due to Other Agencis         2230         0.00   |                                       |         |                         |   |  |                   |   | 5,751,587.00                                      |
| Mature Interest Payable         2190         0.00         0   |                                       |         |                         |   |  |                   |   | 0.00  |
| Date of Fical Agent         2240         0.00         0.00         0.00         0.00         0.00           Sales Tax Payable         2260         0.00         0.00         0.00         0.00         0.00         0.00           Accrede Interest Payable         220         0.00         0.   |                                       |         |                         |   |  |                   |   | 0.00  |
|   | · · · · · · · · · · · · · · · · · · · |         |                         |   |  |                   |   | 0.00  |
| Accrued Interest Payable         2210         0.00         0.00         0.00         0.00         0.00           Deposits Payable         2230         0.00         0.00         0.00         0.00         0.00           Due to Other Agencies         2230         0.00         0.00         0.00         0.00         0.00           Due to Other Agencies         230         0.00         0.00         0.00         0.00         0.00           Budgetary Punds         2161         0.00         0.00         0.00         0.00         0.00           Opferred Revenue:         0.00         0.00         0.00         0.00         0.00         0.00           Unarned Revenue         2410         0.00         0.00         0.00         0.00         0.00           Unarnalble Revenue         2410         0.00         0.00         0.00         0.00         0.00           Unarnalble Revenue         2410         0.00         0.00         0.00         0.00         0.00           Unarnalble Revenue         2410         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00   |                                       |         |                         |   |  |                   |   | 0.00  |
| Deposits Payable         2220         0.00   |                                       |         |                         |   |  |                   |   | 0.00  |
| Due to Other Agencies         2230         0.00         0.00         0.00         0.00         0.00           Due to Other Funds;         -   |                                       |         |                         |   |  |                   |   | 0.00  |
| Due to Oher Funds:  | * *                                   |         |                         |   |  |                   |   | 0.00  |
| Budgetary Funds         2161         0.00         0.00         0.00         0.00         0.00           Internal Funds         2162         0.00         0.00         0.00         0.00         0.00           Deferred Revenue         2410         0.00         0.00         0.00         0.00         0.00           Unavailable Revenue         2410         0.00         0.00         0.00         0.00         0.00           Total Liabilities         0.00         0.00         0.00         0.00         0.00         0.00           FUND BALANCES         Reserved For:   |                                       | 2250    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Internal Funds         2162         0.00         0.00         0.00         0.00         0.00           Deferred Revenue         2410         0.00         0.00         0.00         0.00         0.00           Unavailable Revenue         2410         0.00         0.00         0.00         0.00         0.00           Total Labilities         0.00         0.00         0.00         0.00         0.00         0.00           FUND BALANCES         Reserved For:  |                                       | 2161    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 900,595.00  |
| Deferred Revenue:         2410         0.00         0.00         0.00         0.00         0.00           Unavailable Revenue         2410         0.00   |                                       |         |                         |   |  |                   |   | 0.00  |
| Uneamed Revenue         2410         0.00         0.00         0.00         0.00         0.00           Unavilable Revenue         2410         0.00 <td< td=""><td></td><td>2102</td><td>0100</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0100</td><td>0.00</td></td<>  |                                       | 2102    | 0100                    | 0.00                                      | 0.00   | 0.00              | 0100  | 0.00  |
| Unavailable Revenue         2410         0.00 </td <td></td> <td>2410</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>   |                                       | 2410    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Total Liabilities         0.00         0.00         0.00         0.00         0.00         0.00           FUND BALANCES         Reserved For:         0   |                                       |         |                         |   |  |                   |   | 0.00  |
| FUND BALANCES<br>Reserved For:         2705         0.00         0.00         0.00         0.00         0.00           Endowments         2710         0.00         0.00         0.00         0.00         0.00           State Required Carryover Programs         2710         0.00         0.00         0.00         0.00           Encumbrances         2720         0.00         0.00         0.00         0.00         0.00           Inventory         2730         0.00         0.00         0.00         0.00         0.00           Other Purposes         0.00         0.00         0.00         0.00         0.00         0.00           Unreserved:   <  |                                       | 2.110   |                         |   |  |                   |   | 10,807,556.00                                     |
| Reserved For:         2705         0.00         0.00         0.00         0.00         0.00           State Required Carryover Programs         2710         0.00 <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0100</td> <td>10,007,000.000</td>   |                                       |         | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0100  | 10,007,000.000                                    |
| Endowments         2705         0.00         0.00         0.00         0.00         0.00           State Required Carryover Programs         2710         0.00  |                                       |         |                         |   |  |                   |   |   |
| State Required Carryover Programs         2710         0.00   |                                       | 2705    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Encumbrances         2720         0.00   |                                       |         |                         |   |  |                   |   | 0.00  |
| Inventory         2730         0.00  |                                       |         |                         |   |  |                   |   | 31,028,347.00                                     |
| Other Purposes         0.00   |                                       |         |                         |   |  |                   |   | 0.00  |
| Unreserved:<br>Designated for, reported in:<br>[Specify]         2760         0.00         <   |                                       | 2.55    |                         |   |  |                   |   | 0.00  |
| Designated for, reported in:<br>[Specify]         2760         0.00 <td></td> <td></td> <td>0100</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0100</td> <td>0.00</td>   |                                       |         | 0100                    | 0.00                                      | 0.00   | 0.00              | 0100  | 0.00  |
| [Specify]         2760         0.00  |                                       |         |                         |   |  |                   |   |   |
| [Specify]         2760         0.00  | 0 0 1                                 | 2760    | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Undesignated, reported in:<br>General Fund         2760         Image: Constraint of the system         Const  |                                       |         |                         |   |  |                   |   | 0.00  |
| General Fund         2760         Constraint         Constraint<   |                                       | 2,00    | 0.00                    | 0.00                                      | 0.00   | 5.00              | 0.00  | 5.00  |
| Special Revenue Funds         2760         0.00         0.00         0.00         0.00         0.00           Debt Service Funds         2760         0.00  |                                       | 2760    |                         |   |  |                   |   |   |
| Debt Service Funds         2760         0.00         0.00         0.00         0.00         0.00           Capital Projects Funds         2760         0.00   |                                       |         | 0.00                    | 0.00                                      | 0.00   | 0.00              | 0.00  | 0.00  |
| Capital Projects Funds         2760         0.00         0.00         0.00         0.00         0.00           Permanent Funds         2760         0.00  |                                       |         |                         |   |  |                   |   | 0.00  |
| Permanent Funds         2760         0.00  |                                       |         |                         |   |  |                   |   | 0.00  |
|   | 1 0                                   |         |                         |   |  |                   |   | 26,871,956.00                                     |
|   |                                       |         |                         |   |  |                   |   | 57,900,303.00                                     |
|   |                                       | 2,00    |                         |   |  |                   |   | 68,707,859.00                                     |

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

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#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY BALANCE SHEET GOVERNMENTAL FUNDS

June 30, 2009

|  | Account<br>Number    | Voted<br>Capital<br>Improvement<br>380 | Other<br>Capital<br>Projects<br>390 | ARRA Economic<br>Stimulus Capital<br>Projects<br>399 | Permanent<br>Fund<br>000 | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|--|-------------------------------------|--|--------------------------|--------------------------------|--------------------------------|
| ASSETS   |                      |  |                                     |  |                          |                                |                                |
| Cash and Cash Equivalents                          | 1110                 | 0.00                                   | 57,520,293.00                       | 0.00   | 0.00                     | 85,870.00                      | 59,255,922.00                  |
| Investments  | 1160                 | 0.00                                   | 41,365,900.00                       | 0.00   | 0.00                     | 3,087,760.00                   | 189,936,119.00                 |
| Taxes Receivable, Net                              | 1120                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Accounts Receivable, Net                           | 1130                 | 0.00                                   | 285,145.00                          | 0.00   | 0.00                     | 8,231.00                       | 416,297.00                     |
| Interest Receivable                                | 1170                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Due from Reinsurer                                 | 1180                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Deposits Receivable                                | 1210                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Due From Other Funds:                              |                      |  |                                     |  |                          |                                |                                |
| Budgetary Funds                                    | 1141                 | 0.00                                   | 26,300.00                           | 0.00   | 0.00                     | 138,471.00                     | 1,309,709.00                   |
| Internal Funds                                     | 1142                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 39,553.00                      | 46,704.00                      |
| Due from Other Agencies                            | 1220                 | 0.00                                   | 68,408.00                           | 0.00   | 0.00                     | 932,224.00                     | 2,047,601.00                   |
| Inventory  | 1150                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 630,234.00                     | 1,691,569.00                   |
| Prepaid Items                                      | 1230                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 2,825,337.00                   |
| Total Assets                                       | 1200                 | 0.00                                   | 99,266,046.00                       | 0.00   | 0.00                     | 4,922,343.00                   | 257,529,258.00                 |
| LIABILITIES AND FUND BALANCES                      |                      |  | ,=00,01000                          |  | 5.00                     | ,,,,                           | , ,                            |
| LIABILITIES  |                      |  |                                     |  |                          |                                |                                |
| Salaries, Benefits and Payroll Taxes Payable       | 2110                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 149,895.00                     | 1,345,802.00                   |
| Payroll Deductions and Withholdings                | 2110                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 1,150,463.00                   |
| Accounts Payable                                   | 2170                 | 0.00                                   | 616,391.00                          | 0.00   | 0.00                     | 264,753.00                     | 5,293,469.00                   |
| Judgments Payable                                  | 2120                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Construction Contracts Payable                     | 2130                 | 0.00                                   | 941,664.00                          | 0.00   | 0.00                     | 0.00                           | 3,049,545.00                   |
| Construction Contracts Payable-Retained Percentage | 2140                 | 0.00                                   | 1.166.722.00                        | 0.00   | 0.00                     | 0.00                           | 6,918,309.00                   |
| Matured Bonds Payable                              | 2130                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 19,000.00                      | 13,699,000.00                  |
| Matured Donas r ayable                             | 2190                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 29,873.00                      | 1,969,835.00                   |
| Due to Fiscal Agent                                | 2190                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Sales Tax Payable                                  | 2240                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Accrued Interest Pavable                           | 2210                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Deposits Payable                                   | 2220                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 21,300.00                      |
| Due to Other Agencies                              | 2230                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 1,451,039.00                   | 5,901,781.00                   |
| Due to Other Funds:                                | 2250                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 1,431,039.00                   | 5,901,781.00                   |
| Budgetary Funds                                    | 2161                 | 0.00                                   | 28,210.00                           | 0.00   | 0.00                     | 299,806.00                     | 1,331,463.00                   |
| Internal Funds                                     | 2162                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Deferred Revenue:                                  | 2102                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Unearned Revenue                                   | 2410                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 868,454.00                     | 868,708.00                     |
| Unavailable Revenue                                | 2410                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Total Liabilities                                  | 2410                 | 0.00                                   | 2,752,987.00                        | 0.00   | 0.00                     | 3,082,820.00                   | 41,549,675.00                  |
| FUND BALANCES                                      |                      | 0.00                                   | 2,732,987.00                        | 0.00   | 0.00                     | 3,082,820.00                   | 41,549,075.00                  |
| Reserved For:                                      |                      |  |                                     |  |                          |                                |                                |
| Endowments   | 2705                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| State Required Carryover Programs                  | 2703                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 2,121,735.00                   |
| Encumbrances                                       | 2710                 | 0.00                                   | 43,043,124.00                       | 0.00   | 0.00                     | 0.00                           | 75,643,165.00                  |
| Inventory  | 2720                 | 0.00                                   | 43,043,124.00                       | 0.00   | 0.00                     | 630,234.00                     | 816,615.00                     |
| Other Purposes                                     | 2750                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Unreserved:  |                      | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Designated for, reported in:                       |                      |  |                                     |  |                          |                                |                                |
| [Specify]  | 2760                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| [Specify]  | 2760                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
|  | 2700                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 0.00                           |
| Undesignated, reported in:<br>General Fund         | 2760                 |  |                                     |  |                          |                                | 54,990,591.00                  |
|  | 2760                 | 0.00                                   | 0.00                                | 0.00   | 0.00                     | 0.00                           | 54,990,591.00                  |
| Special Revenue Funds                              |                      | 0.00                                   | 0.00                                |  | 0.00                     |                                | 221,254.00                     |
| Debt Service Funds                                 | 2760<br>2760         | 0.00                                   | 0.00                                | 0.00 0.00  |                          | 221,254.00                     | ,                              |
| Capital Projects Funds                             |                      |  | 53,469,935.00                       |  | 0.00                     | 988,035.00                     | 1,844,332.00                   |
| Permanent Funds                                    | 2760                 | 0.00                                   |                                     | 0.00   | 0.00                     | 0.00                           | 80,341,891.00                  |
| Total Fund Balances                                | 2700                 | 0.00                                   | 96,513,059.00                       | 0.00   | 0.00                     | 1,839,523.00                   | 215,979,583.00                 |
| Total Liabilities and Fund Balances                | part of this stateme | 0.00                                   | 99,266,046.00                       | 0.00   | 0.00                     | 4,922,343.00                   | 257,529,258.00                 |

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

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

| Total Fund Balances - Governmental Funds   | \$ | 215,979,583     |
|--|----|-----------------|
| Amounts reported for governmental activities in the statement of net assets 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.                                     | 7  | 770,132,636.00  |
| Debt issuance costs and underwriter's discounts are not expensed in the government-wide statements, but are reported as deferred charges, and amortized over the life of the debt in the statement of activities       |    | 302,941.00      |
| Interest on long-term debt is accrued as a liabilitiy in the government-wide statements, but is not recognized in the governmental funds until due.  |    | (451,018.00)    |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of: |    |                 |
| Bonds payable  | 1  | (16,767,209.00) |
| Certificates of participation payable  | (1 | 17,573,632.00)  |
| Obligations under capital lease  | (  | (10,156,505.00) |
| Early retirement incentive liability   |    | (3,596,071.00)  |
| Compensated absences payable   | (  | (36,286,887.00) |
| Other postemployment obligations liability   |    | (4,293,825.00)  |
| 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 assets.  |    | 14,874,818.00   |
| Total Net Assets - Governmental Activities   | \$ | 812,164,831     |

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

|  |                   |                               |                | Other           | ARRA              | Miscellaneous  |              | Special      | Section         |
|--|-------------------|-------------------------------|----------------|-----------------|-------------------|----------------|--------------|--------------|-----------------|
|  |                   |                               | Food           | Federal         | Economic Stimulus | Special        | SBE/COBI     | Act          | 1011.14/1011.15 |
|  | Account<br>Number | General<br>100                | Service<br>410 | Programs<br>420 | Funds<br>430      | Revenue<br>490 | Bonds<br>210 | Bonds<br>220 | F.S.<br>230     |
| REVENUES   |                   |                               |                |                 |                   |                |              |              |                 |
| Federal Direct   | 3100              | 280,849.00                    | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Federal Through State and Local                              | 3200              | 1,186,990.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| State Sources Local Sources:                                 | 3300              | 81,912,524.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Property Taxes Levied for Operational Purposes               | 3411              | 286,459,398.00                | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Property Taxes Levied for Debt Service                       | 3412              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Property Taxes Levied for Capital Projects                   | 3413              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Local Sales Taxes  | 3418              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Charges for Service - Food Service                           | 345X              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Impact Fees  | 3496              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Other Local Revenue  |                   | 10,172,431.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Total Local Sources  | 3400              | 296,631,829.00                | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Total Revenues   |                   | 380,012,192.00                | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| EXPENDITURES   |                   |                               |                |                 |                   |                |              |              |                 |
| Current:<br>Instruction                                      | 5000              | 255,123,460.00                | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Pupil Personnel Services                                     | 6100              | 25,060,203.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Instructional Media Services                                 | 6200              | 6,055,988.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Instruction and Curriculum Development Services              | 6300              | 3,752,399.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Instructional Staff Training Services                        | 6400              | 4,610,035.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Instruction Related Technology                               | 6500              | 2,856,419.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| School Board   | 7100              | 1,181,284.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| General Administration                                       | 7200              | 1,968,980.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| School Administration  | 7300              | 18,340,541.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Facilities Acquisition and Construction                      | 7410              | 10,922.00                     | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Fiscal Services  | 7500              | 2,199,020.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Food Services<br>Central Services                            | 7600              | 68,826.00                     | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
|  | 7700<br>7800      | 6,339,743.00<br>17,742,910.00 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Pupil Transportation Services Operation of Plant             | 7900              | 36,290,746.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Maintenance of Plant   | 8100              | 17,756,455.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Administrative Technology Services                           | 8200              | 2,020,762.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Community Services   | 9100              | 1,128,779.00                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Debt Service: (Function 9200)                                |                   |                               |                |                 |                   |                |              |              |                 |
| Retirement of Principal                                      | 710               | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Interest   | 720               | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Dues, Fees and Issuance Costs                                | 730               | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Miscellaneous Expenditures                                   | 790               | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Capital Outlay:  |                   |                               |                |                 |                   |                |              |              | 0.00            |
| Facilities Acquisition and Construction Other Capital Outlay | 7420<br>9300      | 0.00 684,715.00               | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Total Expenditures   | 9300              | 403,192,187.00                | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Excess (Deficiency) of Revenues Over (Under) Expenditures    | -                 | (23,179,995.00)               | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| OTHER FINANCING SOURCES (USES)                               |                   | (25,177,775.00)               | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Long-Term Bonds Issued                                       | 3710              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Premium on Sale of Bonds                                     | 3791              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Discount on Sale of Bonds (Function 9299)                    | 891               | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Refunding Bonds Issued                                       | 3715              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Premium on Refunding Bonds                                   | 3792              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Discount on Refunding Bonds (Function 9299)                  | 892               | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Certificates of Participation Issued                         | 3750              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Premium on Certificates of Participation                     | 3793              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Discount on Certificates of Participation (Function 9299)    | 893               | 38,204.00                     | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Loans Incurred Proceeds from the Sale of Capital Assets      | 3720<br>3730      | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Loss Recoveries  | 3730              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Proceeds of Forward Supply Contract                          | 3760              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Special Facilities Construction Advances                     | 3770              | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Payments to Refunded Bond Escrow Agent (Function 9299)       | 760               | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Transfers In   | 3600              | 20,786,968.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Transfers Out  | 9700              | (728,786.00)                  | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Total Other Financing Sources (Uses)                         |                   | 20,096,386.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| SPECIAL ITEMS  |                   |                               |                |                 |                   |                |              |              |                 |
|  |                   | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| EXTRAORDINARY ITEMS  | T                 |                               |                |                 |                   |                |              |              |                 |
|  |                   | 0.00                          | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Net Change in Fund Balances                                  | 0000              | (3,083,609.00)                | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Fund Balances, July 1, 2008                                  | 2800              | 61,954,051.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| Adjustment to Fund Balances<br>Fund Balances, June 30, 2009  | 2891<br>2700      | (41.00)<br>58,870,401.00      | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |
| rund Datafices, Julie 50, 2009                               | 2700              | 36,870,401.00                 | 0.00           | 0.00            | 0.00              | 0.00           | 0.00         | 0.00         | 0.00            |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FU GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

|  |              | Motor<br>Vehicle | District | Other<br>Debt         | Capital Outlay<br>Bond Issues | Special<br>Act | Section 1011.14/<br>1011.15 | Public Education<br>Capital Outlay | District |
|--|--------------|------------------|----------|-----------------------|-------------------------------|----------------|-----------------------------|------------------------------------|----------|
|  | Account      | Bonds            | Bonds    | Service               | (COBI)                        | Bonds          | F.S. Loans                  | (PECO)                             | Bonds    |
|  | Number       | 240              | 250      | 290                   | 310                           | 320            | 330                         | 340                                | 350      |
| REVENUES   |              |                  |          |                       |                               |                |                             |                                    |          |
| Federal Direct Federal Through State and Local   | 3100<br>3200 | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| State Sources  | 3200         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Local Sources:   | 5500         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Property Taxes Levied for Operational Purposes   | 3411         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Property Taxes Levied for Debt Service   | 3412         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Property Taxes Levied for Capital Projects   | 3413         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Local Sales Taxes  | 3418         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Charges for Service - Food Service   | 345X<br>3496 | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Impact Fees Other Local Revenue  | 5490         | 0.00             | 0.00     | 37,985.00             | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Total Local Sources  | 3400         | 0.00             | 0.00     | 37,985.00             | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Total Revenues   |              | 0.00             | 0.00     | 37,985.00             | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| EXPENDITURES   |              |                  |          |                       |                               |                |                             |                                    |          |
| Current:   |              |                  |          |                       |                               |                |                             |                                    |          |
| Instruction  | 5000         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Pupil Personnel Services Instructional Media Services  | 6100<br>6200 | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Instructional Media Services   | 6300         | 0.00             | 0.00     | 0.00                  | 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           | 0.00                        | 0.00                               | 0.00     |
| Instruction Related Technology   | 6500         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| School 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                        | 0.00                               | 0.00     |
| School Administration  | 7300         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Facilities Acquisition and Construction  | 7410         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Fiscal Services Food Services  | 7500<br>7600 | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Central Services   | 7000         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Pupil Transportation Services  | 7800         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Operation of Plant   | 7900         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Maintenance of Plant   | 8100         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Administrative Technology Services   | 8200         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Community Services   | 9100         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Debt Service: (Function 9200)<br>Retirement of Principal   | 710          | 0.00             | 0.00     | 14.170.158.00         | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Interest   | 710          | 0.00             | 0.00     | 2,959,643.00          | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Dues, Fees and Issuance Costs  | 730          | 0.00             | 0.00     | 736,066.00            | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Miscellaneous Expenditures   | 790          | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Capital Outlay:  |              |                  |          |                       |                               |                |                             |                                    |          |
| Facilities Acquisition and Construction  | 7420         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Other Capital Outlay   | 9300         | 0.00             | 0.00     | 0.00<br>17,865,867.00 | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Total Expenditures<br>Excess (Deficiency) of Revenues Over (Under) Expenditures                    |              | 0.00             | 0.00     | (17,827,882.00)       | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| OTHER FINANCING SOURCES (USES)   |              | 0.00             | 0.00     | (17,027,002.00)       | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Long-Term Bonds Issued   | 3710         | 0.00             | 0.00     | 744,854.00            | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Premium on Sale of Bonds   | 3791         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Discount on Sale of Bonds (Function 9299)  | 891          | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Refunding Bonds Issued   | 3715         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Premium on Refunding Bonds   | 3792         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Discount on Refunding Bonds (Function 9299)<br>Certificates of Participation Issued                | 892<br>3750  | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Premium on Certificates of Participation   | 3793         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Discount on Certificates of Participation (Function 9299)  | 893          | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Loans Incurred   | 3720         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Proceeds from the Sale of Capital Assets   | 3730         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Loss Recoveries  | 3740         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Proceeds of Forward Supply Contract  | 3760         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299) | 3770<br>760  | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Transfers In   | 3600         | 0.00             | 0.00     | 17,125,009.00         | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Transfers Out  | 9700         | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Total Other Financing Sources (Uses)   | 7100         | 0.00             | 0.00     | 17,869,863.00         | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| SPECIAL ITEMS  |              |                  |          |                       |                               |                |                             |                                    |          |
|  |              | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| EXTRAORDINARY ITEMS  |              |                  |          |                       |                               |                |                             |                                    |          |
|  |              | 0.00             | 0.00     | 0.00                  | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Net Change in Fund Balances  | 2000         | 0.00             | 0.00     | 41,981.00             | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Fund Balances, July 1, 2008<br>Adjustment to Fund Balances   | 2800<br>2891 | 0.00             | 0.00     | 814,316.00<br>0.00    | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
| Fund Balances, June 30, 2009   | 2700         | 0.00             | 0.00     | 856,297.00            | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |
|  |              | ~~~~             | 5.00     |                       | 0.00                          | 0.00           | 0.00                        | 0.00                               | 0.00     |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FU GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

|  | Account              | Capital Outlay and<br>Debt Service Funds<br>(CO & DS) | Capital Improvement<br>Section 1011.71(2)<br>F.S. | Voted<br>Capital<br>Improvement | Other<br>Capital<br>Projects | ARRA Economic<br>Stimulus Capital<br>Projects | Permanent<br>Funds | Other<br>Governmental            | Total<br>Governmental            |
|--|----------------------|---|---|---------------------------------|------------------------------|---|--------------------|----------------------------------|----------------------------------|
| REVENUES   | Number               | 360   | 370   | 380                             | 390                          | 399   | 000                | Funds                            | Funds                            |
| Federal Direct   | 3100                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  | 0.00               | 1,108,291.00                     | 1,389,140.00                     |
| Federal Through State and Local  | 3200                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  | 0.00               | 29,164,307.00                    | 30,351,297.00                    |
| State Sources  | 3300                 | 0.00  | 186,207.00  | 0.00                            | 1,572,403.00                 | 0.00  | 0.00               | 5,633,332.00                     | 89,304,466.00                    |
| Local Sources:   |                      | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    |                                  |                                  |
| Property Taxes Levied for Operational Purposes                         | 3411                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 286,459,398.00                   |
| Property Taxes Levied for Debt Service                                 | 3412                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Property Taxes Levied for Capital Projects                             | 3413                 | 0.00  | 94,721,430.00                                     | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 94,721,430.00                    |
| Local Sales Taxes  | 3418                 | 0.00  | 0.00  | 0.00                            | 13,422,199.00                | 0.00  |                    | 0.00                             | 13,422,199.00                    |
| Charges for Service - Food Service<br>Impact Fees                      | 345X<br>3496         | 0.00  | 0.00  | 0.00                            | 1,006,172.00                 | 0.00  |                    | 7,372,093.00                     | 7,372,093.00                     |
| Other Local Revenue  | 5490                 | 0.00  | 870,784.00  | 0.00                            | 354,649.00                   | 0.00  |                    | 1,101,261.00                     | 12,537,110.00                    |
| Total Local Sources  | 3400                 | 0.00  | 95,592,214.00                                     | 0.00                            | 14,783,020.00                | 0.00  |                    | 8,473,354.00                     | 415,518,402.00                   |
| Total Revenues   |                      | 0.00  | 95,778,421.00                                     | 0.00                            | 16,355,423.00                | 0.00  | 0.00               | 44,379,284.00                    | 536,563,305.00                   |
| EXPENDITURES   |                      |   |   |                                 | .,,                          |   |                    | <i>p p</i>                       | ,                                |
| Current:   |                      |   |   |                                 |                              |   |                    |                                  |                                  |
| Instruction  | 5000                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 13,301,760.00                    | 268,425,220.00                   |
| Pupil Personnel Services   | 6100                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 3,012,805.00                     | 28,073,008.00                    |
| Instructional Media Services   | 6200                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 76,980.00                        | 6,132,968.00                     |
| Instruction and Curriculum Development Services                        | 6300                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 1,435,922.00                     | 5,188,321.00                     |
| Instructional Staff Training Services                                  | 6400                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 2,698,564.00                     | 7,308,599.00                     |
| Instruction Related Technology<br>School Board                         | 6500<br>7100         | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 2,856,419.00<br>1,181,284.00     |
| General Administration   | 7100                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 1,118,819.00                     | 3,087,799.00                     |
| School Administration  | 7200                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 22,000.00                        | 18,362,541.00                    |
| Facilities Acquisition and Construction                                | 7410                 | 0.00  | 426,469.00  | 0.00                            | 128,720.00                   | 0.00  |                    | 93,757.00                        | 659,868.00                       |
| Fiscal Services  | 7500                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 2,199,020.00                     |
| Food Services  | 7600                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 15,889,753.00                    | 15,958,579.00                    |
| Central Services   | 7700                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 13,387.00                        | 6,353,130.00                     |
| Pupil Transportation Services  | 7800                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 297,840.00                       | 18,040,750.00                    |
| Operation of Plant   | 7900                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 142.00                           | 36,290,888.00                    |
| Maintenance of Plant   | 8100                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 17,756,455.00                    |
| Administrative Technology Services                                     | 8200                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 3,547.00                         | 2,024,309.00                     |
| Community Services   | 9100                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 373,316.00                       | 1,502,095.00                     |
| Debt Service: (Function 9200)<br>Retirement of Principal               | 710                  | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 1,300,000.00                     | 15,470,158.00                    |
| Interest   | 720                  | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 727,617.00                       | 3,687,260.00                     |
| Dues, Fees and Issuance Costs  | 720                  | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 2,080.00                         | 738,146.00                       |
| Miscellaneous Expenditures   | 790                  | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Capital Outlay:  |                      |   |   |                                 |                              |   |                    |                                  |                                  |
| Facilities Acquisition and Construction                                | 7420                 | 0.00  | 79,935,218.00                                     | 0.00                            | 28,351,138.00                | 0.00  |                    | 2,988,241.00                     | 111,274,597.00                   |
| Other Capital Outlay   | 9300                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 434,329.00                       | 1,119,044.00                     |
| Total Expenditures   |                      | 0.00  | 80,361,687.00                                     | 0.00                            | 28,479,858.00                | 0.00  | 0.00               | 43,790,859.00                    | 573,690,458.00                   |
| Excess (Deficiency) of Revenues Over (Under) Expenditures              |                      | 0.00  | 15,416,734.00                                     | 0.00                            | (12,124,435.00)              | 0.00  | 0.00               | 588,425.00                       | (37,127,153.00)                  |
| OTHER FINANCING SOURCES (USES)   |                      |   |   |                                 |                              |   |                    |                                  |                                  |
| Long-Term Bonds Issued   | 3710                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 744,854.00                       |
| Premium on Sale of Bonds   | 3791<br>891          | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Discount on Sale of Bonds (Function 9299)                              | 3715                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Refunding Bonds Issued Premium on Refunding Bonds                      | 3713                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Discount on Refunding Bonds (Function 9299)                            | 892                  | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Certificates of Participation Issued                                   | 3750                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Premium on Certificates of Participation                               | 3793                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Discount on Certificates of Participation (Function 9299)              | 893                  | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 4,146.00                         | 42,350.00                        |
| Loans Incurred   | 3720                 | 0.00  | 0.00  | 0.00                            | 75,000,000.00                | 0.00  | _                  | 0.00                             | 75,000,000.00                    |
| Proceeds from the Sale of Capital Assets                               | 3730                 | 0.00  | 0.00  | 0.00                            | 13,043.00                    | 0.00  |                    | 0.00                             | 13,043.00                        |
| Loss Recoveries  | 3740                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Proceeds of Forward Supply Contract                                    | 3760                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Special Facilities Construction Advances                               | 3770                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00                             | 0.00                             |
| Payments to Refunded Bond Escrow Agent (Function 9299)                 | 760<br>3600          | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  |                    | 0.00 0.00                        | 0.00                             |
| Transfers In<br>Transfers Out  | 3600<br>9700         | 0.00  | 2,847,197.00<br>(33,318,483.00)                   | 0.00                            | 13,599.00<br>(5,129,070.00)  | 0.00  |                    | (2,137,603,00)                   | 40,772,773.00 (41,313,942.00)    |
| riansiers Out  | 9700                 | 0.00  | (33,318,483.00)<br>(30,471,286.00)                | 0.00                            | 69,897,572.00                | 0.00  | 0.00               | (2,137,603.00)<br>(2,133,457.00) | (41,313,942.00)<br>75,259,078.00 |
| Total Other Financing Sources (Uses)                                   |                      | 0.00  | (30,471,200.00)                                   | 5.00                            | 57,071,312.00                | 0.00  | 0.00               | (2,133,437.00)                   | 15,257,018.00                    |
| Total Other Financing Sources (Uses)<br>SPECIAL ITEMS                  |                      |   |   |                                 |                              |   |                    |                                  |                                  |
|  |                      | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  | 0.00               | 0.00                             | 0.00                             |
| SPECIAL ITEMS  |                      | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  | 0.00               | 0.00                             | 0.00                             |
| Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS |                      | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  | 0.00               | 0.00                             | 0.00                             |
| SPECIAL ITEMS  |                      |   |   |                                 |                              |   |                    |                                  |                                  |
| SPECIAL ITEMS  | 2800                 | 0.00  | 0.00  | 0.00                            | 0.00                         | 0.00  | 0.00               | 0.00                             | 0.00                             |
| SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances          | 2800<br>2891<br>2700 | 0.00<br>0.00  | 0.00<br>(15,054,552.00)<br>72,954,855.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00    | 0.00<br>57,773,137.00        | 0.00<br>0.00                                  | 0.00               | 0.00 (1,545,032.00)              | 0.00 38,131,925.00               |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2009

| Net Change in Fund Balances - Governmental Funds  |    |                    | ¢ 20 121 025                     |
|---|----|--------------------|----------------------------------|
| ter chunge in Fund Dumnees Governmentur Funds   |    |                    | \$ 38,131,925                    |
| 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 depreciation expense. This is the amount by which capital outlays exceed depre   |    |                    |                                  |
| Capital Outlay  | \$ | 92,700,230         |                                  |
| Loss on Sale of Capital Assets  | Ψ  | (7,302,916)        |                                  |
| Less, Depreciation Expense  |    | (28,276,681)       |                                  |
|   |    | (28,270,081)       | 57,120,633                       |
|   |    |                    |                                  |
| Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.   |    |                    | (75,744,854)                     |
| Repayment of debt principle is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceed proceeds.  |    |                    |                                  |
| Certificates of Participation   |    | 13,680,000         |                                  |
| State School Bonds  |    | 935,000            |                                  |
| Racetrack Bonds   |    | 365,000            |                                  |
| Capital Lease   |    | 550,531            |                                  |
|   |    |                    | 15,530,531                       |
| Issuance costs and premiums on new debt issues are reported when issued as expenditures and other financing sources in the governmental funds, but are deferred and amortized as expenses over the life of the debt in the statement of activities.   |    |                    |                                  |
| Deferred Charges:   |    |                    |                                  |
| Current Year  |    | 302,941            |                                  |
| Less, Prior Year  |    | 461,678            |                                  |
| Net Increase in Expenses from Deferred Charges  |    |                    | (158,737                         |
|   |    |                    |                                  |
| Unamortized Difference Between Old and New Debt:  |    |                    |                                  |
|   |    | 433,644            |                                  |
| Unamortized Difference Between Old and New Debt:  |    | 433,644<br>519,673 |                                  |
| Unamortized Difference Between Old and New Debt:<br>Current Year  |    | ,                  | (86,029                          |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year  |    | ,                  | (86,029                          |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year<br>Net Increase in Revenue from Difference Between Old and New Debt  |    | ,                  | (86,029                          |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year<br>Net Increase in Revenue from Difference Between Old and New Debt<br>Unamortized Premiums:<br>Prior Year<br>Less, Current Year   |    | 519,673            |                                  |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year<br>Net Increase in Revenue from Difference Between Old and New Debt<br>Unamortized Premiums:<br>Prior Year   |    | 519,673            | (86,029                          |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year<br>Net Increase in Revenue from Difference Between Old and New Debt<br>Unamortized Premiums:<br>Prior Year<br>Less, Current Year   |    | 519,673            | 355,231.00                       |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year<br>Net Increase in Revenue from Difference Between Old and New Debt<br>Unamortized Premiums:<br>Prior Year<br>Less, Current Year<br>Net Reduction in Expenses from Unamortized Premiums<br>The net change in the liability for early retirement benefits is reported in the government-wide statements but not in the  |    | 519,673            |                                  |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year<br>Net Increase in Revenue from Difference Between Old and New Debt<br>Unamortized Premiums:<br>Prior Year<br>Less, Current Year<br>Net Reduction in Expenses from Unamortized Premiums<br>The net change in the liability for early retirement benefits is reported in the government-wide statements but not in the<br>governmental funds until due.<br>Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as  |    | 519,673            | 355,231.00<br>810,666<br>(64,035 |
| Unamortized Difference Between Old and New Debt:<br>Current Year<br>Less, Prior Year<br>Net Increase in Revenue from Difference Between Old and New Debt<br>Unamortized Premiums:<br>Prior Year<br>Less, Current Year<br>Net Reduction in Expenses from Unamortized Premiums<br>The net change in the liability for early retirement benefits is reported in the government-wide statements but not in the<br>governmental funds until due.<br>Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as<br>interest accrues in the statement of activities.<br>In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year,<br>while in the governmental funds expenditures are recognized based on the amounts actually paid for leave used. This is |    | 519,673            | 355,231.00<br>810,666            |

\$ 34,254,410

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

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF NET ASSETS PROPRIETARY FUNDS June 30, 2009

| Surger  | June 30, 2009                    |              |                |                |                | Destaura |      | E     |       |       |        | Commental        |
|---|----------------------------------|--------------|----------------|----------------|----------------|----------|------|-------|-------|-------|--------|------------------|
| Nom         Control         Control <thcontrol< th=""> <thcontrol< th=""> <thcont< th=""><th></th><th></th><th>Salf Incurance</th><th>Salf Incurance</th><th>Salf Incurance</th><th></th><th></th><th>Funds</th><th></th><th>Other</th><th></th><th>Governmental</th></thcont<></thcontrol<></thcontrol<>   |                                  |              | Salf Incurance | Salf Incurance | Salf Incurance |          |      | Funds |       | Other |        | Governmental     |
| NAND         NAND         NAND         Norm         Norm <t< th=""><th></th><th>Account</th><th></th><th></th><th></th><th></th><th></th><th>Other</th><th>Other</th><th></th><th></th><th>Internal Service</th></t<>  |                                  | Account      |                |                |                |          |      | Other | Other |       |        | Internal Service |
| Check         Check <t< th=""><th></th><th>Number</th><th>911</th><th>912</th><th>913</th><th>914</th><th>915</th><th>921</th><th>922</th><th></th><th>Totals</th><th>Funds</th></t<>   |                                  | Number       | 911            | 912            | 913            | 914      | 915  | 921   | 922   |       | Totals | Funds            |
| Calad Calad Supplic Algo and algo and algo algo algo algo algo algo algo algo   |                                  |              |                |                |                |          |      |       |       |       |        |                  |
| Image         Image <t< td=""><td></td><td>1110</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>10,000.00</td></t<>  |                                  | 1110         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 10,000.00        |
| Accord Actional Action |                                  |              |                |                |                |          |      |       |       |       |        | 22,636,342.00    |
| Intersection<   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Decision   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Define field mathem         Independence         Indep   |                                  | 1180         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| Decision         Disk         Disk <thdisk< th="">         Disk         Disk</thdisk<>  | Deposits Receivable              | 1210         |                |                | 0.00           |          |      |       |       |       |        | 75,000.00        |
| Intro         Intro         Int         Int<         Int         Int<         Int<         Int         Int         Int         Int <th< td=""><td>Due from Other Funds-Budgetary</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>21,750.00</td></th<>   | Due from Other Funds-Budgetary   |              |                |                |                |          |      |       |       |       |        | 21,750.00        |
| Bask<br>Data<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakana<br>Lakanaa<br>Lakanaa<br>Lakanaa<br>Lakanaa<br>Lakanaa<br>Lakanaa<br>Lakanaa<br>Lakanaa<br>L   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Tailandam <td></td> <td>0.00 11,881.00</td>   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00 11,881.00   |
| Name         Name </td <td></td> <td>1230</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>22,754,973.00</td>   |                                  | 1230         |                |                |                |          |      |       |       |       |        | 22,754,973.00    |
| Reine Cond Cale Algoring Algor  |                                  |              | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 22,734,975.00    |
| Bachendingenering         Hole         Image  |                                  |              | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| Cypit And<br>CalCypit And<br>CalC   |                                  | 1410         |                |                |                |          |      |       |       |       |        | 0.00             |
| indeproton       Node works       Node works </td <td></td>  |                                  |              |                |                |                |          |      |       |       |       |        |                  |
| Omerge here<br>beneficial priori<br>thread here<br>thread  | Land                             |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Inprovember<br>Assaminal Provinciant<br>Assaminal P   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Accessible Depondence157158159600 <td></td> <td>0.00</td>  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| billing<br>basing13000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Access Department1000.  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| International parameter130 </td <td></td> <td>0.00</td>   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Accounted Deponde100 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Networks1500.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Accounted programmed problem1990.00   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Dypend baseDypend ba  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Accord Actional Action |                                  | 1370         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| Accord |                                  | 1379         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| InducesImage<  | Computer Software                |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Index space         Image   |                                  | 1389         |                |                |                |          |      |       |       |       |        | 0.00             |
| Tail Assist         Tail Assist <thtail assist<="" th=""> <thtail assist<="" th=""></thtail></thtail>   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| LAMENTS         Partial Section ad Pyol1 Case Pyols         Partial Section ad Pyol1 Accounts Pyols         Partial Section ad Pyol2 Pyol Pyol Pyol Pyol Pyol Pyol Pyol Pyol  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Carrent Lability:   |                                  |              | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 22,754,973.00    |
| shares.nemia al pool income Winding100 <td></td>  |                                  |              |                |                |                |          |      |       |       |       |        |                  |
| Pyol Dockoms and Winholding         210         0.00 <th< td=""><td></td><td>2110</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></th<>  |                                  | 2110         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| Account Proble         220         0.00  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Indemsifynable         130         0.00  |                                  |              |                |                |                |          |      |       |       |       |        | 158,930.00       |
| Sale Tay Payhé         Sale         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Depoise Payhé         220         0.00 </td <td></td> <td>0100</td> <td>0.00</td>   |                                  |              |                |                |                |          |      |       |       |       | 0100   | 0.00             |
| Actend2100.000  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Depoide Sysple         220         0.00  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Due to obler Agencies         220         0.00<  |                                  | 2220         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| Deferende         240         0.00   | Due to Other Funds-Budgetary     |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Istimuted Unpaid Claims         2271         0.00         0.  |                                  |              |                |                |                |          |      |       |       |       |        | 22,661.00        |
| Isimate Liability for Casims Adjustment Expense         2272         0.00  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Obligations Under Capital Lasse         2315         0.00   |                                  |              |                |                |                |          |      |       |       |       |        | 3,175,290.00     |
| Liability for Compensated Absences         230         0.00         0.00         0.00         0.00         0.00         0.00         0.00         129.4           Estimated Liability for Long-Tern Claims         230         0.00         0.   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Isimate Liability Or Log-Term Claims         230         0.00   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00 129,493.00  |
| Other Post-employment Benefits Obligation         2360         0.00 </td <td></td> <td>129,493.00</td>  |                                  |              |                |                |                |          |      |       |       |       |        | 129,493.00       |
| Total Current Liabilities         Image: Contract Liability of Congenerate Liabilities         Image: Contract Liability of Congenerate Liability of Congen                         |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$   |                                  | 2000         |                |                |                |          |      |       |       |       |        | 3,486,374.00     |
| Labilities Payable from Restricted Assets:         220         0.00 </td <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.50</td> <td></td>  |                                  |              | 0.00           | 0.00           |                |          |      |       |       |       | 0.50   |                  |
| Deposits Payable         220         0.00 <td></td>  |                                  |              |                |                |                |          |      |       |       |       |        |                  |
| Obligations Under Capital Leases       2315       0.00       0.000  |                                  | 2220         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| Liability for Compensated Absences       2330       0.00   |                                  |              |                | -              |                |          |      |       |       |       |        |                  |
| Estimated Liability for Long-Term Claims       2350       0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Oher Post-employment Benefits Obligation         2360         0.00 </td <td></td> <td>0.00</td>   |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $   |                                  |              |                |                |                |          |      |       |       |       |        | 4,476,568.00     |
| Total Labilities $\begin{tideskip}{llllllllllllllllllllllllllllllllllll$  |                                  | 2360         |                |                |                |          |      |       |       |       |        | 0.00             |
| NET ASSETS  |                                  |              |                |                |                |          |      |       |       |       |        | 4,476,568.00     |
| Invested in Capital Assets, Net of Related Debt         2770         0.00  |                                  | <del> </del> | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 7,962,942.00     |
| Restricted for         2780         0.00   |                                  | 2770         | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 0.00             |
| Unrestrict         279         0.00         0.00         0.00         0.00         0.00         0.00         0.00         14,792,0           Total Net Assets         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         14,792,0  |                                  |              |                |                |                |          |      |       |       |       |        | 0.00             |
| Total Net Assets         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         14,792,0   |                                  |              |                |                |                |          |      |       |       |       |        | 14,792,031.00    |
|   |                                  | 2170         |                |                |                |          |      |       |       |       |        | 14,792,031.00    |
|   | Total Liabilities and Net Assets |              | 0.00           | 0.00           | 0.00           | 0.00     | 0.00 | 0.00  | 0.00  | 0.00  | 0.00   | 22,754,973.00    |

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

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

|  |         |                |                |                | Busines        | s-type Activities - Enterprise Fu | nds   |       |            |        | Governmental     |
|--|---------|----------------|----------------|----------------|----------------|-----------------------------------|-------|-------|------------|--------|------------------|
|  |         | Self Insurance                    |       |       | Other      |        | Activities -     |
|  | Account | Consortium     | Consortium     | Consortium     | Consortium     | Consortium                        | Other | Other | Enterprise |        | Internal Service |
|  | Number  | 911            | 912            | 913            | 914            | 915                               | 921   | 922   | Funds      | Totals | Funds            |
| OPERATING REVENUES                       |         |                |                |                |                |                                   |       |       |            |        |                  |
| Charges for Services                     | 3481    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 5,166,136.00     |
| Charges for Sales                        | 3482    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Premium Revenue                          | 3484    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Other Operating Revenues                 | 3489    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Operating Revenues                 |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 5,166,136.00     |
| OPERATING EXPENSES                       |         |                |                |                |                |                                   |       |       |            |        |                  |
| Salaries                                 | 100     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 330,782.00       |
| Employee Benefits                        | 200     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 84,046.00        |
| Purchased Services                       | 300     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 753,644.00       |
| Energy Services                          | 400     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Materials and Supplies                   | 500     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 520.00           |
| Capital Outlay                           | 600     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Other Expenses                           | 700     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 3,814,214.00     |
| Depreciation                             | 780     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Operating Expenses                 |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 4,983,206.00     |
| Operating Income (Loss)                  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 182,930.00       |
| NONOPERATING REVENUES (EXPENSES)         |         |                |                |                |                |                                   |       |       |            |        |                  |
| Interest Revenue                         | 3430    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | (36,155.00)      |
| Gifts, Grants and Bequests               | 3440    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Miscellaneous Local Sources              | 3495    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Loss Recoveries                          | 3740    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Gain on Disposition of Assets            | 3780    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Interest Expense                         | 720     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Miscellaneous Expense                    | 790     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Loss on Disposition of Assets            | 810     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Nonoperating Revenues (Expenses)   |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | (36,155.00)      |
| Income (Loss) Before Operating Transfers |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 146,775.00       |
| Transfers In                             | 3600    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 541,170.00       |
| Transfers Out                            | 9700    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| SPECIAL ITEMS                            |         |                |                |                |                |                                   |       |       |            |        |                  |
|  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| EXTRAORDINARY ITEMS                      |         |                |                |                |                |                                   |       |       |            |        |                  |
|  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Change In Net Assets                     |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 687,945.00       |
| Net Assets - July 1, 2008                | 2880    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 14,104,086.00    |
| Adjustment to Net Assets                 | 2896    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 0.00             |
| Net Assets - June 30, 2009               | 2780    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                              | 0.00  | 0.00  | 0.00       | 0.00   | 14,792,031.00    |

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

|  | Business-type Activities - Enterprise Funds |                   |                   |                   |                   |              | Governmental |                     |        |                             |
|--|---|-------------------|-------------------|-------------------|-------------------|--------------|--------------|---------------------|--------|-----------------------------|
|  | Self Insurance                              | Self Insurance    | Self Insurance    | Self Insurance    | Self Insurance    |              |              | Other               |        | Activities -                |
|  | Consortium<br>911                           | Consortium<br>912 | Consortium<br>913 | Consortium<br>914 | Consortium<br>915 | Other<br>921 | Other<br>922 | Enterprise<br>Funds | Totals | Internal Service<br>Funds   |
| CASH FLOWS FROM OPERATING ACTIVITIES   | 911   | 912               | 915               | 914               | 915               | 921          | 922          | Fullus              | Totais | Fullus                      |
| Receipts from customers and users  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Receipts from interfund services provided  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 5,166,136.00                |
| Payments to suppliers  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (716,568.00)                |
| Payments to employees  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (382,476.00)                |
| Payments for interfund services used   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (4,100,910.00)              |
| Other receipts (payments) Net cash provided (used) by operating activities                             | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         |              |                     | 0.00   | (33,818.00                  |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (55,818.00                  |
| Subsidies from operating grants  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Transfers from other funds   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         |                     | 0.00   | 541,170.00                  |
| Transfers to other funds   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (21,680.00)                 |
| Net cash provided (used) by noncapital financing activities  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 519,490.00                  |
| CASH FLOWS FROM CAPITAL AND RELATED  |   |                   |                   |                   |                   |              |              |                     |        |                             |
| FINANCING ACTIVITIES   |   |                   |                   |                   |                   |              |              | 1                   |        |                             |
| Proceeds from capital debt   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Capital contributions  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Proceeds from disposition of capital assets  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Acquisition and construction of capital assets   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Principal paid on capital debt<br>Interest paid on capital debt  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Net cash provided (used) by capital and related financing activities                                   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| CASH FLOWS FROM INVESTING ACTIVITIES   | 0.00  | 5.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Proceeds from sales and maturities of investments  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 11,239,929.00               |
| Interest and dividends received  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         |                     | 0.00   | (36,155.00)                 |
| Purchase of investments  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (11,879,021.00)             |
| Net cash provided (used) by investing activities   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (675,247.00)                |
| Net increase (decrease) in cash and cash equivalents   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (189,575.00)                |
| Cash and cash equivalents - July 1, 2008   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 199,575.00                  |
| Cash and cash equivalents - June 30, 2009  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 10,000.00                   |
| Reconciliation of operating income (loss) to net cash provided   |   |                   |                   |                   |                   | 1            |              |                     |        |                             |
| (used) by operating activities:  |   |                   |                   |                   |                   |              |              |                     |        |                             |
| Operating income (loss)  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 182,930.00                  |
| Adjustments to reconcile operating income (loss) to net cash   |   |                   |                   |                   |                   | 1            |              |                     |        |                             |
| provided (used) by operating activities:   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Depreciation/Amortization expense<br>Commodities used from USDA program                                | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Change in assets and liabilities:  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| (Increase) decrease in accounts receivable   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| (Increase) decrease in interest receivable   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         |                     | 0.00   | 0.00                        |
| (Increase) decrease in due from reinsurer  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| (Increase) decrease in deposits receivable   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| (Increase) decrease in due from other funds  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| (Increase) decrease in due from other agencies   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| (Increase) decrease in inventory   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| (Increase) decrease in prepaid items   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 25,354.00                   |
| Increase (decrease) in salaries and benefits payable<br>Increase (decrease) in payroll tax liabilities | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00 37,596.00              |
| Increase (decrease) in payroli tax habilities<br>Increase (decrease) in accounts payable               | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 37,396.00                   |
| Increase (decrease) in judgments payable   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Increase (decrease) in judgments payable   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Increase (decrease) in accrued interest payable  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Increase (decrease) in deposits payable  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Increase (decrease) in due to other funds  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 6,998.00                    |
| Increase (decrease) in due to other agencies   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Increase (decrease) in deferred revenue  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (286,696.00)                |
| Increase (decrease) in estimated unpaid claims   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Increase (decrease) in estimated liability for claims adjustment expense                               | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00 (216,748.00)           |
| Total adjustments<br>Net cash provided (used) by operating activities                                  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         |              |                     | 0.00   | (216,748.00)<br>(33.818.00) |
|  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | (33,818.00                  |
| Noncash investing, capital, and financing activities:<br>Borrowing under capital lease                 | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Contributions of capital assets  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Purchase of equipment on account   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
| Capital asset trade-ins  | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |
|  |   |                   |                   |                   |                   |              |              |                     |        |                             |
| Net Increase/(Decrease) in the fair value of investments   | 0.00  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00         | 0.00         | 0.00                | 0.00   | 0.00                        |

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

|  |         | Total       | Total           | Total       | Total  |
|--|---------|-------------|-----------------|-------------|--------|
|  |         | Investment  | Private-Purpose | Pension     | Agency |
|  | Account | Trust Funds | Trust Funds     | Trust Funds | Funds  |
|  | Number  | 84X         | 85X             | 87X         | 89X    |
| ASSETS   |         |             |                 |             |        |
| Cash and Cash Equivalents                                | 1110    | 0.00        | 0.00            | 0.00        | 0.00   |
| Investments  | 1160    | 0.00        | 0.00            | 0.00        | 0.00   |
| Accounts Receivable, Net                                 | 1130    | 0.00        | 0.00            | 0.00        | 0.00   |
| Interest Receivable                                      | 1170    | 0.00        | 0.00            | 0.00        | 0.00   |
| Due from Other Funds-Budgetary                           | 1141    | 0.00        | 0.00            | 0.00        | 0.00   |
| Inventory  | 1150    |             |                 |             | 0.00   |
| Due from Other Agencies                                  | 1220    | 0.00        | 0.00            | 0.00        | 0.00   |
| Total Assets   |         | 0.00        | 0.00            | 0.00        | 0.00   |
| LIABILITIES  |         |             |                 |             |        |
| Salaries, Benefits and Payroll Taxes Payable             | 2110    | 0.00        | 0.00            | 0.00        | 0.00   |
| Payroll Deductions and Withholdings                      | 2170    | 0.00        | 0.00            | 0.00        | 0.00   |
| Accounts Payable   | 2120    | 0.00        | 0.00            | 0.00        | 0.00   |
| Due to Other Agencies                                    | 2230    | 0.00        | 0.00            | 0.00        |        |
| Due to Other Funds-Budgetary                             | 2161    | 0.00        | 0.00            | 0.00        | 0.00   |
| Internal Accounts Payable                                | 2290    | 0.00        | 0.00            | 0.00        | 0.00   |
| Total Liabilities  |         | 0.00        | 0.00            | 0.00        | 0.00   |
| NET ASSETS   |         |             |                 |             |        |
| Assets Held in Trust for Pension Benefits                |         | 0.00        | 0.00            | 0.00        |        |
| Assets Held in Trust for Scholarships and Other Purposes |         | 0.00        | 0.00            | 0.00        |        |
| Total Net Assets   |         | 0.00        | 0.00            | 0.00        |        |

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

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

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

| J | une | 30, | 2009 |  |
|---|-----|-----|------|--|
|   |     |     |      |  |

|   | Account<br>Number | Major<br>Component Unit<br>Name | Major<br>Component Unit<br>Name | Total Nonmajor<br>Component<br>Units | Total<br>Component<br>Units  |
|---|-------------------|---------------------------------|---------------------------------|--------------------------------------|------------------------------|
| ASSETS<br>Cash and Cash Equivalents   | 1110              | 0.00                            | 0.00                            | 3,179,492.00                         | 3,179,492.00                 |
| Investments   | 1110              | 0.00                            | 0.00                            | 5,179,492.00<br>0.00                 | 5,179,492.00                 |
| Taxes Receivable, Net   | 1120              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Accounts Receivable, Net Interest Receivable                                | 1130<br>1170      | 0.00                            | 0.00                            | 194,654.00                           | 194,654.00                   |
| Due from Reinsurer  | 1170              | 0.00                            | 0.00 0.00                       | 0.00 0.00                            | 0.00                         |
| Deposits Receivable   | 1210              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Due from Other Agencies   | 1220              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Internal Balances Inventory   | 1150              | 0.00                            | 0.00 0.00                       | 0.00 12,000.00                       | 0.00 12,000.00               |
| Prepaid Items   | 1230              | 0.00                            | 0.00                            | 262,807.00                           | 262,807.00                   |
| Restricted Assets:  |                   |                                 |                                 |                                      |                              |
| Cash with Fiscal Agent  | 1114              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Deferred Charges:<br>Issuance Costs   |                   | 0.00                            | 0.00                            | 464,621.00                           | 464,621.00                   |
| Noncurrent assets:  |                   | 0.00                            | 0.00                            | 404,021.00                           | 404,021.00                   |
| Other Post-employment Benefits Obligation (asset)                           | 1410              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Capital Assets:   |                   |                                 |                                 |                                      |                              |
| Land<br>Land Improvements - Nondepreciable                                  | 1310<br>1315      | 0.00                            | 0.00 0.00                       | 1,207,945.00<br>13,490.00            | 1,207,945.00<br>13,490.00    |
| Construction in Progress  | 1313              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Improvements Other Than Buildings   | 1320              | 0.00                            | 0.00                            | 521,102.00                           | 521,102.00                   |
| Less Accumulated Depreciation   | 1329              | 0.00                            | 0.00                            | (207,031.00)                         | (207,031.00)                 |
| Buildings and Fixed Equipment   | 1330              | 0.00                            | 0.00                            | 13,801,692.00                        | 13,801,692.00                |
| Less Accumulated Depreciation   | 1339              | 0.00                            | 0.00                            | (1,698,234.00)                       | (1,698,234.00)               |
| Furniture, Fixtures and Equipment Less Accumulated Depreciation             | 1340<br>1349      | 0.00                            | 0.00 0.00                       | 2,335,287.00<br>(671,936.00)         | 2,335,287.00<br>(671,936.00) |
| Motor Vehicles  | 1349              | 0.00                            | 0.00                            | 105,290.00                           | 105,290.00                   |
| Less Accumulated Depreciation   | 1359              | 0.00                            | 0.00                            | (32,277.00)                          | (32,277.00)                  |
| Property Under Capital Leases   | 1370              | 0.00                            | 0.00                            | 449,630.00                           | 449,630.00                   |
| Less Accumulated Depreciation   | 1379              | 0.00                            | 0.00                            | (166,262.00)                         | (166,262.00)                 |
| Audio Visual Materials<br>Less Accumulated Depreciation                     | 1381<br>1388      | 0.00                            | 0.00 0.00                       | 28,153.00<br>(7,675.00)              | 28,153.00<br>(7,675.00)      |
| Computer Software   | 1388              | 0.00                            | 0.00                            | 97,123.00                            | 97,123.00                    |
| Less Accumulated Amortization   | 1389              | 0.00                            | 0.00                            | (86,147.00)                          | (86,147.00)                  |
| Total Capital Assets net of Accum. Dep'n                                    |                   | 0.00                            | 0.00                            | 15,690,150.00                        | 15,690,150.00                |
| Total Assets  |                   | 0.00                            | 0.00                            | 19,803,724.00                        | 19,803,724.00                |
| LIABILITIES AND NET ASSETS<br>LIABILITIES                                   | 2110              | 0.00                            | 0.00                            | 542 (22.00)                          | 542 (22.00)                  |
| Salaries and Wages Payable<br>Payroll Deductions and Withholdings           | 2110<br>2170      | 0.00                            | 0.00 0.00                       | 543,632.00<br>35,898.00              | 543,632.00<br>35,898.00      |
| Accounts Payable  | 2120              | 0.00                            | 0.00                            | 509,373.00                           | 509,373.00                   |
| Judgments Payable   | 2130              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Construction Contracts Payable  | 2140              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Construction Contracts Retainage Payable                                    | 2150<br>2240      | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Due to Fiscal Agent<br>Accrued Interest Payable                             | 2240              | 0.00                            | 0.00                            | 0.00                                 | 0.00 0.00                    |
| Deposits Payable  | 2220              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Due to Other Agencies   | 2230              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Sales Tax Payable   | 2260              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Deferred Revenue  | 2410<br>2271      | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Estimated Unpaid Claims<br>Estimated Liability for Claims Adjustment        | 2271              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Estimated Liability for Arbitrage Rebate                                    | 2280              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Noncurrent Liabilities:<br>Portion Due Within One Year:                     |                   |                                 |                                 |                                      |                              |
| Section 1011.13, F.S., Notes Payable  | 2250              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Notes Payable   | 2310              | 0.00                            | 0.00                            | 3,512,747.00                         | 3,512,747.00                 |
| Obligations Under Capital Leases<br>Bonds Payable                           | 2315<br>2320      | 0.00                            | 0.00 0.00                       | 6,006,700.00<br>96,784.00            | 6,006,700.00<br>96,784.00    |
| Liability for Compensated Absences  | 2320              | 0.00                            | 0.00                            | 55,960.00                            | 55,960.00                    |
| Certificates of Participation Payable                                       | 2340              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Estimated Liability for Long-Term Claims                                    | 2350              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Other Post-employment Benefits Obligation<br>Estimated PECO Advance Payable | 2360<br>2370      | 0.00                            | 0.00                            | 0.00 0.00                            | 0.00                         |
| Estimated PECO Advance Payable<br>Estimated Liability for Arbitrage Rebate  | 2370              | 0.00                            | 0.00 0.00                       | 0.00                                 | 0.00 0.00                    |
| Portion Due After One Year:   | 2200              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Notes Payable   | 2310              | 0.00                            | 0.00                            | 2,786,119.00                         | 2,786,119.00                 |
| Obligations Under Capital Leases  | 2315              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Bonds Payable<br>Liability for Compensated Absences                         | 2320<br>2330      | 0.00                            | 0.00                            | 0.00<br>63,836.00                    | 0.00 63,836.00               |
| Certificates of Participation Payable                                       | 2330              | 0.00                            | 0.00                            | 63,836.00                            | 0.00                         |
| Estimated Liability for Long-Term Claims                                    | 2350              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Other Post-employment Benefits Obligation                                   | 2360              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Estimated PECO Advance Payable  | 2370              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
| Estimated Liability for Arbitrage Rebate Total Liabilities                  | 2280              | 0.00                            | 0.00                            | 0.00 13,611,049.00                   | 0.00 13,611,049.00           |
| NET ASSETS  | + +               | 0.00                            | 0.00                            | 13,011,047.00                        | 13,011,047.00                |
| Invested in Capital Assets, Net of Related Debt                             |                   | 0.00                            | 0.00                            | 2,022,706.00                         | 2,022,706.00                 |
| Restricted For:   |                   |                                 |                                 |                                      |                              |
| Categorical Carryover Programs  | 2710              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
|   |                   |                                 | 0.00                            | 0.00                                 | 0.00                         |
| Debt Service<br>Capital Projects  | 2750              | 0.00                            |                                 |                                      | 0.00                         |
| Capital Projects  | 2750              | 0.00                            | 0.00                            | 0.00                                 | 0.00                         |
|   | 2750              |                                 |                                 |                                      | 0.00<br>0.00<br>4,169,969.00 |
| Capital Projects Other Purposes   | 2750              | 0.00<br>0.00                    | 0.00<br>0.00                    | 0.00<br>0.00                         | 0.00                         |

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

#### **Major Component Unit Name**

| For the Fiscal Year Ended June 30, 2 | 2009 |
|--------------------------------------|------|
|--------------------------------------|------|

| For the Fiscal Year Ended June 30, 2009         |                   |          |                         |  |  | <b>Revenue and Changes</b>   |
|---|-------------------|----------|-------------------------|--|--|------------------------------|
|   |                   |          |                         | Program Revenues                         |  | in Net Assets                |
| FUNCTIONS                                       | Account<br>Number | Expenses | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Component Unit<br>Activities |
| Component Unit Activities:                      |                   | -        |                         |  |  |                              |
| Instruction                                     | 5000              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Pupil Personnel Services                        | 6100              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instructional Media Services                    | 6200              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instruction and Curriculum Development Services | 6300              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instructional Staff Training Services           | 6400              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instruction Related Technology                  | 6500              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| School Board                                    | 7100              | 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                         |
| Pupil Transportation Services                   | 7800              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Operation of Plant                              | 7900              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Maintenance of Plant                            | 8100              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Administrative Technology Services              | 8200              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Community Services                              | 9100              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Interest on Long-term Debt                      | 9200              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Unallocated Depreciation/Amortization Expense*  |                   | 0.00     |                         |  |  | 0.00                         |
| Total Component Unit Activities                 |                   | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |

#### **General Revenues:**

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

| 0.00 |
|------|
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
|      |

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

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

#### **Major Component Unit Name**

| For the Fiscal Year Ended June 30, 20 | 09 |
|---------------------------------------|----|
|---------------------------------------|----|

| For the Fiscal Year Ended June 30, 2009         |                   |          |                         |  |  | <b>Revenue and Changes</b>   |
|---|-------------------|----------|-------------------------|--|--|------------------------------|
|   |                   |          |                         | Program Revenues                         |  | in Net Assets                |
| FUNCTIONS                                       | Account<br>Number | Expenses | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Component Unit<br>Activities |
| Component Unit Activities:                      |                   | -        |                         |  |  |                              |
| Instruction                                     | 5000              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Pupil Personnel Services                        | 6100              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instructional Media Services                    | 6200              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instruction and Curriculum Development Services | 6300              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instructional Staff Training Services           | 6400              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Instruction Related Technology                  | 6500              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| School Board                                    | 7100              | 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                         |
| Pupil Transportation Services                   | 7800              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Operation of Plant                              | 7900              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Maintenance of Plant                            | 8100              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Administrative Technology Services              | 8200              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Community Services                              | 9100              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Interest on Long-term Debt                      | 9200              | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |
| Unallocated Depreciation/Amortization Expense*  |                   | 0.00     |                         |  |  | 0.00                         |
| Total Component Unit Activities                 |                   | 0.00     | 0.00                    | 0.00                                     | 0.00                                   | 0.00                         |

#### **General Revenues:**

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

| 0.00 |
|------|
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
|      |

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

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

| For the Fiscal Year Ended June 30, 2009         |         |               |             |                  |               | <b>Revenue and Changes</b> |
|---|---------|---------------|-------------|------------------|---------------|----------------------------|
|   |         |               |             | Program Revenues |               | in Net Assets              |
|   |         |               |             | Operating        | Capital       |                            |
|   | Account |               | Charges for | Grants and       | Grants and    | <b>Component Units</b>     |
| FUNCTIONS                                       | Number  | Expenses      | Services    | Contributions    | Contributions | Activities                 |
| Component Unit Activities:                      |         |               |             |                  |               |                            |
| Instruction                                     | 5000    | 17,997,019.00 | 7,010.00    | 0.00             | 0.00          | (17,990,009.00)            |
| Pupil Personnel Services                        | 6100    | 136,625.00    | 0.00        | 0.00             | 0.00          | (136,625.00)               |
| Instructional Media Services                    | 6200    | 197,958.00    | 0.00        | 0.00             | 0.00          | (197,958.00)               |
| Instruction and Curriculum Development Services | 6300    | 105,746.00    | 0.00        | 0.00             | 0.00          | (105,746.00)               |
| Instructional Staff Training Services           | 6400    | 21,331.00     | 0.00        | 0.00             | 0.00          | (21,331.00)                |
| Instruction Related Technology                  | 6500    | 0.00          | 0.00        | 0.00             | 0.00          | 0.00                       |
| School Board                                    | 7100    | 199,256.00    | 0.00        | 0.00             | 0.00          | (199,256.00)               |
| General Administration                          | 7200    | 923,484.00    | 0.00        | 0.00             | 0.00          | (923,484.00)               |
| School Administration                           | 7300    | 1,895,294.00  | 0.00        | 0.00             | 0.00          | (1,895,294.00)             |
| Facilities Acquisition and Construction         | 7400    | 1,389,812.00  | 0.00        | 0.00             | 0.00          | (1,389,812.00)             |
| Fiscal Services                                 | 7500    | 369,378.00    | 0.00        | 0.00             | 0.00          | (369,378.00)               |
| Food Services                                   | 7600    | 17,488.00     | 0.00        | 0.00             | 0.00          | (17,488.00)                |
| Central Services                                | 7700    | 86,151.00     | 0.00        | 0.00             | 0.00          | (86,151.00)                |
| Pupil Transportation Services                   | 7800    | 398,301.00    | 0.00        | 0.00             | 0.00          | (398,301.00)               |
| Operation of Plant                              | 7900    | 1,286,885.00  | 21,046.00   | 254,911.00       | 0.00          | (1,010,928.00)             |
| Maintenance of Plant                            | 8100    | 540,174.00    | 0.00        | 0.00             | 0.00          | (540,174.00)               |
| Administrative Technology Services              | 8200    | 0.00          | 0.00        | 0.00             | 0.00          | 0.00                       |
| Community Services                              | 9100    | 36,735.00     | 56,436.00   | 10,683.00        | 0.00          | 30,384.00                  |
| Interest on Long-term Debt                      | 9200    | 203,159.00    | 0.00        | 0.00             | 0.00          | (203,159.00)               |
| Unallocated Depreciation/Amortization Expense*  |         | 234,518.00    |             |                  |               | (234,518.00)               |
| Total Component Unit Activities                 |         | 26,039,314.00 | 84,492.00   | 265,594.00       | 0.00          | (25,689,228.00)            |

#### **General Revenues:**

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

| 0.0          | 00 |
|--------------|----|
| 0.0          | 00 |
| 0.0          | 00 |
| 0.0          | 00 |
| 0.0          | 00 |
| 4,561,591.   | 00 |
| 22,992.      | 00 |
| 22,715,253.  | 00 |
| 0.           | 00 |
| 0.           | 00 |
| 27,299,836.0 | 00 |
| 1,610,608.0  | 00 |
| 4,582,067.   | 00 |
| 6,192,675.0  | 00 |
|              |    |

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

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2009

| or the Fiscal Year Ended June 30, 2009          |                   |               |                         |  |  | Revenue and Changes                    |  |
|---|-------------------|---------------|-------------------------|--|--|--|--|
|   |                   |               | Program Revenues        |  |  | in Net Assets                          |  |
| FUNCTIONS                                       | Account<br>Number | Expenses      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Total<br>Component Units<br>Activities |  |
| Component Unit Activities:                      |                   | _             |                         |  |  |  |  |
| Instruction                                     | 5000              | 17,997,019.00 | 7,010.00                | 0.00                                     | 0.00                                   | (17,990,009.00)                        |  |
| Pupil Personnel Services                        | 6100              | 136,625.00    | 0.00                    | 0.00                                     | 0.00                                   | (136,625.00)                           |  |
| Instructional Media Services                    | 6200              | 197,958.00    | 0.00                    | 0.00                                     | 0.00                                   | (197,958.00)                           |  |
| Instruction and Curriculum Development Services | 6300              | 105,746.00    | 0.00                    | 0.00                                     | 0.00                                   | (105,746.00)                           |  |
| Instructional Staff Training Services           | 6400              | 21,331.00     | 0.00                    | 0.00                                     | 0.00                                   | (21,331.00                             |  |
| Instruction Related Technology                  | 6500              | 0.00          | 0.00                    | 0.00                                     | 0.00                                   | 0.00                                   |  |
| School Board                                    | 7100              | 199,256.00    | 0.00                    | 0.00                                     | 0.00                                   | (199,256.00)                           |  |
| General Administration                          | 7200              | 923,484.00    | 0.00                    | 0.00                                     | 0.00                                   | (923,484.00)                           |  |
| School Administration                           | 7300              | 1,895,294.00  | 0.00                    | 0.00                                     | 0.00                                   | (1,895,294.00)                         |  |
| Facilities Acquisition and Construction         | 7400              | 1,389,812.00  | 0.00                    | 0.00                                     | 0.00                                   | (1,389,812.00                          |  |
| Fiscal Services                                 | 7500              | 369,378.00    | 0.00                    | 0.00                                     | 0.00                                   | (369,378.00                            |  |
| Food Services                                   | 7600              | 17,488.00     | 0.00                    | 0.00                                     | 0.00                                   | (17,488.00                             |  |
| Central Services                                | 7700              | 86,151.00     | 0.00                    | 0.00                                     | 0.00                                   | (86,151.00                             |  |
| Pupil Transportation Services                   | 7800              | 398,301.00    | 0.00                    | 0.00                                     | 0.00                                   | (398,301.00                            |  |
| Operation of Plant                              | 7900              | 1,286,885.00  | 21,046.00               | 254,911.00                               | 0.00                                   | (1,010,928.00                          |  |
| Maintenance of Plant                            | 8100              | 540,174.00    | 0.00                    | 0.00                                     | 0.00                                   | (540,174.00)                           |  |
| Administrative Technology Services              | 8200              | 0.00          | 0.00                    | 0.00                                     | 0.00                                   | 0.00                                   |  |
| Community Services                              | 9100              | 36,735.00     | 56,436.00               | 10,683.00                                | 0.00                                   | 30,384.00                              |  |
| Interest on Long-term Debt                      | 9200              | 203,159.00    | 0.00                    | 0.00                                     | 0.00                                   | (203,159.00                            |  |
| Unallocated Depreciation/Amortization Expense*  |                   | 234,518.00    |                         |  |  | (234,518.00                            |  |
| Total Component Unit Activities                 |                   | 26,039,314.00 | 84,492.00               | 265,594.00                               | 0.00                                   | (25,689,228.00)                        |  |

#### **General Revenues:**

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

| 0.00          |
|---------------|
| 0.00          |
| 0.00          |
| 0.00          |
| 0.00          |
| 4,561,591.00  |
| 22,992.00     |
| 22,715,253.00 |
| 0.00          |
| 0.00          |
| 27,299,836.00 |
| 1,610,608.00  |
| 4,582,067.00  |
| 6,192,675.00  |

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

# 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Reporting Entity

The School Board of Sarasota County, Florida (District) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The Sarasota County School District is considered part of the Florida system of public education. The governing body of the school district is the Sarasota County District School Board that is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the School Board. Geographic boundaries of the District correspond with those of Sarasota County.

Criteria for determining if other entities are potential component units which should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the District School Board is financially accountable and other organizations for which the nature and significance of their relationship with the School Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of these criteria, the following component unit(s) are included within the District School Board's reporting entity:

- <u>Blended Component Unit</u> The Financing Corporation of the School Board of Sarasota County, Inc. (corporation) was founded to facilitate financing for the acquisition of facilities and equipment as further discussed in Note 7. Due to the substantive economic relationship between the Sarasota County District School Board and the Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Corporation are not published.
- Discretely Presented Component Units The component unit(s) columns in the basic financial statements include the financial data of the District's other component units. For financial reporting purposes, nine charter schools are included in the financial statements of the District as discretely presented component units. These schools operate under a charter approved by their sponsor, the Board, and are considered to be component units of the District since they are fiscally dependent on the District to levy taxes for them. The component units are as follows:

Island Village Montessori North, Inc., Island Village Montessori Charter School, Inc., Island Village Middle School, Inc., Sarasota Suncoast Academy, Student Leadership Academy of Venice, Sarasota Military Academy, Inc., Sarasota School of Arts and Sciences, Inc., Suncoast School for Innovative Studies, Inc., and Imagine School of North Port (charter schools) are separate not-for-profit corporations organized

pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and section 1002.33, Florida Statutes. The Board is responsible for the prudent use of the public funds received for providing an appropriate educational program for its targeted enrollment. Audits of the Charter Schools for the fiscal year ended June 30, 2009 were conducted by independent certified public accountants and are filed at the District's administrative office at 1960 Landings Boulevard, Sarasota, FL 34231.

# Basis of Presentation

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

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expenses are allocated to functions/programs of the primary government. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the governmentwide financial statements. Interfund transactions, consisting of transactions involving the internal service funds, were eliminated by allocating the change in net assets of internal service funds in direct proportion as they were charged as expenses to the various function.

<u>Fund Financial Statements</u> - Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements. The District reports the following major governmental funds:

- <u>General Fund</u> to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- <u>Debt Service</u> Other Debt Service Fund to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs on the long-term certificates of participation.
- <u>Capital Projects Local Capital Improvement Tax Fund</u> to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.
- <u>Capital Projects Other Capital Projects</u> to account for the financial resources such as Sales Tax Proceeds, Impact Fees, Certificates of Participation, etc.

Additionally the District reports the following fund types:

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

## Basis of Accounting

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

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

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within

60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made.

Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources, as they are needed.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

## Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by the Federal Depository Insurance Corporation (FDIC) and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows considers cash as those accounts used as demand deposit accounts.

Investments consist of amounts placed with the State Board of Administration for participation in the Local Government Surplus Funds Trust Fund investment pool created by Section 218.405 and 218.417, Florida Statutes, and those made locally. On December 4, 2007, the State Board of Administration restructured the Local Government Surplus Funds Trust Fund to also establish the Fund B Surplus Funds Trust Fund.

The District's investments in the Local Government Surplus Funds Trust Fund, a Securities and Exchange Commission Rule 2a-7 like external investment pool, are reported at fair value which is amortized cost.

The District's investments in the Fund B Surplus Funds Trust Fund are accounted for as a fluctuating net asset value pool, with a fair value factor of 0.51370946 at June 30, 2009. the Fund B is not subject to participant withdrawal requests. Distribution from Fund B, as determined by the State Board of Administration, are effected by transferring eligible cash

or securities to the Local Government Surplus Funds Trust Fund, consistent with the pro rata allocation or pool shareholders of record at the creation of Fund B. One hundred percent of such distributions from Fund B are available as a liquid balance within the Local Government Surplus Funds Trust Fund.

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

## Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on a weighted average basis, except that United States Department of Agriculture surplus commodities are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures at the time individual inventory items are requisitioned for consumption, except for transportation parts. Transportation parts inventory balance is offset on the balance sheet by a fund balance reserve account, which indicates that it does not

constitute "available expendable resources" even though it is a component of the current assets.

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

## > Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at historical cost in the government-wide statement of net assets but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

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

| Description                       | Estimated Lives |
|-----------------------------------|-----------------|
| Improvements Other than Buildings | 5 – 40 years    |
| Buildings and Fixed Equipment     | 10 – 50 years   |
| Furniture, Fixtures and Equipment | 3 – 15 years    |
| Motor Vehicles                    | 5 – 10 years    |

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

## Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and those employees for whom it is probable that they will become eligible to receive termination benefits in the future. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and state laws.

The entire compensated absence liability is reported on the governmentwide financial statements. For governmental fund financial statements, the amount of accumulated vacation and sick leave of employees has been recorded as accrued salaries and benefits to the extent that the amounts are expected to be paid. The balance of the liability is not recorded. The liability at year-end includes salary related payments such as Social Security, Medicare and Florida Retirement System contributions.

## Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net assets. Bond and certificates of participation premiums and discounts, differences between the reacquisition price and net carrying amount of the old debt, and issuance costs, are deferred and amortized over the life of the bonds and certificates of participation using the effective interest method. Bonds and certificates of participation payable are reported net of the applicable premium or discount and differences between the reacquisition price and the net carrying amount of the old debt.

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

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

## > State Revenue Sources

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

adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. The Department generally requires that categorical educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is reserved in the governmental funds financial statements for the unencumbered balance of categorical educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District also received an allocation under the lottery–funded Public School Capital Outlay Program (commonly called the Classrooms First Program). The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department. Accordingly, the District recognizes the allocation of Public Educational Capital Outlay (and the Classrooms First Programs funds) as deferred revenue until such time an encumbrance authorization is received.

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

## District Property Taxes

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

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

The School Board adopted the 2008 tax levy on September 16, 2008. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures

result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Sarasota County Tax Collector at fiscal year-end but

not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued and no delinquent tax revenue deferral is recorded.

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

## Federal Revenue Sources

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

## 2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

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

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- Appropriations are controlled at the function level within fund (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued.

# 2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY (continued)

- Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.
- The reported budgetary data consists of the original budget as well as the final appropriated budget after amendments approved by the board.

# 3. INVESTMENTS

As of June 30, 2009, the District had the following investments and maturities:

| Investment  | Maturities                       | <br>Fair Value    |
|---|----------------------------------|-------------------|
| Local Governmental Surplus Funds<br>Trust Funds - Investment Pool A(SBA)                | 46 Day Average <sup>(1)</sup>    | \$<br>192,168,230 |
| Local Governmental Surplus Funds<br>Trust Funds - Investment Pool B(SBA) <sup>(1)</sup> | 6.87 Year Average <sup>(1)</sup> | 3,941,895         |
| Wells Fargo - Treasury Money Market Fund  | 55 Day Average                   | 690,491           |
| Wells Fargo - Government Money Market Fund  | 38 Day Average                   | 9,261,239         |
| US Treasury Obligations - FNMA Discount Note <sup>(2)</sup>                             | 11/16/2009                       | <br>839,436       |
| Total Investments - Primary Government  |                                  | \$<br>206,901,291 |

Note: (1) The average maturity for the SBA was found at www.sbafla.com

(2)This investment is held under a paying agent agreement in connection with the Qualified Zone Academy Bonds financing arrangement. (See Note 10)

Interest Rate Risk

- Section 218.415(17), Florida Statutes, limits investments maturities to provide sufficient liquidity to pay obligations as they come due. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates, but the policy does state that securities should be invested to provide sufficient liquidity to pay obligations as they come due.
- The maturity of the State Board of Administration Local Government Investment Pool is based on the weighted average of days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM

# 3. INVESTMENTS (continued)

measures the sensitivity of the portfolio to interest rate changes. The maturity of the State Board of Administration Fund B Surplus Funds Trust Fund is based on the weighted average life (WAL). A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. WAL is based on legal final maturity dates as of June 30, 2009.

Credit Risk

- Section 218.415(17), Florida Statutes, limits investments in money market funds to Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and investments in interest-bearing time deposits to qualified public depositories, as defined in Section 280.02, Florida Statutes.
- > The District's investment policy authorizes the following investments:
  - Savings accounts.
  - Certificates of deposits.
  - Time deposits.
  - Securities of the United States Government including obligations of the United States Treasury.
  - Investment pools managed and directed by an approved agency of the state.
- As of June 30, 2009, the District's investments in the State Board of Administration Investment Pool B are unrated.
- The District's investment in the State Board of Administration Investment Pool A are rated AAAm by Standard and Poor's.
- The District's investment in the Wells Fargo Advantage 100% Treasury Money Market fund are rated Aaa by Moody's Investor Services and AAAm-G by Standard & Poor's. Investments in the Wells Fargo Advantage Government Money Market fund are rated AAAm by Standard & Poor's and Aaa by Moody's Investor Services.

# 3. INVESTMENTS (continued)

The District's investment in US Treasury Obligations is authorized under a forward delivery agreement with the Qualified Zone Academy Bonds paying agent. The forward delivery agreement authorizes the investment of the sinking fund amounts in certain eligible securities, including, without limitation, the Federal National Mortgage Association (FNMA) and Federal Home Loan Mortgage Corporation (FHLMC). The eligible securities must have a maturity date that is on or before November 16, 2021.

Custodial Credit Risk

Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in a book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any

other State or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. The District's \$

investment in the Treasury and Government Money Market Fund, 100 percent comprised of U.S. Treasury Bills and Notes, are held by the safekeeping agent, in the name of the District.

Concentration of Credit Risk

- Section 218.415(17), Florida Statutes, authorizes the District to invest in the Local Government Surplus Funds Trust Fund, any intergovernmental investment pool, the money market funds registered with the Securities and Exchange Commission, interest-bearing time deposits or saving accounts, and direct obligations of the U.S. Treasury.
- Investments at June 30, 2009 are comprised of 73 percent in the State Board of Administration investment pool A. The weighted average maturity of the portfolio may not exceed 90 days.

## 4. **RECEIVABLES**

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

# 5. CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below.

| GOVERNMENTAL ACTIVITIES                     | Balance<br>7/1/2008 | Additions      | Deletions       | Balance<br>6/30/2009 |
|---|---------------------|----------------|-----------------|----------------------|
| Capital Assets Not Being Depreciated:       |                     |                |                 |                      |
| Land  | \$ 27,756,311       | \$ 749,065     | \$ 752          | \$ 28,504,624        |
| Land Improvements                           | 42,012,322          | 7,465,579      | ¢ 732<br>25,044 | 49,452,857           |
| Construction in Progress                    | 115,894,794         | 77,710,563     | 63,750,929      | 129,854,428          |
|   | 110,004,704         | 11,110,000     | 00,700,020      | 120,004,420          |
| Total Capital Assets Not Being Depreciated  | 185,663,427         | 85,925,207     | 63,776,725      | 207,811,909          |
| Capital Assets Being Depreciated:           |                     |                |                 |                      |
| Improvements Other Than Buildings           | 39,657,014          | 3,275,107      | 1,503,386       | 41,428,735           |
| Buildings and Fixed Equipment               | 622,494,407         | 53,709,882     | 14,699,203      | 661,505,086          |
| Building Improvements                       | -                   | 4,661,964      | -               | 4,661,964            |
| Furniture, Fixtures, and Equipment          | 70,744,091          | 5,131,723      | 4,552,248       | 71,323,566           |
| Motor Vehicles                              | 24,151,441          | 3,496,739      | 450,766         | 27,197,414           |
| Property Under Capital Lease                | 832,737             | 10,562,139     | 832,737         | 10,562,139           |
| Audio-Visual Materials                      | 118,530             | -              | 118,530         | -                    |
| Computer Software                           | 7,532,758           | 250,600        | 5,064,546       | 2,718,812            |
| Total Capital Assets Being Depreciated      | 765,530,978         | 81,088,154     | 27,221,416      | 819,397,716          |
| Less Accumulated Depreciation for:          |                     |                |                 |                      |
| Improvements Other Than Buildings           | (21,204,473)        | (1,617,781)    | 1,370,194       | (21,452,060)         |
| Buildings and Fixed Equipment               | (163,285,594)       | (14,168,729)   | 10,100,155      | (167,354,168)        |
| Furniture, Fixtures, and Equipment          | (42,212,284)        | (9,608,496)    | 4,330,988       | (47,489,792)         |
| Motor Vehicles                              | (16,299,862)        | (2,295,716)    | 450,416         | (18,145,162)         |
| Property Under Capital Lease                | (594,817)           | (548,367)      | 594,817         | (548,367)            |
| Audio-Visual Materials                      | (103,914)           |                | 103,914         | -                    |
| Computer Software                           | (5,043,660)         | (37,590)       | 2,993,810       | (2,087,440)          |
| Total Accumulated Depreciation              | (248,744,604)       | (28,276,679)   | 19,944,294      | (257,076,989)        |
| Total Capital Assets Being Depreciated, Net | 516,786,374         | 52,811,475     | 7,277,122       | 562,320,727          |
| Governmental Activities Capital Assets, Net | \$ 702,449,801      | \$ 138,736,682 | \$ 71,053,847   | \$ 770,132,636       |

The class of property under capital leases is presented in Note 6.

# 5. CHANGES IN CAPITAL ASSETS (continued)

Depreciation expense was charged to functions as follows:

| Function   |    | Amount     |
|--|----|------------|
| GOVERNMENTAL ACTIVITIES                              |    |            |
|  | ۴  |            |
| Instruction  | \$ | 23,960,254 |
| Pupil Personnel Services                             |    | 31,176     |
| Instructional Media                                  |    | 67,983     |
| Instruction and Cirriculum                           |    | 69,447     |
| Instructional Staff Training                         |    | 18,470     |
| Board of Education                                   |    | 12,248     |
| General Administration                               |    | 299,228    |
| School Administration                                |    | 15,182     |
| Facilities Acquisition                               |    | 397,257    |
| Fiscal Services                                      |    | 11,072     |
| Food Services  |    | 47,561     |
| Central Services                                     |    | 404,818    |
| Pupil Transportation                                 |    | 2,363,785  |
| Operation of Plant                                   |    | 51,372     |
| Maintenance of Plant                                 |    | 497,375    |
| Administrative Technology Services                   |    | 3,590      |
| Community Services                                   |    | 25,861     |
| Total Depreciation Expense - Governmental Activities | \$ | 28,276,679 |

# 6. OBLIGATIONS UNDER CAPITAL LEASES

The class and amounts of property being acquired under capital leases are as follows:

|                      | Asset Balance           |
|----------------------|-------------------------|
| Copiers<br>Computers | \$ 945,428<br>9,616,711 |
|                      | \$10,562,139            |

# 6. OBLIGATIONS UNDER CAPITAL LEASES (continued)

Future minimum capital lease obligations and the present value of the minimum lease payments as of June 30 are as follows:

| Fiscal Year Ending June 30        | Total         |
|-----------------------------------|---------------|
| 2010                              | 2,221,897     |
| 2011                              | 2,221,897     |
| 2012                              | 2,221,897     |
| 2013                              | 2,221,897     |
| 2014                              | 1,880,312     |
| 2015                              | 71,826        |
| Total minimum lease payments      | 10,839,726    |
| Less interest                     | (683,221)     |
| Present value of minimum payments | \$ 10,156,505 |

The imputed interest rates range from 2.616 to 3.0 percent.

# 7. CERTIFICATES OF PARTICIPATION PAYABLE

The District entered into a financing arrangement on June 1, 2003, which arrangement was characterized as a lease-purchase agreement, with the Financing Corporation for the School Board of Sarasota County, Florida (the Corporation), whereby the District secured refinancing of various educational facilities in the total amount of \$59,865,000. The refinancing was accomplished through the issuance of Refunding Certificates of Participation, Series 2003, to be repaid from the proceeds of rents paid by the District.

The District also entered into a financing arrangement on September 15, 2004. This arrangement was characterized as a lease-purchase agreement, with the Corporation whereby the District secured financing of various educational facilities in the amount of \$50,000,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2004, to be repaid from the proceeds of rents paid by the District.

The District also entered into a financing arrangement on March 17, 2009. This arrangement was characterized as a lease-purchase agreement, with the Corporation whereby the District secured financing of various educational facilities in the amount of \$75,625,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2009, to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given a ground lease on District property to the Corporation with a rental fee of \$10 per year. The 2003, 2004 and 2009 leases have an original term extending to the date that the

# 7. CERTIFICATES OF PARTICIPATION PAYABLE (continued)

Certificates of Participation are paid, or prior to July 1, 2024. If the District fails to provide for the rent payment through to term, the District may be required to surrender the sites and financed improvements to the Corporation.

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

## Series 2003 Certificates of Participation

Booker Middle School Laurel Middle School Purchasing and Transportation Complex North County School Bus Depot North Port Toledo Blade Elementary School Pine View School Sarasota Middle School Venice High Media Center Oak Park School

## Series 2004 Certificates of Participation

Phillippi Elementary School Venice Elementary School Wilkinson Elementary School

#### Series 2009 Certificates of Participation

Atwater Elementary School Sarasota County Technical Institute Replacement – Phases IA & II

# 7. CERTIFICATES OF PARTICIPATION PAYABLE (continued)

The lease payments are payable by the District semiannually, on June 15 and December 15, with interest rates ranging from 3.00 to 5.375 percent. The following is a schedule by years of future minimum lease payments as of June 30:

| Fiscal Year Ending June 30:                                      | Series 2003  | Series 2004   | Series 2004   | Total          |
|--|--------------|---------------|---------------|----------------|
| Fiscal fear Ending Julie 30.                                     | Lease        | Lease         | <u>Lease</u>  | <u>Total</u>   |
| 2010   | 9,566,112    | 6,082,349     | 7,272,469     | 22,920,930     |
| 2011   | -            | 6,081,355     | 7,272,219     | 13,353,574     |
| 2012   | -            | 6,085,425     | 7,275,819     | 13,361,244     |
| 2013   | -            | 6,081,750     | 7,275,619     | 13,357,369     |
| 2014   | -            | 6,082,550     | 7,272,869     | 13,355,419     |
| 2015-2019  | -            | 6,084,750     | 36,364,119    | 42,448,869     |
| 2020-2024  | -            | -             | 36,372,487    | 36,372,487     |
| Total Minimum Lease Payments                                     | 9,566,112    | 36,498,179    | 109,105,601   | 155,169,892    |
| Add: Unamortized Premium on Debt<br>Less: Difference between the | 167,083      | 684,839       | 111,863       | 963,785        |
| Reacquisition Price and Net<br>Carrying Amount of Old Debt       | (75,153)     | -             | -             | (75,153)       |
| Less Interest  | (301,113)    | (4,703,179)   | (33,480,600)  | (38,484,892)   |
| Total Certificates of Participation                              | \$ 9,356,929 | \$ 32,479,839 | \$ 75,736,864 | \$ 117,573,632 |

# 8. BONDS PAYABLE

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

| Dand Turc                            | Amount<br>Outstanding | Interest<br>Rates<br>(Percent) | Annual<br>Maturity To |
|--------------------------------------|-----------------------|--------------------------------|-----------------------|
| Bond Type                            | Outstanding           | (Percent)                      | Maturity 10           |
| Stae School Bonds:                   |                       |                                |                       |
| Series 1999-A                        | 1,960,000             | 4.375-4.750                    | 2019                  |
| Series 2000-A                        | 155,000               | 5.25                           | 2010                  |
| Series 2003-A                        | 775,000               | 3.00-4.25                      | 2023                  |
| Series 2004-A                        | 990,000               | 3.35-4.625                     | 2024                  |
| Series 2005-B                        | 7,335,000             | 5.00                           | 2020                  |
| Series 2006-A                        | 1,365,000             | 4.00-4.625                     | 2026                  |
| Series 2008-A                        | 1,135,000             | 3.25-5.00                      | 2028                  |
| District Revenue Bonds:              |                       |                                |                       |
| Race Tract Revenue, Series 2003      | 1,490,000             | 3.10-3.60                      | 2013                  |
| Qualified Academy Zone Bonds         | 1,299,696             |                                |                       |
| Subtotal                             | 16,504,696            |                                |                       |
|                                      |                       |                                |                       |
| Add: Unamortized Premium on Debt     | 621,004               |                                |                       |
| Less: Difference between the         | ,                     |                                |                       |
| Reacquisition Price and Net Carrying |                       |                                |                       |
| Amount of Old Debt                   | (358,491)             |                                |                       |
|                                      |                       |                                |                       |
| Total Bonds Payable                  | \$ 16,767,209         |                                |                       |

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

#### > State School Bonds

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

#### District Revenue Bonds

Race Track Revenue Refunding Bonds - These bonds are issued by the District and are authorized by Chapter 83-250, Laws of Florida, which provides that the bonds be secured from the pari-mutuel tax proceeds distributed annually to Sarasota County from the State's Pari-Mutuel Tax Collection Trust Fund pursuant to Chapter 550, Florida Statutes (effective

# 8. BONDS PAYABLE (continued)

July 1, 2000, tax proceeds are distributed pursuant to Section 212.20(6)(d) 7.a., Florida Statutes). The annual distribution is remitted by the Department of Financial Services to the District. As required by the bond resolution, the District has established the sinking fund and reserve account and has accumulated and maintained adequate resources in the sinking fund and reserve account.

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

| State School Bonds       | <br>Total        |   |    | Principal  |  |    | Interest  |
|--------------------------|------------------|---|----|------------|--|----|-----------|
| 2010                     | 1,628,962        |   |    | 980,000    |  |    | 648,962   |
| 2011                     | 1,623,081        |   |    | 1,020,000  |  |    | 603,081   |
| 2012                     | 1,625,499        |   |    | 1,070,000  |  |    | 555,499   |
| 2013                     | 1,630,349        |   |    | 1,125,000  |  |    | 505,349   |
| 2014                     | 1,637,243        |   |    | 1,185,000  |  |    | 452,243   |
| 2015-2019                | 7,306,110        |   |    | 5,950,000  |  |    | 1,356,110 |
| 2020-2024                | 2,100,271        |   |    | 1,715,000  |  |    | 385,271   |
| 2025-2028                | <br>739,219      | _ |    | 670,000    |  | 1  | 69,219    |
| Total State School Bonds | \$<br>18,290,734 | = | \$ | 13,715,000 |  | \$ | 4,575,734 |

| Race Track Revenue Bonds | Total        | Principal    | Interest   |
|--------------------------|--------------|--------------|------------|
| 2010                     | 435,105      | 385,000      | 50,105     |
| 2011                     | 438,170      | 400,000      | 38,170     |
| 2012                     | 434,970      | 410,000      | 24,970     |
| 2013                     | 305,620      | 295,000      | 10,620     |
|                          | \$ 1,613,865 | \$ 1,490,000 | \$ 123,865 |

# 9. QUALIFIED ZONE ACADEMY BONDS PAYABLE

The District entered into a purchase contract dated November 1, 2005, under the Qualified Zone Academy Bonds (QZAB) Program. The QZAB program provides no interest cost financing to purchase certain goods or services for schools located in eligible District areas (zones). The District received financing of \$1,299,696 from a local bank on November 16, 2005. Interest on the debt is paid by the United States Government through the issuance of Federal income tax credits to the holders of the QZAB debt (the bank). The rate of return to the bank was established by the United State Government at the time of the sale.

Repayment of the original \$1,299,696 financing proceeds is due in full on November 16, 2021. In connection with the financing, the District entered into a forward delivery agreement dated November 16, 2005, requiring a single deposit of \$726,519 into a sinking fund. The forward delivery agreement provides for a guaranteed investment return of 3.67 percent per annum whereby the required deposit, along with accrued interest, will be sufficient to repay the debt at maturity. The invested assets accumulated pursuant to the forward delivery agreement are held under a custodial agreement until the debt matures. There is \$839,436 in this sinking fun at June 30, 2009.

# 11. CHANGES IN LONG-TERM LIABILITIES

| Description                           | <br>7-1-08        | Additions     | Deductions       |    | 6-30-09     | <br>One Year     |
|---------------------------------------|-------------------|---------------|------------------|----|-------------|------------------|
| GOVERNMENTAL ACTIVITIES               |                   |               |                  |    |             |                  |
| Bonds Payable                         | \$<br>16,786,532  |               | \$<br>1,319,019  | \$ | 15,467,513  | \$<br>1,365,000  |
| Qualified Zone Academy Bonds          | 1,299,696         |               |                  | ·  | 1,299,696   |                  |
| Obligations Under Capital Leases      | 144,897           | 10,562,191    | 550,531          |    | 10,156,557  | 1,976,712        |
| Certificates of Participation Payable | 55,758,961        | 75,744,854    | 13,930,183       |    | 117,573,632 | 17,795,000       |
| Liability for Compensated Absences    | 35,717,133        | 11,694,404    | 11,124,650       |    | 36,286,887  | 10,737,713       |
| Estimated Insurance Claims Payable    | 7,938,554         | 3,539,049     | 3,825,745        |    | 7,651,858   | 3,175,290        |
| Early Retirement Incentive Payable    | 4,406,737         |               | 810,666          |    | 3,596,071   | 861,410          |
| Postemployment Health Care            |                   |               |                  |    |             |                  |
| Benefits Payable                      | <br>2,534,693     | 2,571,502     | <br>812,370      |    | 4,293,825   | <br>616,671      |
|                                       | <br>              |               |                  |    |             |                  |
| Total Governmental Activities         | \$<br>124,587,203 | \$104,112,000 | \$<br>32,373,164 | \$ | 196,326,039 | \$<br>36,527,796 |

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

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

# 12. RESERVE FOR ENCUMBRANCES

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

The Florida Department of Education requires that fund balances be reserved at fiscal year-end to report an amount likely to be expended from the 2009-2010 fiscal year budget as a result of purchase orders outstanding at June 30, 2009.

# 13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

| Funds                         |    | Interfund  |    |           |  |  |
|-------------------------------|----|------------|----|-----------|--|--|
|                               | R  | eceivables |    | Payables  |  |  |
| Major Funds:                  |    |            |    |           |  |  |
| General                       | \$ | 787,911    | \$ | 88,159    |  |  |
| Capital Projects:             | ·  | ,          | •  | ,         |  |  |
| Local Capital Improvement Tax |    |            |    | 899,845   |  |  |
| Other Capital Projects        |    | 26,300     |    | 23,496    |  |  |
| Nonmajor Governmental Funds   |    | 407,995    |    | 232,456   |  |  |
| Internal Service Funds        |    | 21,750     |    |           |  |  |
| Fiduciary Funds               |    |            |    |           |  |  |
| Total                         | \$ | 1,243,956  | \$ | 1,243,956 |  |  |
|                               |    | , ,        |    | , ,       |  |  |

Interfund receivables and payables are temporary loans of cash between funds allowable under Section 1011.09(2), Florida Statutes, for a period of less than 13 months. The temporary loans do not restrict, impede, or limit implementation or fulfillment of the original purposes for which the monies were received in the fund providing the advancement. All amounts will be repaid within the 2009-10 fiscal year.

# 13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

## (continued)

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

|  | Interfund |  |               |                         |  |  |
|--|-----------|--|---------------|-------------------------|--|--|
| Funds  |           | Fransfers In                                 | Transfers Out |                         |  |  |
| Major Funds:<br>General<br>Other Debt Service  | \$        | 20,786,968                                   | \$            | 728,786                 |  |  |
| Local Capital Improvement Tax<br>Other Capital Projects<br>Nonmajor Governmental Funds<br>Internal Service Funds |           | 2,847,197<br>13,599<br>17,125,008<br>541,170 |               | 33,318,483<br>7,266,673 |  |  |
| Total  | \$        | 41,313,942                                   | \$            | 41,313,942              |  |  |

The transfer from the General Fund to the Internal Service Funds was to reimburse the workers' compensation self-insurance fund for claims paid and to fund the general liability and auto liability self-insurance funds. Transfers from the Local Capital Improvement Tax Fund were for the purpose of funding maintenance and equipment expenditures in the General Fund and for paying debt service expenditures in the Other Debt Service Fund. The transfers from the Nonmajor Governmental Funds were for the purpose of reimbursing the General Fund for custodial/utilities expenditures and Public Education Capital Outlay maintenance expenditures.

# 14. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's State revenue for the 2008-2009 fiscal year:

| Source:                                     | Amount           |
|---|------------------|
| Class size reduction - operating            | \$<br>43,172,329 |
| Categorical educational programs            | 11,637,858       |
| Florida education finance program           | 10,604,605       |
| Workforce development                       | 10,173,413       |
| Public education capital outlay             | 3,093,362        |
| School recognition                          | 3,034,552        |
| Motor vehicle license tax (CODS)            | 1,949,071        |
| Charter school capital outlay               | 1,572,403        |
| Discretionary lottery                       | 1,036,236        |
| Adult and senior learners with disabilities | 714,177          |
| Florida teachers lead program               | 594,819          |
| Pari-mutuel tax                             | 446,500          |
| Miscellaneous-operating                     | 345,285          |
| Mobile home license tax                     | 272,899          |
| Miscellaneous-capital                       | 204,431          |
| Voluntary Pre K Program                     | 162,232          |
| Food service supplement                     | 155,255          |
| Perfomance based incentives                 | <br>135,039      |
| Total                                       | \$<br>89,304,466 |

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

# 15. PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2008 tax roll for the 2008-2009 fiscal year:

| General Fund                            | Millages | Taxes Levied   |
|---|----------|----------------|
| Nonvoted School Tax:                    |          |                |
| Required Local Effort                   | 3.717    | \$ 203,680,095 |
| Basic Discretionary Local Effort        | 0.498    | 27,288,859     |
| Supplemental Discretionary Local Effort | 0.080    | 4,383,752      |
| Voted Operating Tax                     | 1.000    | 54,796,905     |
| Capital Projects Funds                  |          |                |
| Nonvoted Tax:                           |          |                |
| Local Capital Improvements              | 1.750    | 95,894,583     |
| TOTAL                                   | 7.045    | \$ 386,044,193 |

# 16. STATE RETIREMENT PROGRAMS

**Defined Benefit Plan**. All regular employees of the District are covered by the Florida Retirement System (FRS), The FRS is primarily a State-administered cost-sharing multiple-employer defined benefit retirement plan (Plan). Plan provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein Plan eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of the FRS. Benefits in the defined benefit plan vest at six years of service. The defined benefit plan also includes an early retirement provision, but imposes a penalty for each year a member retires before the specified retirement age. The defined benefit plan provides retirement, disability, and death benefits and annual cost-of-living adjustments, as well as supplements for certain employees to cover social security benefits lost by virtue of retirement system membership.

A Deferred Retirement Option Program (DROP) subject to provisions of Section 121.091, Florida Statutes permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in the DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

**Funding Policy**. The contribution rates for Plan members are established and may be amended by the State of Florida. During the 2008-2009 fiscal year, contribution rates were as follows:

| Class or Plan   | Employee | Employer(A) |
|---|----------|-------------|
| Florida Retirement System, Regular                    | 0.00     | 9.85%       |
| Florida Retirement System, County Elected Officials   | 0.00     | 16.53%      |
| Florida Retirement System, Sr. Management Service     | 0.00     | 13.12%      |
| Florida Retirement System, DROP, Teachers' Retirement |          |             |
| System DROP   | 0.00     | 10.91%      |
| Florida Retirement Special Risk System                | 0.00     | 20.92%      |
| Florida Retirement System, Reemployed Retiree         | (B)      | (B)         |

- **Note:** (A) Employer rates include the post-employment health insurance supplement of 1.11 percent and 0.05 percent for administrative cost of the Public Employee Optional Retirement Program.
  - (B) Contribution rates are dependent upon the retirement class in which reemployed.

# 16. STATE RETIREMENT PROGRAMS (continued)

The District's liability for participation in the Plan is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan (including employee contributions) for the fiscal years ended June 30, 2007, June 30, 2008, and June 30, 2009 totaled \$23,724,441, \$24,333,012 and \$23,246,508 respectively, which were equal to the required contributions for each fiscal year.

**Defined Contribution Plan.** Effective September 1, 2002 the Public Employee Optional Retirement Program (PEORP) was implemented as a defined contribution plan alternative available to all FRS members in lieu of the defined benefit plan. Employer contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The PEORP is funded by employer contributions that are based on salary and membership class (Regular Class, Special Risk Class, etc.). Contributions are directed to the individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. There were 653 District participants in the PEORP during the 2008-09 fiscal year. Required employer contributions made to the program for the fiscal years ended June 30, 2009 totaled \$2,433,351.

**Pension Reporting.** The financial statements and other supplemental information of the FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained by contacting the Department of Financial Services in Tallahassee, Florida. Also, an annual report on the FRS, which includes its financial statements, required supplemental information, actuarial report, and other relevant information, may be obtained from the State of Florida, Division of Retirement in Tallahassee, Florida. An annual report on the Plan which includes its financial statements, required supplemental, actuarial report, and other relevant information, may be obtained from the State of Florida, Division of Retirement in Tallahassee, Florida. An annual report on the Plan which includes its financial statements, required supplemental, actuarial report, and other relevant information may also be obtained by contracting the Florida Department of Management Services, Division of Retirement, 2639 North Monroe Street, Building C, Tallahassee, Florida, 32399-1560.

## 17. SPECIAL TERMINATION BENEFITS

On May 18, 1993, the Board approved the establishment of a one-time early retirement incentive program for members of the instructional and classified collective bargaining units and its administrative personnel who signed an agreement to participate in the program and agreed to retire from employment under the provisions of the Florida Retirement System as explained in Note 16. The early out program was offered only until August 15, 1993. Participating employees were required to select an option under the existing provisions of the Florida Retirement System which pays over the life of the employee the maximum retirement benefit payable, forfeiting an option which would pay decreased retirement benefits for the lifetime of both the employee and a joint annuitant (Survivor). To compensate for the loss of these extended survivor benefits, the School Board, as part of the Early Out Program, purchased on behalf of participating employees a flexible premium universal life insurance policy to be paid for over the life of the retiree, providing death benefits upon the qualified employee's death equaling the amount the survivor would have received, including

# 17. SPECIAL TERMINATION BENEFITS (continued)

a 3 percent annual cost of living adjustment (COLA), had the qualified employee selected the Florida Retirement System option which paid survivor benefits. Premiums are to be paid for over the life of the participating employee. The District reported a liability of \$3,596,071 in the Statement of Net Assets representing the present value of the estimated future payments for life insurance coverages for the 109 employees who elected to retire during the 1992-93 and 1993-94 fiscal years and participate in the program.

# 18. POSTEMPLOYMENT HEALTH CARE BENEFITS

<u>Plan Description</u> – Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retiree from the District and eligible dependents, may continue to participate in the district's self-insured health and hospitalization plan for medical, prescription drug, dental and vision coverages. The District subsidizes the premium rates paid by the retirees by allowing them to participate in the plan at reduced or blended group (implicity subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. The benefits provided under this defined benefit plan are provided for a fixed number of years determined at the time of retirement based on the number of years worked for the District. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

<u>Funding Policy</u> – The District has not advanced-funded or established a funding methodology for the annual Other Postemployment Benefit (OPEB) costs or the net OPRB obligation. For the 2008-09 fiscal year, 464 retirees and 65 eligible dependents received postemployment health care benefits. The District provided required contributions of \$812,370 toward annual OPEB costs, comprised of benefit payments made on behalf of retirees for claims expenses (net of retiree contributions totaling \$2,384,456. Required contributions are based on projected pay-as-you-go financing.

# **18. POSTEMPLOYMENT HEALTH CARE BENEFITS (continued)**

<u>Annual OPEB Cost and Net OPEB Obligation</u> – The following table shows the District's annual OPB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

| Description   | Amount       |
|---|--------------|
| Normal Cost (service cost for one year)<br>Amortization of Unfunded Actuarial | 1,600,209    |
| Accrued Liability   | 861,945      |
| Interest on Normal Cost and Amortization                                      | 98,486       |
| Annual Required Contribution  | 2,560,640    |
| Interest on Net OPEB Obligation   | 101,388      |
| Adjustment to Annual Required Contribution                                    | (90,526)     |
| Annual OPEB Cost (expense)  | 2,571,502    |
| Contribution Toward the OPEB Cost   | (812,370)    |
| Increase in Net OPEB Obligation   | 1,759,132    |
| Net OPEB Obligation, Beginning of Year  | 2,534,693    |
| Net OPEB Obligation, End of Year  | \$ 4,293,825 |

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2009, was as follows:

|                    | Annual OPEB            | Amount             | Percentage<br>of Annual<br>OPEB Cost | Net OPEB               |
|--------------------|------------------------|--------------------|--------------------------------------|------------------------|
| Fiscal Year        | Cost                   | Contributed        | Contributed                          | Obligation             |
| 2006-07            | 1,794,183              | 307,319            | 17.1%                                | 1,486,864              |
| 2007-08<br>2008-09 | 1,923,831<br>2,571,502 | 876,002<br>812,370 | 45.5%<br>31.6%                       | 2,534,693<br>4,293,825 |

**Funded Status and Funding Progress** – As of June 30, 2009, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$24,931,296, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$24,931,296. The covered payroll (annual payroll for active participating employees) was \$274,876,415 for the 2008-09 fiscal year, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 9.1 percent.

# 18. POSTEMPLOYMENT HEALTH CARE BENEFITS (continued)

<u>Actuarial Methods and Assumptions</u> – Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, ad the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the type of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The District's initial OPEB actuarial valuation as of July 1, 2006, used the entry age actuarial cost method to estimate both the unfunded actuarial liability as of June 30, 2009 and to estimate the District's 2008-09 fiscal year annual required contribution. This method was selected because it produced the best estimate of the OPEB liability and annual cost. Because the OPEB liability is currently unfunded, the actuarial assumptions include a 4 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also include a payroll growth of 4.50 percent per year, and an annual healthcare cost trend rate of 10.50 percent for the 2008-09 fiscal year grading to 5.50% for fiscal year ending 6/30/2014. The unfunded actuarial accrued liability is being amortized as a level of percentage of projected payroll growth on an open basis. The remaining amortization period at June 30, 2009 is 27 years.

# **19. CONSTRUCTION CONTRACT COMMITMENTS**

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

| Project Name              |    | Contract<br>Amount |    | Completed<br>To Date |   |    | Balance<br>Committed |  |
|---------------------------|----|--------------------|----|----------------------|---|----|----------------------|--|
| Atwater Elementary        | \$ | 15,656,944         | \$ | 14,866,808           |   | \$ | 790,136              |  |
| Bay Haven Elementary      |    | 87,183             |    | -                    |   |    | 87,183               |  |
| Brentwood Elementary      |    | 118,881            |    | -                    |   |    | 118,881              |  |
| Fruitville Elementary     |    | 218,997            |    | 32,034               |   |    | 186,963              |  |
| Glenallen Elementary      |    | 422,887            |    | 66,129               |   |    | 356,758              |  |
| Lakeview Elementary       |    | 1,777,369          |    | 480,995              |   |    | 1,296,374            |  |
| North Port High School    |    | 1,009,263          |    | 518,720              |   |    | 490,543              |  |
| Riverview High School     |    | 82,771,766         |    | 66,900,566           |   |    | 15,871,200           |  |
| Sarasota County Technical |    | 37,907,779         |    | 3,807,529            |   |    | 34,100,250           |  |
| Suncoast Polytechnical    |    | 2,041,851          |    | 1,507,786            |   |    | 534,065              |  |
| Toledo Blade Elementary   |    | 5,503,572          |    | 769,567              |   |    | 4,734,005            |  |
| District-wide             |    | 548,199            |    | 432,477              | - |    | 115,722              |  |
| Total                     | \$ | 148,064,691        | \$ | 89,382,611           | - | \$ | 58,682,080           |  |

# 20. RISK MANAGEMENT PROGRAMS

The District has established a cafeteria plan under Section 125 of the Internal Revenue Code whereby the Board will purchase various insurance products for the employee. In addition, an employee may purchase additional insurance, which qualifies for salary reduction under Internal Revenue Service guidelines. The cafeteria plan is accounted for as an Internal Service Fund.

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Workers' compensation, automobile liability, and general liability coverage, and certain dental benefits contained within the District's cafeteria plan, are being provided on a self-insured basis up to specified limits. The District has contracted with an insurance administrator to administer the worker's compensation and dental benefits self-insurance programs, including the processing, investigation, and payment of claims. The District has entered into an insurance agreement for their worker's compensation plan to provide specific excess coverage of claim amounts above the stated amount on an individual claim basis and aggregate excess coverage up to \$25 million. For general liability coverage the District depends on the Florida Sovereign Immunity Act, Section 768.28, Florida Statutes, to limit their potential tort liability to \$100,000 per person or \$200,000 per occurrence.

# 20. RISK MANAGEMENT PROGRAMS (continued)

The District's health and hospitalization insurance program is administered by an insurance carrier under an agreement wherein the total premium is divided into equal monthly payments.

A liability in the amount of \$7,533,468 for the worker's compensation, the general liability, the auto liability, and the dental liability funds was actuarially determined to cover estimated incurred but not reported insurance claims payable at June 30, 2009, and is net of excess insurance recoverable on unpaid claims. A liability in the amount of \$118,390 relates to the District's cafeteria plan fund. Nonincremental claims expense have been included as part of the liabilities.

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

|           |              | C  | urrent Year |    |             |    |            |  |
|-----------|--------------|----|-------------|----|-------------|----|------------|--|
|           | Beginning of | C  | laims and   |    |             | E  | Balance at |  |
|           | Fiscal Year  | C  | hanges in   |    | Claims      |    | Fiscal     |  |
|           | Liability    |    | Estimates   |    | Payments    |    | Year End   |  |
| 2007-2008 | \$ 8,094,175 | \$ | 3,480,614   | \$ | (3,636,235) | \$ | 7,938,554  |  |
| 2008-2009 | 7,938,554    |    | 3,539,049   |    | (3,825,745) |    | 7,651,858  |  |

# 21. LITIGATION

The District is contingently liable with respect to lawsuits and other claims that arise in the ordinary course of its operations. Management believes that any liability arising from such claims would be immaterial to the financial statements.

# 22. CONTINGENCY

The District receives grant funds from the federal government. Certain expenditures of these funds are subject to audit by the grantor, and the reporting entity is contingently liable to refund amounts received in excess of allowable expenditures. In the opinion of the management of the District, no material refunds will be required as a result of expenditures disallowed by the grantors.

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

|               |       |            | Actuarial Accrued |              |              |             | UAAL as a  |
|---------------|-------|------------|-------------------|--------------|--------------|-------------|------------|
|               |       |            | Liability (AAL)   |              |              |             | Percent    |
| Actuarial     | Actua | rial Value | Projected Unit    | Unfunded AAL |              | Covered     | of Covered |
| Valuation     | of    | Assets     | Credit            | (UAAL)       | Funded Ratio | Payroll     | Payroll    |
| Date          |       | (a)        | (b)               | (b-a)        | (a/b)        | (c)         | [(b-a)/c]  |
| June 30, 2007 | \$    | -          | 21,555,206        | 21,555,206   | 0.00%        | 273,581,362 | 7.88%      |
| June 30, 2008 |       | -          | 23,043,940        | 23,043,940   | 0.00%        | 281,603,174 | 8.18%      |
| June 30, 2009 |       | -          | 24,931,296        | 24,931,296   | 0.00%        | 274,876,415 | 9.07%      |

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

For the Fiscal Year Ended June 30, 2009

|  |              |                               |                               |                               | Variance with            |  |
|--|--------------|-------------------------------|-------------------------------|-------------------------------|--------------------------|--|
|  | Account      | Budgeted Am                   |                               | Actual                        | Final Budget -           |  |
| REVENUES   | Number       | Original                      | Final                         | Amounts                       | Positive (Negative)      |  |
| Federal Direct   | 3100         | 1,525,430.00                  | 338,440.00                    | 280,849.00                    | (57,591.00)              |  |
| Federal Through State  | 3200         | 0.00                          | 1,186,990.00                  | 1,186,990.00                  | 0.00                     |  |
| State Sources  | 3300         | 93,752,100.00                 | 82,688,550.00                 | 81,912,524.00                 | (776,026.00)             |  |
| Local Sources:   |              |                               |                               |                               |                          |  |
| Property Taxes Levied for Operational Purposes   | 3411         | 294,228,846.00                | 296,228,846.00                | 286,459,398.00                | (9,769,448.00)           |  |
| Property Taxes Levied for Debt Service   | 3412<br>3413 |                               |                               | 0.00                          | 0.00                     |  |
| Property Taxes Levied for Capital Projects Local Sales Taxes                             | 3413         |                               |                               | 0.00                          | 0.00                     |  |
| Charges for Service - Food Service   | 345X         |                               |                               | 0.00                          | 0.00                     |  |
| Impact Fees  | 3496         |                               |                               | 0.00                          | 0.00                     |  |
| Other Local Revenue  |              | 0.00                          | 0.00                          | 10,172,431.00                 | 10,172,431.00            |  |
| Total Local Sources  | 3400         | 294,228,846.00                | 296,228,846.00                | 296,631,829.00                | 402,983.00               |  |
| Total Revenues   |              | 389,506,376.00                | 380,442,826.00                | 380,012,192.00                | (430,634.00)             |  |
| EXPENDITURES   |              |                               |                               |                               |                          |  |
| Current:   |              |                               |                               |                               |                          |  |
| Instruction  | 5000         | 265,107,569.00                | 257,907,569.00                | 255,123,460.00                | 2,784,109.00             |  |
| Pupil Personnel Services   | 6100         | 27,905,385.00                 | 25,905,385.00                 | 25,060,203.00                 | 845,182.00               |  |
| Instructional Media Services   | 6200<br>6300 | 5,716,104.00<br>4,480,019.00  | 6,216,104.00                  | 6,055,988.00                  | 160,116.00<br>227,620.00 |  |
| Instruction and Curriculum Development Services<br>Instructional Staff Training Services | 6300         | 4,480,019.00                  | 3,980,019.00<br>7,146,517.00  | 3,752,399.00<br>4,610,035.00  | 227,620.00               |  |
| Instructional Starl Training Services  | 6500         | 6,913,592.00                  | 3,913,592.00                  | 2,856,419.00                  | 2,536,482.00             |  |
| School Board   | 7100         | 1,344,034.00                  | 1,344,034.00                  | 1,181,284.00                  | 162,750.00               |  |
| General Administration   | 7200         | 2,284,558.00                  | 2,284,558.00                  | 1,968,980.00                  | 315,578.00               |  |
| School Administration  | 7300         | 18,869,523.00                 | 18,869,523.00                 | 18,340,541.00                 | 528,982.00               |  |
| Facilities Acquisition and Construction  | 7410         | 35,264.00                     | 35,264.00                     | 10,922.00                     | 24,342.00                |  |
| Fiscal Services  | 7500         | 2,307,968.00                  | 2,307,968.00                  | 2,199,020.00                  | 108,948.00               |  |
| Food Services  | 7600         | 70,079.00                     | 70,079.00                     | 68,826.00                     | 1,253.00                 |  |
| Central Services   | 7700         | 6,875,765.00                  | 7,075,765.00                  | 6,339,743.00                  | 736,022.00               |  |
| Pupil Transportation   | 7800         | 19,318,413.00                 | 19,418,413.00                 | 17,742,910.00                 | 1,675,503.00             |  |
| Operation of Plant   | 7900         | 35,832,533.00                 | 36,532,533.00                 | 36,290,746.00                 | 241,787.00               |  |
| Maintenance of Plant   | 8100         | 15,450,918.00                 | 17,950,918.00                 | 17,756,455.00                 | 194,463.00               |  |
| Administrative Technology Services   | 8200         | 2,154,169.00                  | 2,154,169.00                  | 2,020,762.00                  | 133,407.00               |  |
| Community Services Debt Service: (Function 9200)   | 9100         | 1,195,451.00                  | 1,195,451.00                  | 1,128,779.00                  | 66,672.00                |  |
| Retirement of Principal  | 710          |                               |                               |                               | 0.00                     |  |
| Interest   | 720          |                               |                               |                               | 0.00                     |  |
| Dues, Fees and Issuance Costs  | 730          |                               |                               |                               | 0.00                     |  |
| Miscellaneous Expenditures   | 790          |                               |                               |                               | 0.00                     |  |
| Capital Outlay:  |              |                               |                               |                               |                          |  |
| Facilities Acquisition and Construction  | 7420         |                               |                               |                               | 0.00                     |  |
| Other Capital Outlay   | 9300         | 684,715.00                    | 684,715.00                    | 684,715.00                    | 0.00                     |  |
| Total Expenditures   |              | 422,192,576.00                | 414,992,576.00                | 403,192,187.00                | 11,800,389.00            |  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                                |              | (32,686,200.00)               | (34,549,750.00)               | (23,179,995.00)               | 11,369,755.00            |  |
| OTHER FINANCING SOURCES (USES)   |              |                               |                               |                               |                          |  |
| Long-Term Bonds Issued   | 3710         |                               |                               | 0.00                          | 0.00                     |  |
| Premium on Sale of Bonds   | 3791         |                               |                               | 0.00                          | 0.00                     |  |
| Discount on Sale of Bonds<br>Refunding Bonds Issued                                      | 891<br>3715  |                               |                               | 0.00                          | 0.00                     |  |
| Premium on Refunding Bonds   | 3715         |                               |                               | 0.00                          | 0.00                     |  |
| Discount on Refunding Bonds  | 892          |                               |                               | 0.00                          | 0.00                     |  |
| Certificates of Participation Issued   | 3750         |                               |                               | 0.00                          | 0.00                     |  |
| Premium on Certificates of Participation   | 3793         |                               |                               | 0.00                          | 0.00                     |  |
| Discount on Certificates of Participation  | 893          |                               |                               | 0.00                          | 0.00                     |  |
| Loans Incurred   | 3720         |                               |                               | 0.00                          | 0.00                     |  |
| Proceeds from the Sale of Capital Assets   | 3730         |                               |                               | 0.00                          | 0.00                     |  |
| Loss Recoveries  | 3740         |                               |                               | 38,204.00                     | 38,204.00                |  |
| Proceeds of Forward Supply Contract  | 3760         |                               |                               |                               | 0.00                     |  |
| Special Facilities Construction Advances   | 3770         |                               |                               |                               | 0.00                     |  |
| Payments to Refunded Bond Escrow Agent (Function 9299)                                   | 760          | 15 000 001 00                 | 22 770 00 00                  | 20 70 4 0 4 0 0 0             | 0.00                     |  |
| Transfers In<br>Transfers Out  | 3600         | 15,288,001.00                 | 22,778,806.00<br>(728,786.00) | 20,786,968.00                 | (1,991,838.00)           |  |
| Transfers Out Total Other Financing Sources (Uses)                                       | 9700         | (690,414.00)<br>14,597,587.00 | 22,050,020.00                 | (728,786.00)<br>20,096,386.00 | 0.00 (1,953,634.00)      |  |
| SPECIAL ITEMS  | <u> </u>     | 14,377,387.00                 | 22,030,020.00                 | 20,090,380.00                 | (1,735,054.00)           |  |
| SI ECIAL ITENIS  |              |                               |                               | 0.00                          | 0.00                     |  |
| EXTRAORDINARY ITEMS  |              |                               |                               | 0.00                          | 0.00                     |  |
|  |              |                               |                               | 0.00                          | 0.00                     |  |
| Net Change in Fund Balances  | - <u> </u>   | (18,088,613.00)               | (12,499,730.00)               | (3,083,609.00)                | 9,416,121.00             |  |
| Fund Balances, July 1, 2008  | 2800         | 61,954,051.00                 | 61,954,051.00                 | 61,954,051.00                 | 0.00                     |  |
| Adjustment to Fund Balances  | 2891         |                               |                               | (41.00)                       | (41.00)                  |  |
| Fund Balances, June 30, 2009   | 2700         | 43,865,438.00                 | 49,454,321.00                 | 58,870,401.00                 | 9,416,080.00             |  |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR FOOD SERVICE FUND IF MAJOR For the Fiscal Year Ended June 30, 2009

|   |              |             |       |         | Variance with       |  |
|---|--------------|-------------|-------|---------|---------------------|--|
|   | Account      | Budgeted Am |       | Actual  | Final Budget -      |  |
| REVENUES  | Number       | Original    | Final | Amounts | Positive (Negative) |  |
| Federal Direct  | 3100         |             |       | 0.00    | 0.00                |  |
| Federal Through State   | 3200         |             |       | 0.00    | 0.00                |  |
| State Sources   | 3300         |             |       | 0.00    | 0.00                |  |
| Local Sources:  |              |             |       |         |                     |  |
| Property Taxes Levied for Operational Purposes                  | 3411         |             |       | 0.00    | 0.00                |  |
| Property Taxes Levied for Debt Service                          | 3412         |             |       | 0.00    | 0.00                |  |
| Property Taxes Levied for Capital Projects                      | 3413         |             |       | 0.00    | 0.00                |  |
| Local Sales Taxes   | 3418         |             |       | 0.00    | 0.00                |  |
| Charges for Service - Food Service                              | 345X         |             |       | 0.00    | 0.00                |  |
| Impact Fees   | 3496         |             |       | 0.00    | 0.00                |  |
| Other Local Revenue Total Local Sources                         | 3400         | 0.00        | 0.00  | 0.00    | 0.00                |  |
| Total Revenues  | 3400         | 0.00        | 0.00  | 0.00    | 0.00                |  |
| EXPENDITURES  |              | 0.00        | 0.00  | 0.00    | 0.00                |  |
| Current:  |              |             |       |         |                     |  |
| Instruction   | 5000         |             |       | 0.00    | 0.00                |  |
| Pupil Personnel Services  | 6100         |             |       | 0.00    | 0.00                |  |
| Instructional Media Services                                    | 6200         |             |       | 0.00    | 0.00                |  |
| Instruction and Curriculum Development Services                 | 6300         |             |       | 0.00    | 0.00                |  |
| Instructional Staff Training Services                           | 6400         |             |       | 0.00    | 0.00                |  |
| Instruction Related Technology                                  | 6500         |             |       | 0.00    | 0.00                |  |
| School Board  | 7100         |             |       | 0.00    | 0.00                |  |
| General Administration  | 7200         |             |       | 0.00    | 0.00                |  |
| School Administration   | 7300         |             |       | 0.00    | 0.00                |  |
| Facilities Acquisition and Construction                         | 7410         |             |       | 0.00    | 0.00                |  |
| Fiscal Services Food Services                                   | 7500<br>7600 |             |       | 0.00    | 0.00                |  |
| Central Services  | 7700         |             |       | 0.00    | 0.00                |  |
| Pupil Transportation  | 7800         |             |       | 0.00    | 0.00                |  |
| Operation of Plant  | 7900         |             |       | 0.00    | 0.00                |  |
| Maintenance of Plant  | 8100         |             |       | 0.00    | 0.00                |  |
| Administrative Technology Services                              | 8200         |             |       | 0.00    | 0.00                |  |
| Community Services  | 9100         |             |       | 0.00    | 0.00                |  |
| Debt Service: (Function 9200)                                   |              |             |       |         |                     |  |
| Retirement of Principal   | 710          |             |       | 0.00    | 0.00                |  |
| Interest  | 720          |             |       | 0.00    | 0.00                |  |
| Dues, Fees and Issuance Costs                                   | 730          |             |       | 0.00    | 0.00                |  |
| Miscellaneous Expenditures                                      | 790          |             |       | 0.00    | 0.00                |  |
| Capital Outlay:   | 7420         |             |       | 0.00    | 0.00                |  |
| Facilities Acquisition and Construction<br>Other Capital Outlay | 7420<br>9300 |             |       | 0.00    | 0.00                |  |
| Total Expenditures  | 9300         | 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)                                  |              | 0.00        | 0.00  | 0.00    | 0.00                |  |
| Long-Term Bonds Issued  | 3710         |             |       | 0.00    | 0.00                |  |
| Premium on Sale of Bonds  | 3791         |             |       | 0.00    | 0.00                |  |
| Discount on Sale of Bonds                                       | 891          |             |       | 0.00    | 0.00                |  |
| Refunding Bonds Issued  | 3715         |             |       | 0.00    | 0.00                |  |
| Premium on Refunding Bonds                                      | 3792         |             |       | 0.00    | 0.00                |  |
| Discount on Refunding Bonds                                     | 892          |             |       | 0.00    | 0.00                |  |
| Certificates of Participation Issued                            | 3750         |             |       | 0.00    | 0.00                |  |
| Premium on Certificates of Participation                        | 3793         |             |       | 0.00    | 0.00                |  |
| Discount on Certificates of Participation                       | 893          |             |       | 0.00    | 0.00                |  |
| Loans Incurred  | 3720<br>3730 |             |       | 0.00    | 0.00                |  |
| Proceeds from the Sale of Capital Assets<br>Loss Recoveries     | 3730         |             |       | 0.00    | 0.00                |  |
| Proceeds of Forward Supply Contract                             | 3760         |             |       | 0.00    | 0.00                |  |
| Special Facilities Construction Advances                        | 3700         |             |       | 0.00    | 0.00                |  |
| Payments to Refunded Bond Escrow Agent (Function 9299)          | 760          |             |       | 0.00    | 0.00                |  |
| Transfers In  | 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   |              | 1           |       |         |                     |  |
|   |              |             |       | 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, 2008                                     | 2800         |             |       | 0.00    | 0.00                |  |
| Adjustment to Fund Balances                                     | 2891         |             |       | 0.00    | 0.00                |  |
| Fund Balances, June 30, 2009                                    | 2700         | 0.00        | 0.00  | 0.00    | 0.00                |  |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - OTHER IF MAJOR For the Fiscal Year Ended June 30, 2009

|   |              |             |       |         | Variance with       |  |
|---|--------------|-------------|-------|---------|---------------------|--|
|   | Account      | Budgeted Am |       | Actual  | Final Budget -      |  |
|   | Number       | Original    | Final | Amounts | Positive (Negative) |  |
| REVENUES  | 2100         |             |       | 0.00    | 0.00                |  |
| Federal Direct<br>Federal Through State   | 3100<br>3200 |             |       | 0.00    | 0.00                |  |
| State Sources   | 3200         |             |       | 0.00    | 0.00                |  |
| Local Sources:  | 3300         |             |       | 0.00    | 0.00                |  |
| Property Taxes Levied for Operational Purposes                                  | 3411         |             |       | 0.00    | 0.00                |  |
| Property Taxes Levied for Debt Service  | 3412         |             |       | 0.00    | 0.00                |  |
| Property Taxes Levied for Capital Projects                                      | 3413         |             |       | 0.00    | 0.00                |  |
| Local Sales Taxes   | 3418         |             |       | 0.00    | 0.00                |  |
| Charges for Service - Food Service  | 345X         |             |       | 0.00    | 0.00                |  |
| Impact Fees   | 3496         |             |       | 0.00    | 0.00                |  |
| Other Local Revenue   |              |             |       | 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:  | 5000         |             |       |         |                     |  |
| Instruction   | 5000         |             |       | 0.00    | 0.00                |  |
| Pupil Personnel Services  | 6100         |             |       | 0.00    | 0.00                |  |
| Instructional Media Services<br>Instruction and Curriculum Development Services | 6200<br>6300 |             |       | 0.00    | 0.00                |  |
| Instructional Staff Training Services   | 6400         |             |       | 0.00    | 0.00                |  |
| Instruction Related Technology  | 6500         |             |       | 0.00    | 0.00                |  |
| School Board  | 7100         |             |       | 0.00    | 0.00                |  |
| General Administration  | 7200         |             |       | 0.00    | 0.00                |  |
| School Administration   | 7300         |             |       | 0.00    | 0.00                |  |
| Facilities Acquisition and Construction   | 7410         |             |       | 0.00    | 0.00                |  |
| Fiscal Services   | 7500         |             |       | 0.00    | 0.00                |  |
| Food Services   | 7600         |             |       | 0.00    | 0.00                |  |
| Central Services  | 7700         |             |       | 0.00    | 0.00                |  |
| Pupil Transportation  | 7800         |             |       | 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 Debt Service: (Function 9200)                                | 9100         |             |       | 0.00    | 0.00                |  |
| Retirement of Principal   | 710          |             |       | 0.00    | 0.00                |  |
| Interest  | 720          |             |       | 0.00    | 0.00                |  |
| Dues, Fees and Issuance Costs   | 730          |             |       | 0.00    | 0.00                |  |
| Miscellaneous Expenditures  | 790          |             |       | 0.00    | 0.00                |  |
| Capital Outlay:   |              |             |       | 0.00    | 0.00                |  |
| Facilities Acquisition and Construction   | 7420         |             |       | 0.00    | 0.00                |  |
| Other Capital Outlay  | 9300         |             |       | 0.00    | 0.00                |  |
| Total Expenditures  |              | 0.00        | 0.00  | 0.00    | 0.00                |  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                       |              | 0.00        | 0.00  | 0.00    | 0.00                |  |
| OTHER FINANCING SOURCES (USES)  |              |             |       |         |                     |  |
| Long-Term Bonds Issued  | 3710         |             |       | 0.00    | 0.00                |  |
| Premium on Sale of Bonds  | 3791         |             |       | 0.00    | 0.00                |  |
| Discount on Sale of Bonds   | 891          |             |       | 0.00    | 0.00                |  |
| Refunding Bonds Issued  | 3715         |             |       | 0.00    | 0.00                |  |
| Premium on Refunding Bonds  | 3792         |             |       | 0.00    | 0.00                |  |
| Discount on Refunding Bonds<br>Certificates of Participation Issued             | 892<br>3750  |             |       | 0.00    | 0.00                |  |
| Premium on Certificates of Participation  | 3750         |             |       | 0.00    | 0.00                |  |
| Discount on Certificates of Participation                                       | 893          |             |       | 0.00    | 0.00                |  |
| Loans Incurred  | 3720         |             |       | 0.00    | 0.00                |  |
| Proceeds from the Sale of Capital Assets  | 3730         |             |       | 0.00    | 0.00                |  |
| Loss Recoveries   | 3740         |             |       | 0.00    | 0.00                |  |
| Proceeds of Forward Supply Contract   | 3760         |             |       | 0.00    | 0.00                |  |
| Special Facilities Construction Advances  | 3770         |             |       | 0.00    | 0.00                |  |
| Payments to Refunded Bond Escrow Agent (Function 9299)                          | 760          |             |       | 0.00    | 0.00                |  |
| Transfers In  | 3600         |             |       | 0.00    | 0.00                |  |
| Transfers Out   | 9700         |             |       | 0.00    | 0.00                |  |
| Total Other Financing Sources (Uses)  |              | 0.00        | 0.00  | 0.00    | 0.00                |  |
|   |              |             |       |         |                     |  |
| SPECIAL ITEMS   |              |             |       | 0.00    | 0.00                |  |
|   |              |             |       |         |                     |  |
| EXTRAORDINARY ITEMS   |              |             |       | 0.00    | A                   |  |
| EXTRAORDINARY ITEMS   |              |             |       | 0.00    | 0.00                |  |
| EXTRAORDINARY ITEMS Net Change in Fund Balances                                 | 2800         | 0.00        | 0.00  | 0.00    | 0.00                |  |
| EXTRAORDINARY ITEMS   | 2800<br>2891 | 0.00        | 0.00  |         |                     |  |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - ARRA ECONOMIC STIMULUS FUNDS For the Fiscal Year Ended June 30, 2009

|   |              |            | mounts       | Actual  | Variance with<br>Final Budget - |
|---|--------------|------------|--------------|---------|---------------------------------|
|   | Account      | Budgeted A |              |         |                                 |
|   | Number       | Original   | Final        | Amounts | Positive (Negative)             |
| REVENUES  | 2100         |            |              |         |                                 |
| Federal Direct<br>Federal Through State                   | 3100<br>3200 |            | 7 121 020 00 | 0.00    | 0.00 (7,131,930.00)             |
| State Sources   | 3200         |            | 7,131,930.00 | 0.00    | (7,131,930.00)                  |
| Local Sources:  | 3300         |            |              | 0.00    | 0.00                            |
| Property Taxes Levied for Operational Purposes            | 3411         |            |              | 0.00    | 0.00                            |
| Property Taxes Levied for Debt Service                    | 3412         |            |              | 0.00    | 0.00                            |
| Property Taxes Levied for Capital Projects                | 3413         |            |              | 0.00    | 0.00                            |
| Local Sales Taxes   | 3418         |            |              | 0.00    | 0.00                            |
| Charges for Service - Food Service                        | 345X         |            |              | 0.00    | 0.00                            |
| Impact Fees   | 3496         |            |              | 0.00    | 0.00                            |
| Other Local Revenue                                       |              |            |              | 0.00    | 0.00                            |
| Total Local Sources                                       | 3400         | 0.00       | 0.00         | 0.00    | 0.00                            |
| Total Revenues  |              | 0.00       | 7,131,930.00 | 0.00    | (7,131,930.00)                  |
| EXPENDITURES  |              |            |              |         |                                 |
| Current:  | 5000         |            |              |         |                                 |
| Instruction   | 5000         |            | 5,547,324.00 | 0.00    | 5,547,324.00                    |
| Pupil Personnel Services Instructional Media Services     | 6100<br>6200 |            | 636,187.00   | 0.00    | 636,187.00                      |
| Instructional Media Services                              | 6300         |            |              | 0.00    | 0.00                            |
| Instruction and Currentian Development Services           | 6400         |            | 827,348.00   | 0.00    | 827,348.00                      |
| Instruction Related Technology                            | 6500         |            | 027,340.00   | 0.00    | 0.00                            |
| School Board  | 7100         |            |              | 0.00    | 0.00                            |
| General Administration                                    | 7200         |            | 82,221.00    | 0.00    | 82,221.00                       |
| School Administration                                     | 7300         |            | 02,221.00    | 0.00    | 0.00                            |
| Facilities Acquisition and Construction                   | 7410         |            |              | 0.00    | 0.00                            |
| Fiscal Services   | 7500         |            |              | 0.00    | 0.00                            |
| Food Services   | 7600         |            | 38,850.00    | 0.00    | 38,850.00                       |
| Central Services  | 7700         |            |              | 0.00    | 0.00                            |
| Pupil Transportation                                      | 7800         |            |              | 0.00    | 0.00                            |
| Operation of Plant  | 7900         |            |              | 0.00    | 0.00                            |
| Maintenance of Plant                                      | 8100         |            |              | 0.00    | 0.00                            |
| Administrative Technology Services                        | 8200         |            |              | 0.00    | 0.00                            |
| Community Services  | 9100         |            |              | 0.00    | 0.00                            |
| Debt Service: (Function 9200)                             | 710          |            |              | 0.00    | 0.00                            |
| Retirement of Principal<br>Interest                       | 710 720      |            |              | 0.00    | 0.00                            |
| Dues, Fees and Issuance Costs                             | 730          |            |              | 0.00    | 0.00                            |
| Miscellaneous Expenditures                                | 790          |            |              | 0.00    | 0.00                            |
| Capital Outlay:   | 120          |            |              | 0.00    | 0.00                            |
| Facilities Acquisition and Construction                   | 7420         |            |              | 0.00    | 0.00                            |
| Other Capital Outlay                                      | 9300         |            |              | 0.00    | 0.00                            |
| Total Expenditures  |              | 0.00       | 7,131,930.00 | 0.00    | 7,131,930.00                    |
| Excess (Deficiency) of Revenues Over (Under) Expenditures |              | 0.00       | 0.00         | 0.00    | 0.00                            |
| OTHER FINANCING SOURCES (USES)                            |              |            |              |         |                                 |
| Long-Term Bonds Issued                                    | 3710         |            |              | 0.00    | 0.00                            |
| Premium on Sale of Bonds                                  | 3791         |            |              | 0.00    | 0.00                            |
| Discount on Sale of Bonds                                 | 891          |            |              | 0.00    | 0.00                            |
| Refunding Bonds Issued                                    | 3715         |            |              | 0.00    | 0.00                            |
| Premium on Refunding Bonds                                | 3792         |            |              | 0.00    | 0.00                            |
| Discount on Refunding Bonds                               | 892          |            |              | 0.00    | 0.00                            |
| Certificates of Participation Issued                      | 3750         |            |              | 0.00    | 0.00                            |
| Premium on Certificates of Participation                  | 3793         |            |              | 0.00    | 0.00                            |
| Discount on Certificates of Participation Loans Incurred  | 893<br>3720  |            |              | 0.00    | 0.00                            |
| Proceeds from the Sale of Capital Assets                  | 3720         |            |              | 0.00    | 0.00                            |
| Loss Recoveries   | 3730         |            |              | 0.00    | 0.00                            |
| Proceeds of Forward Supply Contract                       | 3760         |            |              | 0.00    | 0.00                            |
| Special Facilities Construction Advances                  | 3770         |            |              | 0.00    | 0.00                            |
| Payments to Refunded Bond Escrow Agent (Function 9299)    | 760          |            |              | 0.00    | 0.00                            |
| Transfers In  | 3600         |            |              | 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                               | $\perp$      | 0.00       | 0.00         | 0.00    | 0.00                            |
| Fund Balances, July 1, 2008                               | 2800         |            |              | 0.00    | 0.00                            |
| Adjustment to Fund Balances                               | 2891         |            |              | 0.00    | 0.00                            |
| Fund Balances, June 30, 2009                              | 2700         | 0.00       | 0.00         | 0.00    | 0.00                            |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR For the Fiscal Year Ended June 30, 2009

| Inder Direct31000.000.00Bale Marcis3000.000.00Direct Torong Marcis3000.000.00Direct Torong Marcis3110.000.00Proper Yane Leviel for Operational Purpose3120.000.00Proper Yane Leviel for Operational Purpose3120.000.00Proper Yane Leviel for Operational Purpose3120.000.00Proper Yane Leviel for Operational Purpose4130.000.00Dara Leviel for Operational Purpose4140.000.00Dara Levie for Operational Purpose4140.000.00Dara Levie for Operational Purpose4140.000.00Observational Purpose4140.000.000.00Observational Purpose4100.000.000.00Observational Purpose4000.000.000.00Observational Purpose5000.000.000.00Instructional Decisional Purpose4000.000.00Instructional D   |  |         |          |         |         | Variance with       |
|---|--|---------|----------|---------|---------|---------------------|
| REVENUES         Image: Control of the second s          |  | Account | Budgeted | Amounts | Actual  | Final Budget -      |
| Inder Direct31000.000.00Bale Marcis3000.000.00Direct Torong Marcis3000.000.00Direct Torong Marcis3110.000.00Proper Yane Leviel for Operational Purpose3120.000.00Proper Yane Leviel for Operational Purpose3120.000.00Proper Yane Leviel for Operational Purpose3120.000.00Proper Yane Leviel for Operational Purpose4130.000.00Dara Leviel for Operational Purpose4140.000.00Dara Levie for Operational Purpose4140.000.00Dara Levie for Operational Purpose4140.000.00Observational Purpose4140.000.000.00Observational Purpose4100.000.000.00Observational Purpose4000.000.000.00Observational Purpose5000.000.000.00Instructional Decisional Purpose4000.000.00Instructional D   |  | Number  | Original | Final   | Amounts | Positive (Negative) |
| Federal Encode Series32000.000.00Lead Source0.010.000.000.000.00Lead Source11100.000.000.00Property Taxa Levids Te DM Sories11100.000.000.00Property Taxa Levids Te DM Sories11100.000.000.00Property Taxa Levids Te DM Sories341500.000.000.00Carlos Rates34000.000.000.000.000.00Carlos Rates34000.000.000.000.000.00Tad Lack Sources34000.000.000.000.000.00Tad Lack Sources34000.000.000.000.000.00Tad Lack Sources6000.000.000.000.000.00EVENDURS00.000.000.000.000.00Inscription Sources6000.000.000.000.00Inscription Sources6000.000.000.000.00Inscription Sources6000.000.000.000.00Inscription Sources6000.000.000.000.00Inscription Sources6000.000.000.000.00Inscription Sources6000.000.000.000.00Stand Administration73000.000.000.00Stand Administration73000.000  | REVENUES   |         |          |         |         |                     |
| State Samoni         350           0.00           Packorf Inst Levical for Operational Purposes         311          0.00         0.00           Packorf Inst Levical for Operational Purposes         311          0.00         0.00         0.00           Packorf Inst Levical for Operational Purposes         311          0.00         0.00         0.00           Load Safe Taxos         3400         0.00         0.00         0.00         0.00         0.00           Ingas for Sarvis         3400         0.00   |  |         |          |         |         | 0.00                |
| Lock Source:  |  |         |          |         |         | 0.00                |
| Property Task Levis of Doth Servers3410000000Property Task Levis of Doth Servers343000.000.00Property Task Levis of Doth Servers34300.000.000.00Inder Servers34000.000.000.000.00Inger Fras3400.000.000.000.000.00Dorb Lead Faves00.000.000.000.000.00Tasl Jacob Servers3400.000.000.000.000.00Tasl Jacob Servers3400.000.000.000.000.00Tasl Jacob Servers3400.000.000.000.000.00Tasl Jacob Servers3400.000.000.000.000.00Property Servers3400.000.000.000.000.00Servers3400.000.000.000.000.00Servers3400.000.000.000.000.00Servers3400.000.000.000.000.00Servers3400.000.000.000.000.00Servers3400.000.000.000.000.00Servers3400.000.000.000.000.00Servers3400.000.000.000.000.00Servers3400.000.000.000.00Servers<   |  | 3300    |          |         | 0.00    | 0.00                |
| Propert Trans Lavia for Dath Service34120.000.00Lacil Select Taxe.34180.000.00Lacil Select Taxe.34180.000.00Lacil Select Taxe.34180.000.00Other Local Berema3400.000.000.00Other Local Berema3400.000.000.00Other Local Berema3400.000.000.000.00Teal Local Socies3400.000.000.000.00Person0.000.000.000.000.00Deratic Local Socies34000.000.000.00Beratic Select Taxin Select Selec   |  |         |          |         |         |                     |
| Property Trans Laviel for Capal Projects         3418         0.00         0.000           Cang Sta Trans Laviel for Service         3458         0.00         0.00         0.00           Cange for Service - Food Service         3456         0.00         0.00         0.00         0.00           Deal Loss         3466         0.00         0.00         0.00         0.00         0.00           Deal Loss Dearce         0.00         0.00         0.00         0.00         0.00         0.00           Deal Dearce         0.00         0.00         0.00         0.00         0.00         0.00           EXPLS/DITURIS         0.00         0.00         0.00         0.00         0.00         0.00           Instruction and Carceluin Devolument Services         600         0.00         0.00         0.00           Instruction and Carceluin Devolument Services         600         0.00  |  |         |          |         |         |                     |
| Load Safe Tarse         3418         0.00         0.00           Langes for Service         3455         0.00         0.000           Lange Los Service         3400         0.00         0.00         0.00           Tool I rand Source         3400         0.00         0.00         0.00         0.00           Tool I rand Source         3400         0.00  |  |         |          |         |         |                     |
| Chargen Service. Fool Service.         3450         0.00         0.00           Other Lead Revenue         0.00         0.00         0.00         0.00           Onder Lead Revenue         0.00         0.00         0.00         0.00           Total Lead Surveys         300         0.00         0.00         0.00         0.00           Total Lead Surveys         0.00         0.00         0.00         0.00         0.00           Total Revenue         0.00         0.00         0.00         0.00         0.00           Instructional Contractional Molta Service         6.00         0.00         0.00         0.00           Instructional Contractional Molta Service         6.00         0.00         0.00         0.00           Instructional Contractional Molta Service         6.00         0.00         0.00         0.00           Instructional Contractional Molta Service         7.00         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |  |         |          |         |         |                     |
| Import Fess         349         0         0.00         0.00           Trail Lock Source         300         0.00         0.00         0.00         0.00           Trail Lock Source         300         0.00         0.00         0.00         0.00           Dial Kreuse         0.01         0.00         0.00         0.00         0.00           EXPLAINTURIS         0.01         0.00         0.00         0.00           Instruction Microson         6.00         0.00         0.00         0.00           Pupi Prozent Services         6.00         0.00         0.00         0.00           Instruction Microson Microson         6.00         0.00         0.00         0.00           Instruction Microson Microson         6.00         0.00         0.00         0.00         0.00           Instruction Microson Microson         7.00         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>   |  |         |          |         |         | 0.00                |
| Obst-Load Revenue   |  |         |          |         |         | 0.00                |
| Trad Las Nonces3400.000.000.000.00EXPENDITRS0.000.000.000.00EVENTIRS5000.000.000.00Isranction5000.000.000.00Isranction5000.000.000.00Isranction5000.000.000.00Isranctional Moli Services6100.000.000.00Istractional Strikes6500.000.000.00Istractional Strikes6500.000.000.00Istractional Strikes7500.000.000.00Istractional Strikes7500.000.000.00Ceneral Administration7500.000.000.00Feddler Acquisition and Construction74100.000.000.00Istractional Strikes7500.000.000.000.00Pogial Transportation7600.000.000.000.00Operation of Plant7600.000.000.000.00Istractional Strikes81000.000.000.000.00Oranuality Strikes7900.000.000.000.00Oranuality Strikes7900.000.000.000.00Canada Udata7000.000.000.000.00Oranuality Strikes7900.000.000.000.00Canada Udata7900.000.000.000.00 <tr< td=""><td></td><td>3496</td><td></td><td></td><td></td><td>0.00</td></tr<>   |  | 3496    |          |         |         | 0.00                |
| Total Revenues         0.00         0.00         0.00         0.00         0.00           Current:         500         0.00         0.00         0.00           Instruction         500         0.00         0.00         0.00           Prof Pervand Services         630         0.00         0.00         0.00           Instruction Machine Declapment Services         630         0.00         0.00         0.00           Instruction Machine Services         630         0.00         0.00         0.00         0.00           School Mania         Timos Services         630         0.00  |  |         |          |         | 0.00    | 0.00                |
| EXPENDITURIS<br>Convert:         South         Convert:         Convert: <thconvert:< th="">         Convert:         <thconvert:< th=""></thconvert:<></thconvert:<>  | Total Local Sources                                    | 3400    | 0.00     | 0.00    | 0.00    | 0.00                |
| Curvet:<br>InstructionSooImage:<br>SourcetImage:<br>SourcetImage:<br>   | Total Revenues   |         | 0.00     | 0.00    | 0.00    | 0.00                |
| Instruction500000000Payl Phrosons Sovies5100.000.00Instructional Circlinal Peel permet Services6500.000.00Instructional Circlinal Peel permet Services6500.000.00Instructional Circlinal Peel permet Services6500.000.00Instructional Circlinal Peel permet Services6500.000.00School Istat7100.000.000.00School Istat7100.000.000.00School Istat7100.000.000.00School Istat7100.000.000.00Focd Services7000.000.000.00Focd Services7000.000.000.00Cortral Services7000.000.000.00Operation of Pant7000.000.000.00Animistruit Foundogy Services81000.000.00Cortral Service Istat7000.000.00Cortral Service Istat7000.00   | EXPENDITURES   |         |          |         |         |                     |
| Pipel Peorand Services         6100         000         000           Instructional Mark Services         6200         0.00         0.00           Instructional Sarvices         6400         0.00         0.00           Construction Related Technology         6500         0.00         0.00         0.00           Construction Related Technology         7100         0.00         0.00         0.00           Facilities Acquisition and Construction         7110         0.00         0.00         0.00           Facilities Acquisition and Construction         7100         0.00         0.00         0.00           Popil Transportation         7900         0.00 <t< td=""><td>Current:</td><td></td><td></td><td></td><td></td><td></td></t<>  | Current:   |         |          |         |         |                     |
| Instructional Media Services         630         0.00         0.00           Instructional Circulature Services         6400         0.00         0.00           Instructional Suff Training Services         6400         0.00         0.00           Instructional Rule Training Services         6400         0.00         0.00           Struction Rule Rule Technology         6500         0.00         0.00           School Administration         7300         0.00         0.00         0.00           School Administration         7300         0.00         0.00         0.00         0.00           Facilities Acquisition and Construction         7410         0.00 </td <td>Instruction</td> <td>5000</td> <td></td> <td></td> <td>0.00</td> <td>0.00</td>  | Instruction  | 5000    |          |         | 0.00    | 0.00                |
| Instructional Curiculum Development Services63000000.00Instructional Saff Training Services64000.000.00Instructional Saff Training Services64000.000.00Instructional Saff Training Services7000.000.00Central Administration72000.000.000.00Facility Services75000.000.000.00Facility Services75000.000.000.00Facility Services75000.000.000.00Ford Services75000.000.000.00Instruction Of Pariti77000.000.000.00Orand Services75000.000.000.00Orand Services83000.000.000.00Community Services83000.000.000.00Community Services7300.000.000.00Data Services7300.000.000.00Data Services7300.000.000.00Data Services7300.000.000.00Insciences of Pineighal7100.000.000.00Insciences of Pineighal7100.000.000.00Insciences Charlenge of Services7000.000.000.00Insciences Charlenge of Services7000.000.000.00Insciences Charlenge of Services7000.000.000.00Insciences Charlenge of Services700  | Pupil Personnel Services                               | 6100    |          |         | 0.00    | 0.00                |
| Isstructional Safit Training Services         6400         000         0.00           School Board         7100         0.00         0.00         0.00           School Board         7100         0.00         0.00         0.00         0.00           School Administration         7200         0.00   | Instructional Media Services                           | 6200    |          |         | 0.00    | 0.00                |
| Issurence Set Character | Instruction and Curriculum Development Services        | 6300    |          |         | 0.00    | 0.00                |
| Istancion Relata Technology         6500         0         0.00         0.00           Ceneral Administration         7200         0         0.00         0.00           Ceneral Administration         7200         0.00         0.00         0.00           Schol Administration         7300         0         0.00         0.00           Pscal Services         7500         0.00         0.00         0.00           Central Services         7600         0.00         0.00         0.00           Central Services         7700         0.00         0.00         0.00           Operation of Plant         7800         0.00         0.00         0.00           Maintenance of Plant         8100         0.00         0.00         0.00           Operation of Plant         710         0.00         0.00         0.00           Maintenance of Plant         710         0.00         0.00         0.00           Des Service: Guardia Costs         720         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td>-</td> <td>6400</td> <td></td> <td></td> <td>0.00</td> <td>0.00</td>  | -  | 6400    |          |         | 0.00    | 0.00                |
| School Bond         7100         0         0.00         0.00           General Administration         7200         0         0.00         0.00           School Administration         7300         0         0.00         0.00           School Administration         7410         0         0.00         0.00           School Administration         7410         0         0.00         0.00           Facilitis Acquisition and Construction         7410         0.00         0.00         0.00           Central Startistics         7500         0         0.00         0.00         0.00           Opaid Transportation         7800         0         0.00         0.00         0.00           Administrative Technology Services         8100         0         0.00         0.00         0.00           Community Services         9100         0         0.00  |  | 6500    |          |         |         |                     |
| General Administration         7200         0         0,000         0,000           Facilities Acquisition and Construction         7410         0         0,00         0,00           Facilities Acquisition and Construction         7400         0,00         0,00         0,00           Focal Services         7500         0         0,00         0,00         0,00           Central Services         7700         0         0,00         0,00         0,00           Operation of Plant         7900         0         0,00         0,00         0,00         0,00           Mainistration Textures         8100         0,00 <t< td=""><td></td><td>7100</td><td></td><td></td><td></td><td>0.00</td></t<>   |  | 7100    |          |         |         | 0.00                |
| School Administration         7300         0.00         0.00         0.00           Ficilitis Acquisition and Construction         7410         0.00         0.00         0.00           Fical Services         7500         0.00         0.00         0.00         0.00           Central Services         7600         0.00         0  | General Administration                                 | 7200    |          |         | 0.00    |                     |
| Facilitics Acquisition and Construction741000.000.00Food Services75000.000.00Food Services770000.000.00Central Services770000.000.00Pupil Transportation78000.000.000.00Operation of Plant79000.000.000.00Maintiscature Technology Services82000.000.000.00Community Services91000.000.000.00Community Services7200.000.000.00Deb Service: Francino 72000.000.000.000.00Interest7200.000.000.000.00Dusce Incose Expenditures7900.000.000.000.00Capital Outlay:93000.000.000.000.000.000.00Excelence Indexes37100.000.000.000.000.00Constal Expenditures37100.000.000.000.000.00Excelence Indexistenci37100.000.000.000.00Constal Expenditures37100.000.000.000.00Excelence Indicates of Participation37320.000.000.000.00Descutor on Rebranding Bonds37300.000.000.000.000.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>   |  |         |          |         |         | 0.00                |
| Fixed Services         7500         0.00         0.00         0.00           Certral Services         7700         0.00         0.00         0.00           Operation         7700         0.00         0.00         0.00           Operation of Plant         7700         0.00         0.00         0.00           Administrative Technology Services         8200         0.00         0.00         0.00           Administrative Technology Services         8200         0.00         0.00         0.00           Community Services         9100         0.00         0.00         0.00         0.00           Debt Service: (Function 9200)         710         0.00         0.00         0.00         0.00           Interest         720         0.00  | Facilities Acquisition and Construction                | 7410    |          |         |         |                     |
| Food Services         7000         0.00         0.000           Certral Services         7700         0.000         0.000           Pupil Transportation         7800         0.00         0.000           Mainistrative Fearboalogy Services         8200         0.00         0.000           Community Services         9200         0.00         0.00           Community Services         9200         0.00         0.00           Deb Service; (Fearboalogy Services         9200         0.00         0.00           Community Services         720         0.000         0.000           Deb Service; (Fearboalogy Services         720         0.000         0.000           Dues Service; (Fearboalogy Services         720         0.000         0.000           Dues Service; (Fearboalogy Services         730         0.00         0.000         0.000           Due Service; (Fearbalogy Services         730         0.00         0.000         0.00         0.00           Capital Outlay:         720         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <t< td=""><td></td><td>7500</td><td></td><td></td><td></td><td></td></t<>   |  | 7500    |          |         |         |                     |
| Central Services         7700         0.00         0.000           Operation         7800         0.000         0.000           Operation of Plant         7800         0.00         0.000           Adminestance of Plant         8100         0.00         0.000         0.000           Administrative Technology Services         8200         0.00         0.000         0.000           Community Services         9100         0.00         0.000         0.000           Dath Services         710         0.00         0.000         0.000           Increst         720         0.00         0.00         0.00         0.00           Dates Services         770         0.00  | Food Services  |         | -        |         |         |                     |
| Pipel Transportation         7800         0.00         0.00           Operation of Plant         8100         0.00         0.00           Administrative Technology Services         8200         0.00         0.00           Community Services         9100         0.00         0.00         0.00           Community Services         9100         0.00         0.00         0.00         0.00           Debt Service:         (Innetion Services)         0.00  |  |         |          |         |         |                     |
| Operation of Plant         7900         0.00         0.00           Administrative Technology Services         8200         0.00         0.00           Administrative Technology Services         8200         0.00         0.00           Obs Service: (Function 9200)         0.00         0.00         0.00           Retirement of Principal         710         0.00         0.00           Dues, Fees and Issuance Coxis         730         0.00         0.00           Miscellancous Expenditures         790         0.00         0.00           Optication and Construction         7420         0.00         0.00           Capital Outlay:         790         0.00         0.00         0.00           Capital Outlay:         790         0.00         0.00         0.00           Capital Outlay:         9200         0.00         0.00         0.00           Capital Outlay:         9200         0.00         0.00         0.00           Excess (Deficiency) of Revenues Over (Under Expenditures         0.00         0.00         0.00           Ontal Expenditures         0.00         0.00         0.00         0.00           Excess (Deficiency) of Revenues Over (Under Expenditures         0.00         0.00         0.00<   |  |         |          |         |         |                     |
| Matemace of Plant         8100         0         0.00         0.00         0.00           Administative Technolog Services         9100         0         0.00         0.00         0.00           Community Services         9100         0         0.00         0.00         0.00           Control Principal         710         0         0.00         0.00         0.00           Interest         720         0         0.00         0.00         0.00         0.00           Dues, Fees and Issuance Costs         730         0         0.00  |  |         |          |         |         |                     |
| Administrative Technology Services         9100         0.00  | 1  |         |          |         |         |                     |
| Community Services         9100         0.00         0.00         0.00           Dob Service: (Function 9200)         700         0.00         0.00         0.00           Interest         720         0.00         0.00         0.00           Dues, Fees and Issuance Costs         730         0.00         0.00         0.00           Miscellancous Expenditures         790         0.00         0.00         0.00           Obter Capital Outlay:         790         0.00         0.00         0.00         0.00           Obter Capital Outlay:         9300         0.00   |  |         |          |         |         |                     |
| Debt Servic         (Function 9200)         model         model         model           Retirement of Principal         710         0.00         0.00         0.00           Dues, Fees and Issuance Costs         730         0.00         0.00         0.00           Dues, Fees and Issuance Costs         730         0.00         0.00         0.00           Capital Outlay:         790         0.00         0.00         0.00           Capital Outlay:         7420         0.00         0.00         0.00           Capital Outlay:         9300         0.00         0.00         0.00         0.00           Other Capital Outlay:         9300         0.00         0.00         0.00         0.00           Cost Capital Outlay:         9300         0.0   |  |         |          |         |         |                     |
| Retirement of Principal7100000.000Interest7200.000.000Dues, Fees and Issuance Costs7300.000.000Miscellaneous Expenditures7900.000.000Capital Outlay:74200.000.000Tacilities Aquisition and Construction74200.000.000Other Capital Outlay93000.0000.0000.000Total Spenditures0.000.0000.0000.000Total Spenditures0.000.0000.0000.000Cresce Differicery of Revenes Over (Under) Expenditures0.000.0000.0000.000Permium on Sale of Bonds37010.000.0000.000Premium on Sale of Bonds37150.0000.0000.000Premium on Sale of Ponds37920.000.0000.000Premium on Sale of Ponds37930.000.0000.000Ottificates of Participation37930.000.0000.000Certificates of Participation37300.000.0000.000Credificates of Participation37300.000.0000.000Discount on Exclude Sale of Capital Asets37000.0000.000Discount on Exclude Sale of Capital Asets37300.000.000Discount on Exclude Sale of Capital Asets37300.000.000Discount on Exclude Sale of Capital Asets37300.000.000Discount on Exclude Sale of Capital Asets3730  |  | ,100    |          |         | 0.00    | 0.00                |
| Interest         720         0.00         0.00         0.00           Dues, Fees and Issance Coxts         730         0.00         0.00         0.00           Capital Outlay:         7420         0.00         0.00         0.00           Capital Outlay:         7420         0.00         0.00         0.00           Chail Expeditures         0.00  |  | 710     |          |         | 0.00    | 0.00                |
| Dues, Fees and Issuance Costs         730         0.00         0.00           Miscellaneous Expenditures         790         0.00         0.00         0.00           Facilities Acquisition and Construction         7420         0.00         0.00         0.00           Other Capital Outlay         9300         0.00         0.00         0.00         0.00           Other Capital Outlay         9300         0.00         0.00         0.00         0.00           Other Capital Outlay         9300         0.00         0.00         0.00         0.00           Other Capital Outlay         0.00         0.00         0.00         0.00         0.00           Premise Over (Under) Expenditures         0.00         0.00         0.00         0.00         0.00           Premise on Sale of Bonds         3710         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         891         0.00         0.00         0.00         0.00           Discount on Scient of Bonds         892         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00   | *  |         |          |         |         |                     |
| Miscellaneous Expenditures         790         0         0.00         0.000           Capital Outlay:         7420         0.00         0.000         0.000           Other Capital Outlay         9300         0.00         0.000         0.000         0.000           Other Capital Outlay         9300         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |  |         |          |         |         |                     |
| Capital Outlay:         7420         0.00         0.000           Facilities Acquisition and Construction         7420         0.00         0.000         0.000           Other Capital Outlay         9300         0.00         0.00         0.00         0.00           Total Expenditures         0.00         0.00         0.00         0.00         0.00           Scress Deficiency of Revenues Over (Under) Expenditures         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3710         0.00         0.00         0.00           Premium on Sale of Bonds         891         0.00         0.00         0.00           Premium on Sale of Bonds         3792         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00           Discount on Critificates of Participation         3793         0.00         0.00         0.00           Discount on Critificates of Participation         3730         0.00         0.00         0.00           Discount on Critificates of Participation         3730         0.00         0.00         0.00           Discount on Critificates of Participation         3740         0.00         0.00         0.00 </td <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td>  | 1  |         |          |         |         |                     |
| Facilities Acquisition and Construction74200.000.000Other Capital Outagy93000.000.0000.000Otal Expenditures0.000.0000.0000.000Excess (Deficiency) of Revenues Over (Under) Expenditures0.000.0000.0000.000OTHER FINANCING SOURCES (USES)0.000.0000.0000.000Degratem Bonds Issued37100.0000.0000.000Premium on Sale of Bonds37910.0000.0000.000Refunding Bonds37920.0000.0000.000Refunding Bonds37920.0000.0000.000Premium on Refunding Bonds37900.0000.0000.000Orentificates of Participation Issued37500.0000.0000.000Premium on Certificates of Participation37330.0000.0000.000Discount on Refunding Bonds37200.0000.0000.000Premium on Certificates of Participation8930.0000.0000.000Discount on Certificates of Participation37300.0000.0000.000Discount on Certificates of Participation8930.0000.0000.000Discount on Certificates of Participation8930.0000.0000.000Discount on Certificates of Participation8930.0000.0000.000Discount on Certificates Orbarie Sontract37600.0000.0000.000Discount on Certificates Orbarie Construction Adva   | *  | 790     |          |         | 0.00    | 0.00                |
| Other Capital Outlay         9300         0.00         0.000         0.000           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)          0.00         0.00         0.00           Premium on Sale of Bonds         3710         0.00         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00           Premium on Sele of Bonds         3792         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00           Deremium on Refunding Bonds         892         0.00         0.00         0.00           Orentificates of Participation         3750         0.00         0.00         0.00           Dereceds from the Sale of Capital Assets         3730         0.00         0.00         0.00           Loars Incurred         3740         0.00         0.00         0.00         0.00         0.00         0.00 <t< td=""><td></td><td>7420</td><td></td><td></td><td>0.00</td><td>0.00</td></t<>  |  | 7420    |          |         | 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         0.00           Cong. Term Bonds Issued         3710         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3711         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         891         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         891         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3792         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         3792         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         3793         0.00  |  |         |          |         |         |                     |
| Excess (Deficiency) of Revenues Over (Under) Expenditures         0.00         0.00         0.00         0.00           OTHER FINANCING SOURCES (USES)  |  | 9300    | 0.00     | 0.00    |         |                     |
| OTHER FINANCING SOURCES (USES)         0         0.00           Long-Term Bonds Issued         3710         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00           Discount on Sale of Bonds         891         0.00         0.00           Premium on Sale of Bonds         3715         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00           Discount on Refunding Bonds         8792         0.00         0.00           Discount on Refunding Bonds         8792         0.00         0.00           Otto Refunding Bonds         8792         0.00         0.00         0.00           Discount on Refunding Bonds         8793         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00         0.00           Loss Recoveries         3770         0.00         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.0  | *  |         |          |         |         |                     |
| Long-Term Bonds Issued         3710         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00           Discout on Sale of Bonds         891         0.00         0.00         0.00           Refunding Bonds Issued         3715         0.00         0.00         0.00           Premium on Refunding Bonds         892         0.00         0.00         0.00           Discout on Refunding Bonds         892         0.00         0.00         0.00           Certificates of Participation Issued         3750         0.00         0.00         0.00           Discout on Refunding Bonds         892         0.00         0.00         0.00         0.00           Discout on Certificates of Participation         3733         0.00         0.00         0.00         0.00           Loss Recoveries         3740         0.00 <td></td> <td>_</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>  |  | _       | 0.00     | 0.00    | 0.00    | 0.00                |
| Premium on Sale of Bonds         3791         0.00         0.000           Discount on Sale of Bonds         891         0.00         0.000         0.000           Refunding Bonds Issued         3715         0.00         0.000         0.000           Premium on Refunding Bonds         3792         0.00         0.000         0.000           Discount on Refunding Bonds         892         0.00         0.000         0.000           Certificates of Participation Issued         3750         0.00         0.000         0.000           Premium on Certificates of Participation         3793         0.000         0.000         0.000           Discount on Certificates of Participation         893         0.00         0.000         0.000           Discount on Certificates of Participation         3730         0.00         0.000         0.000           Loans Incurred         3720         0.00         0.000         0.000         0.000           Loss Recoveries         3740         0.00         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000   |  |         |          |         |         |                     |
| Discount on Sale of Bonds         891         0.00         0.00           Refunding Bonds Issued         3715         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00           Discourt on Refunding Bonds         892         0.00         0.00         0.00           Certificates of Participation Issued         3750         0.00         0.00         0.00           Discourt on Certificates of Participation         3793         0.00         0.00         0.00           Discourt on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3760         0.00         0.   |  |         |          |         |         |                     |
| Refunding Bonds Issued         3715         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00           Critificates of Participation Issued         3750         0.00         0.00           Premium on Certificates of Participation         3793         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3660         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         <  |  |         |          |         |         |                     |
| Premium on Refunding Bonds         3792         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00         0.00           Certificates of Participation Issued         3750         0.00         0.00         0.00           Premium on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00         0.00           SPECIEL ITEMS   |  |         |          |         |         |                     |
| Discount on Refunding Bonds         892         0.00         0.00           Certificates of Participation Issued         3750         0.00         0.00           Premium on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3740         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00         0.00           PECIAL ITEMS         0.00         0.00         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>  |  |         |          |         |         |                     |
| Certificates of Participation Issued         3750         0.00         0.00           Premium on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00           Transfers Out         9700         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00   |  |         |          |         |         |                     |
| Premium on Certificates of Participation         3793         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         0.00         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers Nut         3600         0.00         0.00         0.00         0.00         0.00           Special Facilities Construction Advances         9700         0.00  | 6  |         |          |         |         |                     |
| Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         0.00         0.00         0.00         0.00           Loss Recoveries         3740         0.0   |  |         |          |         |         |                     |
| Loans Incurred         3720         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00  | 1  |         |          |         |         |                     |
| Proceeds from the Sale of Capital Assets         3730         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00           Transfers Out         9700         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           Matching Financing Sources (Uses)         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           Matchine in Fund Balances         0.00   | *  |         |          |         |         |                     |
| Loss Recoveries         3740         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00           Transfers Out         9700         0.00         0.00         0.00         0.00           SPECIAL ITEMS         9700         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           Matchine in Fund Balances         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>  |  |         |          |         |         | 0.00                |
| Proceeds of Forward Supply Contract         3760         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00           Transfers In         3600         0.00         0.00         0.00           Transfers Out         9700         0.00         0.00         0.00           Total Other Financing Sources (Uses)         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00           Net Change in Fund Balances         2800         0.00         0.00         0.00         0.00           Adjustment to Fund Balances         2891         0.00         0.00         0.00         0.00   |  |         |          |         |         | 0.00                |
| Special Facilities Construction Advances         3770         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00           Transfers Out         9700         0.00         0.00         0.00         0.00           Total Other Financing Sources (Uses)         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           Net Change in Fund Balances         0.00         0.00         0.00         0.00         0.00           Fund Balances, July 1, 2008         2800         0.00         0.00         0.00         0.00           Adjustment to Fund Balances         2891         0.00         0.00         0.00         0.00   |  |         |          |         |         | 0.00                |
| Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers In         3600         0.00         0.00         0.00         0.00           Transfers Out         9700         0.00         0.00         0.00         0.00           Total Other Financing Sources (Uses)         0.00         0.00         0.00         0.00         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           EXTRAORDINARY ITEMS         0.00         0.  |  |         |          |         |         | 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         SPECIAL ITEMS       0.00       0.00       0.00       0.00         EXTRAORDINARY ITEMS       0.00       0.00       0.00       0.00         Net Change in Fund Balances       0.00       0.00       0.00       0.00         Fund Balances       2800       0.00       0.00       0.00         Adjustment to Fund Balances       2891       0.00       0.00       0.00  | *  |         |          |         |         | 0.00                |
| Transfers Out         9700         0.00         0.00         0.00           Total Other Financing Sources (Uses)         0.00<   | Payments to Refunded Bond Escrow Agent (Function 9299) |         |          |         | 0.00    | 0.00                |
| Total Other Financing Sources (Uses)         0.00  | Transfers In   |         |          |         |         | 0.00                |
| SPECIAL ITEMS         0.00         0.00   |  | 9700    |          |         | 0.00    | 0.00                |
|   | Total Other Financing Sources (Uses)                   |         | 0.00     | 0.00    | 0.00    | 0.00                |
|   | SPECIAL ITEMS  |         |          |         |         |                     |
| EXTRAORDINARY ITEMS         0.00         0.00         0.00           Net Change in Fund Balances         0.00         0.00         0.00         0.00           Fund Balances, July 1, 2008         2800         0.00         0.00         0.00           Adjustment to Fund Balances         2891         0.00         0.00         0.00  |  |         |          |         | 0.00    | 0.00                |
| Image:  | EXTRAORDINARY ITEMS                                    |         |          |         |         |                     |
| Net Change in Fund Balances         0.00         0.00         0.00         0.00           Fund Balances, July 1, 2008         2800         0.00         0.00         0.00           Adjustment to Fund Balances         2891         0.00         0.00         0.00   |  |         |          |         | 0.00    | 0.00                |
| Fund Balances, July 1, 2008         2800         0.00         0.00           Adjustment to Fund Balances         2891         0.00         0.00   | Net Change in Fund Balances                            |         | 0.00     | 0.00    |         | 0.00                |
| Adjustment to Fund Balances         2891         0.00         0.00  |  | 2800    | 0.00     | 0.00    |         |                     |
|   |  |         |          |         |         |                     |
|   | Fund Balances, June 30, 2009                           | 2700    | 0.00     | 0.00    | 0.00    | 0.00                |

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

|  |         |            | Special Rev   | enue Funds      |                 |
|--|---------|------------|---------------|-----------------|-----------------|
|  |         | Food       | Other Federal | Miscellaneous   | Total Nonmajor  |
|  | Account | Service    | Programs      | Special Revenue | Special Revenue |
|  | Number  | 410        | 420           | 490             | Funds           |
| ASSETS   |         |            |               |                 |                 |
| Cash and Cash Equivalents                          | 1110    | 65,300.00  | (26,668.00)   | 42,238.00       | 80,870.00       |
| Investments  | 1160    | 30,610.00  | 1,150,705.00  | 879,251.00      | 2,060,566.00    |
| Taxes Receivable, Net                              | 1120    | -          | -             | -               | 0.00            |
| Accounts Receivable, Net                           | 1130    | 8,231.00   | -             | -               | 8,231.00        |
| Interest Receivable                                | 1170    | -          | -             | -               | 0.00            |
| Due from Reinsurer                                 | 1180    | -          | -             | -               | 0.00            |
| Deposits Receivable                                | 1210    | -          | -             | -               | 0.00            |
| Due From Other Funds:                              |         |            |               |                 |                 |
| Budgetary Funds                                    | 1141    | 69,525.00  | 63,808.00     | 424.00          | 133,757.00      |
| Internal Funds                                     | 1142    | -          | 39,553.00     | -               | 39,553.00       |
| Due from Other Agencies                            | 1220    | 139,255.00 | 792,969.00    | -               | 932,224.00      |
| Inventory  | 1150    | 630,234.00 | -             | -               | 630,234.00      |
| Prepaid Items                                      | 1230    | 0.00       | 0.00          | 0.00            | 0.00            |
| Total Assets                                       |         | 943,155.00 | 2,020,367.00  | 921,913.00      | 3,885,435.00    |
| LIABILITIES AND FUND BALANCES                      |         |            |               |                 |                 |
| LIABILITIES  |         |            |               |                 |                 |
| Salaries, Benefits and Payroll Taxes Payable       | 2110    | -          | 130,805.00    | 19,090.00       | 149,895.00      |
| Payroll Deductions and Withholdings                | 2170    | -          | -             | -               | 0.00            |
| Accounts Payable                                   | 2120    | 88,551.00  | 145,826.00    | 30,376.00       | 264,753.00      |
| Judgments Payable                                  | 2130    | -          | -             | -               | 0.00            |
| Construction Contracts Payable                     | 2140    | -          | -             | -               | 0.00            |
| Construction Contracts Payable-Retained Percentage | 2150    | -          | -             | -               | 0.00            |
| Matured Bonds Payable                              | 2180    | -          | -             | -               | 0.00            |
| Matured Interest Payable                           | 2190    | -          | -             | -               | 0.00            |
| Due to Fiscal Agent                                | 2240    | -          | -             | -               | 0.00            |
| Sales Tax Payable                                  | 2260    | -          | -             | -               | 0.00            |
| Accrued Interest Payable                           | 2210    | -          | -             | -               | 0.00            |
| Deposits Payable                                   | 2220    | -          | -             | -               | 0.00            |
| Due to Other Agencies                              | 2230    | -          | 1,451,039.00  | -               | 1,451,039.00    |
| Due to Other Funds:                                |         |            |               |                 |                 |
| Budgetary Funds                                    | 2161    | 3,116.00   | 292,697.00    | 3,993.00        | 299,806.00      |
| Internal Funds                                     | 2162    | -          |               | -               | 0.00            |
| Deferred Revenue:                                  |         |            |               |                 |                 |
| Unearned Revenue                                   | 2410    | -          |               | 868,454.00      | 868,454.00      |
| Unavailable Revenue                                | 2410    | 0.00       | 0.00          | 0.00            | 0.00            |
| Total Liabilities                                  |         | 91,667.00  | 2,020,367.00  | 921,913.00      | 3,033,947.00    |
| FUND BALANCES                                      |         |            |               |                 |                 |
| Reserved For:                                      |         |            |               |                 |                 |
| Endowments   | 2705    | -          | -             | -               | 0.00            |
| State Required Carryover Programs                  | 2710    | -          | -             | -               | 0.00            |
| Encumbrances                                       | 2720    | -          | -             | -               | 0.00            |
| Inventory  | 2730    | 630,234.00 | -             | -               | 630,234.00      |
| Other Purposes                                     |         | -          | -             | -               | 0.00            |
| Unreserved:  |         |            |               |                 |                 |
| Designated for, reported in:                       |         |            |               |                 |                 |
| [Specify]  | 2760    | -          | -             | -               | 0.00            |
| [Specify]  | 2760    | -          | -             | -               | 0.00            |
| Undesignated, reported in:                         |         |            |               |                 |                 |
| General Fund                                       | 2760    | -          | -             | -               | 0.00            |
| Special Revenue Funds                              | 2760    | -          | -             | -               | 0.00            |
| Debt Service Funds                                 | 2760    | 221,254.00 | -             | -               | 221,254.00      |
| Capital Projects Funds                             | 2760    | -          | -             | -               | 0.00            |
| Permanent Funds                                    | 2760    | -          | -             | -               | 0.00            |
| Total Fund Balances                                | 2700    | 851,488.00 | -             | -               | 851,488.00      |
| Total Liabilities and Fund Balances                |         | 943,155.00 | 2,020,367.00  | 921,913.00      | 3,885,435.00    |

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

|  |              |            |             |                    | Debt Service Funds |           |            |                |
|--|--------------|------------|-------------|--------------------|--------------------|-----------|------------|----------------|
|  |              | SBE/COBI   | Special Act | Section 1011.14/15 | Motor Vehicle      | District  | Other Debt | Total Nonmajor |
|  | Account      | Bonds      | Bonds       | F.S.               | Bonds              | Bonds     | Service    | Debt Service   |
|  | Number       | 210        | 220         | 230                | 240                | 250       | 290        | Funds          |
| ASSETS   |              |            |             |                    |                    |           |            |                |
| Cash and Cash Equivalents                          | 1110         | 0.00       | 5,000.00    |                    |                    | 0.00      | 0.00       | 5,000.00       |
| Investments  | 1160         | 371,429.00 | 616,925.00  | 0.00               |                    | 43,554.00 | 0.00       | 1,031,908.00   |
| Taxes Receivable, Net                              | 1120         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Accounts Receivable, Net                           | 1130         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Interest Receivable                                | 1170         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Due from Reinsurer                                 | 1180         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Deposits Receivable                                | 1210         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Due From Other Funds:                              |              | 0.00       | 0.00        | 0.00               |                    | 0.00      |            |                |
| Budgetary Funds                                    | 1141         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Internal Funds                                     | 1142         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Due from Other Agencies                            | 1220         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Inventory  | 1150         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Prepaid Items                                      | 1230         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Total Assets                                       |              | 371,429.00 | 621,925.00  | 0.00               | 0.00               | 43,554.00 | 0.00       | 1,036,908.00   |
| LIABILITIES AND FUND BALANCES                      |              |            |             |                    |                    |           |            |                |
| LIABILITIES  |              |            |             |                    |                    |           |            |                |
| Salaries, Benefits and Payroll Taxes Payable       | 2110         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Payroll Deductions and Withholdings                | 2170         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Accounts Payable                                   | 2120         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Judgments Payable                                  | 2130         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Construction Contracts Payable                     | 2140         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Construction Contracts Payable-Retained Percentage | 2150         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Matured Bonds Payable                              | 2180         | 0.00       | 0.00        | 0.00               | 0.00               | 19,000.00 | 0.00       | 19,000.00      |
| Matured Interest Payable                           | 2190         | 0.00       | 5,319.00    | 0.00               | 0.00               | 24,554.00 | 0.00       | 29,873.00      |
| Due to Fiscal Agent                                | 2240         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Sales Tax Payable                                  | 2260         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| Accrued Interest Payable                           | 2210         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Deposits Payable                                   | 2220         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Due to Other Agencies                              | 2230         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Due to Other Funds:                                |              |            |             |                    |                    |           |            |                |
| Budgetary Funds                                    | 2161         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| Internal Funds                                     | 2162         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| Deferred Revenue:                                  |              |            |             |                    |                    |           |            |                |
| Unearned Revenue                                   | 2410         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| Unavailable Revenue                                | 2410         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| Total Liabilities                                  |              | 0.00       | 5,319.00    | 0.00               | 0.00               | 43,554.00 | 0.00       | 48,873.00      |
| FUND BALANCES                                      |              |            |             |                    |                    |           |            |                |
| Reserved For:                                      |              |            |             |                    |                    |           |            |                |
| Endowments   | 2705         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| State Required Carryover Programs                  | 2710         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Encumbrances                                       | 2720         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Inventory  | 2730         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Other Purposes                                     |              | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Unreserved:  |              |            |             |                    |                    |           |            |                |
| Designated for, reported in:                       | 27.0         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| [Specify]  | 2760         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| [Specify]  | 2760         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| Undesignated, reported in:                         | 2760         | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| General Fund                                       | 2760<br>2760 | 0.00       | 0.00        | 0.00               |                    | 0.00      | 0.00       | 0.00           |
| Special Revenue Funds                              |              | 0.00       | 0.00        |                    |                    | 0.00      | 0.00       | 0.00           |
| Debt Service Funds                                 | 2760         |            |             | 0.00               |                    | 0.00      |            |                |
| Capital Projects Funds                             | 2760         | 371,429.00 | 616,606.00  | 0.00               |                    | 0.00      | 0.00       | 988,035.00     |
| Permanent Funds                                    | 2760         | 0.00       | 0.00        | 0.00               | 0.00               | 0.00      | 0.00       | 0.00           |
| Total Fund Balances                                | 2700         | 371,429.00 | 616,606.00  | 0.00               | 0.00               | 0.00      | 0.00       | 988,035.00     |
| Total Liabilities and Fund Balances                |              | 371,429.00 | 621,925.00  | 0.00               | 0.00               | 43,554.00 | 0.00       | 1,036,908.00   |

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

| June 30, 2009                                      | Capital Projects Funds |  |                                |  |   |                          |  |  |  |                                     |   |
|--|------------------------|--|--------------------------------|--|---|--------------------------|--|--|--|-------------------------------------|---|
|  | Account<br>Number      | Capital Outlay<br>Bond Issues<br>(COBI)<br>310 | Special<br>Act<br>Bonds<br>320 | Section 1011.14/<br>1011.15<br>F.S. Loans<br>330 | Public Education<br>Capital Outlay<br>(PECO)<br>340 | District<br>Bonds<br>350 | Capital Outlay and<br>Debt Service Funds<br>(CO & DS)<br>360 | Capital Improvement<br>Section 1011.71(2)<br>F.S.<br>370 | Voted<br>Capital<br>Improvement<br>380 | Other<br>Capital<br>Projects<br>390 | Total Nonmajor<br>Capital<br>Project<br>Funds |
| ASSETS   |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Cash and Cash Equivalents                          | 1110                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Investments  | 1160                   | (4,714.00)                                     | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | (4,714.00                                     |
| Taxes Receivable, Net                              | 1120                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Accounts Receivable, Net                           | 1130                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Interest Receivable                                | 1170                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Due from Reinsurer                                 | 1180                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Deposits Receivable                                | 1210                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Due From Other Funds:                              |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Budgetary Funds                                    | 1141                   | 4,714.00                                       | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 4,714.00                                      |
| Internal Funds                                     | 1142                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Due from Other Agencies                            | 1220                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Inventory  | 1150                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Prepaid Items                                      | 1230                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Total Assets                                       |                        | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| LIABILITIES AND FUND BALANCES<br>LIABILITIES       |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Salaries, Benefits and Payroll Taxes Payable       | 2110                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Payroll Deductions and Withholdings                | 2170                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Accounts Payable                                   | 2120                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Judgments Payable                                  | 2130                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Construction Contracts Payable                     | 2140                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Construction Contracts Payable-Retained Percentage | 2150                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Matured Bonds Payable                              | 2180                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Matured Interest Payable                           | 2190                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Due to Fiscal Agent                                | 2240                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Sales Tax Payable                                  | 2260                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Accrued Interest Payable                           | 2210                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Deposits Payable                                   | 2220                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Due to Other Agencies                              | 2230                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Due to Other Funds:                                |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Budgetary Funds                                    | 2161                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Internal Funds                                     | 2162                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Deferred Revenue:                                  |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Unearned Revenue                                   | 2410                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Unavailable Revenue                                | 2410                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Total Liabilities                                  |                        | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| FUND BALANCES                                      |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Reserved For:                                      |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Endowments   | 2705                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| State Required Carryover Programs                  | 2710                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Encumbrances                                       | 2720                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Inventory  | 2730                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Other Purposes                                     |                        | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Unreserved:  |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| Designated for, reported in:                       |                        |  |                                |  |   |                          |  |  |  |                                     |   |
| [Specify]  | 2760                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| [Specify]  | 2760                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Undesignated, reported in:<br>General Fund         | 2760                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Special Revenue Funds                              | 2760                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Debt Service Funds                                 | 2760                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Capital Projects Funds                             | 2760                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Permanent Funds                                    | 2760                   | 0.00   | 0.00                           | 0.00   | 0.00  |                          |  | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Total Fund Balances                                | 2700                   | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |
| Total Liabilities and Fund Balances                |                        | 0.00   | 0.00                           | 0.00   | 0.00  | 0.00                     | 0.00   | 0.00   | 0.00                                   | 0.00                                | 0.00  |

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

|  |         |           | Total        |
|--|---------|-----------|--------------|
|  |         | Permanent | Nonmajor     |
|  | Account | Fund      | Governmental |
|  | Number  | 000       | Funds        |
| ASSETS   |         |           |              |
| Cash and Cash Equivalents                          | 1110    | 0.00      | 85,870.00    |
| Investments  | 1160    | 0.00      | 3,087,760.00 |
| Taxes Receivable, Net                              | 1120    | 0.00      | 0.00         |
| Accounts Receivable, Net                           | 1130    | 0.00      | 8,231.00     |
| Interest Receivable                                | 1170    | 0.00      | 0.00         |
| Due from Reinsurer                                 | 1180    | 0.00      | 0.00         |
| Deposits Receivable                                | 1210    | 0.00      | 0.00         |
| Due From Other Funds:                              |         |           |              |
| Budgetary Funds                                    | 1141    | 0.00      | 138,471.00   |
| Internal Funds                                     | 1142    | 0.00      | 39,553.00    |
| Due from Other Agencies                            | 1220    | 0.00      | 932,224.00   |
| Inventory  | 1150    | 0.00      | 630,234.00   |
| Prepaid Items                                      | 1230    | 0.00      | 0.00         |
| Total Assets                                       |         | 0.00      | 4,922,343.00 |
| LIABILITIES AND FUND BALANCES                      |         |           |              |
| LIABILITIES  |         |           |              |
| Salaries, Benefits and Payroll Taxes Payable       | 2110    | 0.00      | 149,895.00   |
| Payroll Deductions and Withholdings                | 2170    | 0.00      | 0.00         |
| Accounts Payable                                   | 2120    | 0.00      | 264,753.00   |
| Judgments Payable                                  | 2130    | 0.00      | 0.00         |
| Construction Contracts Payable                     | 2140    | 0.00      | 0.00         |
| Construction Contracts Payable-Retained Percentage | 2150    | 0.00      | 0.00         |
| Matured Bonds Payable                              | 2180    | 0.00      | 19,000.00    |
| Matured Interest Payable                           | 2190    | 0.00      | 29,873.00    |
| Due to Fiscal Agent                                | 2240    | 0.00      | 0.00         |
| Sales Tax Payable                                  | 2260    | 0.00      | 0.00         |
| Accrued Interest Payable                           | 2210    | 0.00      | 0.00         |
| Deposits Payable                                   | 2220    | 0.00      | 0.00         |
| Due to Other Agencies                              | 2230    | 0.00      | 1,451,039.00 |
| Due to Other Funds:                                |         |           |              |
| Budgetary Funds                                    | 2161    | 0.00      | 299,806.00   |
| Internal Funds                                     | 2162    | 0.00      | 0.00         |
| Deferred Revenue:                                  |         |           |              |
| Unearned Revenue                                   | 2410    | 0.00      | 868,454.00   |
| Unavailable Revenue                                | 2410    | 0.00      | 0.00         |
| Total Liabilities                                  |         | 0.00      | 3,082,820.00 |
| FUND BALANCES                                      |         |           |              |
| Reserved For:                                      |         |           |              |
| Endowments   | 2705    | 0.00      | 0.00         |
| State Required Carryover Programs                  | 2710    | 0.00      | 0.00         |
| Encumbrances                                       | 2720    | 0.00      | 0.00         |
| Inventory  | 2730    | 0.00      | 630,234.00   |
| Other Purposes                                     |         | 0.00      | 0.00         |
| Unreserved:  |         |           |              |
| Designated for, reported in:                       |         |           |              |
| [Specify]  | 2760    | 0.00      | 0.00         |
| [Specify]  | 2760    | 0.00      | 0.00         |
| Undesignated, reported in:                         |         |           |              |
| General Fund                                       | 2760    | 0.00      | 0.00         |
| Special Revenue Funds                              | 2760    | 0.00      | 0.00         |
| Debt Service Funds                                 | 2760    | 0.00      | 221,254.00   |
| Capital Projects Funds                             | 2760    | 0.00      | 988,035.00   |
| Permanent Funds                                    | 2760    | 0.00      | 0.00         |
| Total Fund Balances                                | 2700    | 0.00      | 1,839,523.00 |
| Total Liabilities and Fund Balances                | 2700    | 0.00      | 4,922,343.00 |
| A sum and mute and r and bauntes                   | 1       | 0.00      | т,722,5т5.00 |

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

|  |         |               | Special Reve  |                 |                 |
|--|---------|---------------|---------------|-----------------|-----------------|
|  |         | Food          | Other Federal | Miscellaneous   | Total Nonmajor  |
|  | Account | Service       | Programs      | Special Revenue | Special Revenue |
|  | Number  | 410           | 420           | 490             | Funds           |
| REVENUES   | rumber  | 410           | 420           | 490             | T und3          |
| Federal Direct   | 3100    | 0.00          | 1,108,291.00  | 0.00            | 1,108,291.0     |
|  |         |               |               |                 |                 |
| Federal Through State and Local                            | 3200    | 8,402,604.00  | 20,761,703.00 | 0.00            | 29,164,307.0    |
| State Sources  | 3300    | 155,255.00    | 0.00          | 0.00            | 155,255.0       |
| Local Sources:   |         |               |               |                 |                 |
| Property Taxes Levied for Operational Purposes             | 3411    | 0.00          | 0.00          | 0.00            | 0.0             |
| Property Taxes Levied for Debt Service                     | 3412    | 0.00          | 0.00          | 0.00            | 0.0             |
| Property Taxes Levied for Capital Projects                 | 3413    | 0.00          | 0.00          | 0.00            | 0.0             |
| Local Sales Taxes  | 3418    | 0.00          | 0.00          | 0.00            | 0.0             |
| Charges for Service - Food Service                         | 345X    | 7,372,093,00  | 0.00          | 0.00            | 7.372.093.0     |
| Impact Fees  | 3496    | 0.00          | 0.00          | 0.00            | 0.0             |
| Other Local Revenue  | 5490    | 82,010.00     | 0.00          | 1,010,557.00    | 1,092,567.0     |
|  | 2400    |               |               |                 |                 |
| Total Local Sources  | 3400    | 7,454,103.00  | 0.00          | 1,010,557.00    | 8,464,660.0     |
| Total Revenues   |         | 16,011,962.00 | 21,869,994.00 | 1,010,557.00    | 38,892,513.0    |
| EXPENDITURES   |         |               |               |                 |                 |
| Current:   |         |               |               |                 |                 |
| Instruction  | 5000    | 0.00          | 13,020,524.00 | 281,236.00      | 13,301,760.0    |
| Pupil Personnel Services                                   | 6100    | 0.00          | 2,915,040.00  | 97,765.00       | 3,012,805.0     |
| Instructional Media Services                               | 6200    | 0.00          | 2,409.00      | 74,571.00       | 76,980.0        |
| Instruction and Curriculum Development Services            | 6300    | 0.00          | 1.416.459.00  | 19,463.00       | 1.435.922.0     |
| Instructional Staff Training Services                      | 6400    | 0.00          | 2,478,887.00  | 219,677.00      | 2,698,564.0     |
|  |         |               |               |                 |                 |
| Instruction Related Technology                             | 6500    | 0.00          | 0.00          | 0.00            | 0.0             |
| School Board   | 7100    | 0.00          | 0.00          | 0.00            | 0.0             |
| General Administration                                     | 7200    | 0.00          | 958,740.00    | 160,079.00      | 1,118,819.0     |
| School Administration                                      | 7300    | 0.00          | 22,000.00     | 0.00            | 22,000.0        |
| Facilities Acquisition and Construction                    | 7410    | 0.00          | 0.00          | 93,757.00       | 93,757.0        |
| Fiscal Services  | 7500    | 0.00          | 0.00          | 0.00            | 0.0             |
| Food Services  | 7600    | 15,889,753.00 | 0.00          | 0.00            | 15,889,753.0    |
| Central Services   | 7700    | 0.00          | 12,000.00     | 1,387.00        | 13,387.0        |
| Pupil Transportation                                       | 7800    | 0.00          | 297,840.00    | 0.00            | 297,840.0       |
|  | 7900    | 0.00          | 142.00        | 0.00            | 297,840.0       |
| Operation of Plant   |         |               |               |                 |                 |
| Maintenance of Plant                                       | 8100    | 0.00          | 0.00          | 0.00            | 0.0             |
| Administrative Technology Services                         | 8200    | 0.00          | 0.00          | 3,547.00        | 3,547.0         |
| Community Services   | 9100    | 0.00          | 373,316.00    | 0.00            | 373,316.0       |
| Debt Service: (Function 9200)                              |         |               |               |                 |                 |
| Retirement of Principal                                    | 710     | 0.00          | 0.00          | 0.00            | 0.0             |
| Interest   | 720     | 0.00          | 0.00          | 0.00            | 0.0             |
| Dues, Fees and Issuance Costs                              | 730     | 0.00          | 0.00          | 0.00            | 0.0             |
| Miscellaneous Expenditures                                 | 790     | 0.00          | 0.00          | 0.00            | 0.0             |
| Capital Outlay:  | 170     | 0.00          | 0.00          | 0.00            | 0.0             |
| Facilities Acquisition and Construction                    | 7420    | 0.00          | 0.00          | 0.00            | 0.0             |
| Other Cruitel Outley                                       | 9300    | 2,617.00      |               |                 | 434,329.0       |
| Other Capital Outlay                                       | 9500    |               | 372,637.00    | 59,075.00       |                 |
| Total Expenditures   |         | 15,892,370.00 | 21,869,994.00 | 1,010,557.00    | 38,772,921.0    |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |         | 119,592.00    | 0.00          | 0.00            | 119,592.0       |
| OTHER FINANCING SOURCES (USES)                             |         |               |               |                 |                 |
| Long-Term Bonds Issued                                     | 3710    | 0.00          | 0.00          | 0.00            | 0.0             |
| Premium on Sale of Bonds                                   | 3791    | 0.00          | 0.00          | 0.00            | 0.0             |
| Discount on Sale of Bonds                                  | 891     | 0.00          | 0.00          | 0.00            | 0.0             |
| Refunding Bonds Issued                                     | 3715    | 0.00          | 0.00          | 0.00            | 0.0             |
|  |         |               |               |                 |                 |
| Premium on Refunding Bonds                                 | 3792    | 0.00          | 0.00          | 0.00            | 0.0             |
| Discount on Refunding Bonds                                | 892     | 0.00          | 0.00          | 0.00            | 0.0             |
| Certificates of Participation Issued                       | 3750    | 0.00          | 0.00          | 0.00            | 0.0             |
| Premium on Certificates of Participation                   | 3793    | 0.00          | 0.00          | 0.00            | 0.0             |
| Discount on Certificates of Participation                  | 893     | 0.00          | 0.00          | 0.00            | 0.0             |
| Loans Incurred   | 3720    | 0.00          | 0.00          | 0.00            | 0.0             |
| Proceeds from the Sale of Capital Assets                   | 3730    | 0.00          | 0.00          | 0.00            | 0.0             |
| Loss Recoveries  | 3740    | 4,146.00      | 0.00          | 0.00            | 4,146.0         |
| Proceeds of Forward Supply Contract                        | 3760    | 0.00          | 0.00          | 0.00            | 0.0             |
| Special Facilities Construction Advances                   | 3770    | 0.00          | 0.00          | 0.00            | 0.0             |
|  |         |               |               |                 |                 |
| Payments to Refunded Bond Escrow Agent (Function 9299)     | 760     | 0.00          | 0.00          | 0.00            | 0.0             |
| Transfers In   | 3600    | 0.00          | 0.00          | 0.00            | 0.0             |
| Transfers Out  | 9700    | 0.00          | 0.00          | 0.00            | 0.0             |
| Total Other Financing Sources (Uses)                       |         | 4,146.00      | 0.00          | 0.00            | 4,146.0         |
| SPECIAL ITEMS  |         |               |               |                 |                 |
|  |         | 0.00          | 0.00          | 0.00            | 0.0             |
| EXTRAORDINARY ITEMS  | + +     |               | 0.00          |                 | 0.              |
| ATTRACTOR AND THE WAS                                      |         | 0.00          | 0.00          | 0.00            | 0               |
|  |         |               |               |                 | 0.              |
| Net Change in Fund Balances                                |         | 123,738.00    | 0.00          | 0.00            | 123,738.        |
|  | 2800    | 727,750.00    | 0.00          | 0.00            | 727,750.        |
| Fund Balances, July 1, 2008                                | 2800    | 121,150.00    |               |                 | 121,150.        |
| Fund Balances, July 1, 2008<br>Adjustment to Fund Balances | 2800    | 0.00          | 0.00          | 0.00            | 0.              |

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2009

|   |                   | ODE (COP)    |                                 |                        | Debt Service Funds   | Dist           | 01 51           | m . 1 M .                       |
|---|-------------------|--------------|---------------------------------|------------------------|----------------------|----------------|-----------------|---------------------------------|
|   |                   | SBE/COBI     | Special Act                     | Section                | Motor Vehicle        | District       | Other Debt      | Total Nonmajor                  |
|   | Account<br>Number | Bonds<br>210 | Bonds<br>220                    | 1011.14/15 F.S.<br>230 | Bonds<br>240         | Bonds<br>250   | Servicve<br>290 | Debt Service<br>Funds           |
| REVENUES  |                   |              |                                 |                        |                      |                |                 |                                 |
| Federal Direct  | 3100<br>3200      | 0.00         | 0.00 0.00                       | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Federal Through State and Local<br>State Sources  | 3200              | 1,604,375.00 | 446,500.00                      | 0.00                   | 0.00                 | 0.00           | 0.00            | 2,050,875.00                    |
| Local Sources:  | 5500              | 1,004,575.00 | 440,500.00                      | 0.00                   | 0.00                 | 0.00           | 0.00            | 2,050,075.00                    |
| Property Taxes Levied for Operational Purposes  | 3411              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Property Taxes Levied for Debt Service  | 3412              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Property Taxes Levied for Capital Projects  | 3413              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Local Sales Taxes   | 3418              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Charges for Service - Food Service  | 345X              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Impact Fees   | 3496              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Other Local Revenue   |                   | 0.00         | (226.00)                        | 0.00                   | 0.00                 | 0.00           | 0.00            | (226.00                         |
| Total Local Sources   | 3400              | 0.00         | (226.00)                        | 0.00                   | 0.00                 | 0.00           | 0.00            | (226.00                         |
| Total Revenues  |                   | 1,604,375.00 | 446,274.00                      | 0.00                   | 0.00                 | 0.00           | 0.00            | 2,050,649.00                    |
| EXPENDITURES  |                   |              |                                 |                        |                      |                |                 |                                 |
| Current:  |                   |              |                                 |                        |                      |                |                 |                                 |
| Instruction   | 5000              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Pupil Personnel Services  | 6100              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Instructional Media Services  | 6200<br>6300      | 0.00         | 0.00                            | 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           | 0.00            | 0.00                            |
| Instructional Staff Training Services<br>Instruction Related Technology                   | 6500              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| School Board  | 7100              | 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            | 0.00                            |
| School Administration   | 7300              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Facilities Acquisition and Construction   | 7410              | 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                            |
| Food Services   | 7600              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Central Services  | 7700              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Pupil Transportation  | 7800              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Operation of Plant  | 7900              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Maintenance of Plant  | 8100              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Administrative Technology Services  | 8200              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Community Services  | 9100              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Debt Service: (Function 9200)   |                   |              |                                 |                        |                      |                |                 |                                 |
| Retirement of Principal   | 710               | 935,000.00   | 365,000.00                      | 0.00                   | 0.00                 | 0.00           | 0.00            | 1,300,000.00                    |
| Interest  | 720               | 666,561.00   | 61,056.00                       | 0.00                   | 0.00                 | 0.00           | 0.00            | 727,617.00                      |
| Dues, Fees and Issuance Costs   | 730               | 1,236.00     | 0.00 0.00                       | 0.00                   | 0.00                 | 0.00           | 0.00            | 1,236.00                        |
| Miscellaneous Expenditures  | 790               | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Capital Outlay:<br>Facilities Acquisition and Construction                                | 7420              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Other Capital Outlay  | 9300              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Total Expenditures  | 7500              | 1,602,797.00 | 426,056.00                      | 0.00                   | 0.00                 | 0.00           | 0.00            | 2,028,853.00                    |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                                 |                   | 1,578.00     | 20,218.00                       | 0.00                   | 0.00                 | 0.00           | 0.00            | 21,796.00                       |
| OTHER FINANCING SOURCES (USES)  |                   | 1,570100     | 20,210.00                       | 0.00                   | 0.00                 | 0.00           | 0.00            | 21,790.00                       |
| Long-Term Bonds Issued  | 3710              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Premium on Sale of Bonds  | 3791              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Discount on Sale of Bonds   | 891               | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Refunding Bonds Issued  | 3715              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Premium on Refunding Bonds  | 3792              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Discount on Refunding Bonds   | 892               | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Certificates of Participation Issued  | 3750              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Premium on Certificates of Participation  | 3793              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Discount on Certificates of Participation   | 893               | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Loans Incurred  | 3720              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Proceeds from the Sale of Capital Assets  | 3730              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Loss Recoveries   | 3740              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Proceeds of Forward Supply Contract   | 3760              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Special Facilities Construction Advances  | 3770              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Payments to Refunded Bond Escrow Agent (Function 9299)                                    | 760               | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Transfers In<br>Transfers Out   | 3600              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            |                                 |
| Transfers Out Total Other Financing Sources (Uses)  | 9700              | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| Total Other Financing Sources (Uses)<br>SPECIAL ITEMS                                     | + +               | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| SFECIAL HEIVIS  |                   | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| EXTRAORDINARY ITEMS   |                   | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
| LATRAORDINART ITEMS   |                   | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           | 0.00            | 0.00                            |
|   |                   | 0.00         | 0.00                            | 0.00                   | 0.00                 | 0.00           |                 |                                 |
| Not Change in Fund Palanese   | +                 |              | 20 219 22                       | 0.00                   | 0.00                 | 0.00           | 0.00            | 01 707 00                       |
| Net Change in Fund Balances   |                   | 1,578.00     | 20,218.00                       | 0.00                   | 0.00                 | 0.00           | 0.00            |                                 |
| Net Change in Fund Balances<br>Fund Balances, July 1, 2008<br>Adjustment to Fund Balances | 2800<br>2891      |              | 20,218.00<br>596,388.00<br>0.00 | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00 | 0.00 0.00 0.00 | 0.00 0.00 0.00  | 21,796.00<br>966,239.00<br>0.00 |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2009

| Dam         Dam <th>For the Fiscal Year Ended June 30, 2009</th> <th>- I - I</th> <th></th>   | For the Fiscal Year Ended June 30, 2009                  | - I - I |                |         |                  |                  |             |            |                     |       |       |                |
|---|--|---------|----------------|---------|------------------|------------------|-------------|------------|---------------------|-------|-------|----------------|
| Image         form         Add         Add         Can         Can         Damp         Non-with         Non-with <th< th=""><th></th><th>-</th><th>Capital Outlay</th><th>Special</th><th>Section 1011 14/</th><th>Public Education</th><th>Capital Pro</th><th></th><th>Capital Improvement</th><th>Voted</th><th>Other</th><th>Total Nonmajor</th></th<>   |  | -       | Capital Outlay | Special | Section 1011 14/ | Public Education | Capital Pro |            | Capital Improvement | Voted | Other | Total Nonmajor |
| Norm           Exclose  |  |         |                |         |                  |                  | District    |            |                     |       |       |                |
| Number  |  | Account |                |         |                  |                  |             |            |                     |       |       |                |
| Institution         Unit  |  | Number  |                |         | 330              |                  |             |            |                     |       |       |                |
| Dam         Dam <td></td>   |  |         |                |         |                  |                  |             |            |                     |       |       |                |
| junknomNONONONONONONONONONONOPerper jonseries1100 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Norther<  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Image11000<   |  | 3300    | 0.00           | 0.00    | 0.00             | 3,093,362.00     | 0.00        | 333,840.00 | 0.00                | 0.00  | 0.00  | 3,427,202.00   |
| Important set or informance         11         0         100         0        0         0   |  | 2411    | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Depic Rectand Cape May And Antin Antional A       |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Instrum         Hit         Go         GO        GO        GO <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Deprese finations         HA         6.00         7.00 <th7.00< th="">         7.00         7.00</th7.00<>   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Important         <   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| India base         Interval   |  |         |                |         | 0.00             |                  |             |            |                     |       | 0.00  | 0.00           |
| Field resum         (math math math math math math math math  | Other Local Revenue                                      |         | 3,685.00       | 0.00    | 0.00             |                  | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 8,920.00       |
| KNPMENE<br>ComNo<   | Total Local Sources                                      | 3400    |                |         |                  |                  |             |            |                     |       |       | 8,920.00       |
|   |  |         | 3,685.00       | 0.00    | 0.00             | 3,098,597.00     | 0.00        | 333,840.00 | 0.00                | 0.00  | 0.00  | 3,436,122.00   |
| Intrach5000.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>  |  |         |                |         |                  |                  |             |            |                     |       |       |                |
| php frequency         0.00  |  |         |                |         |                  |                  |             |            |                     |       |       |                |
| Immediate Mathe Service         (b)1         (b)0         (b  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Introde all diverse in a constraint in a sector in a constraint in a constrai |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Instruction Marinal Series         Sec         ODE         ODE </td <td></td> <td>0.00</td>   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Interview         Start has         Constraint         Start has         Constraint         Start has         Constraint         Start has  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| KhadYm<   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Constant         700         00   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Indita Again Connects         100         000   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Indexing         350         0.00        <   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Involvem         700         0.00        <   | Facilities Acquisition and Construction                  | 7410    | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Description         700         0.00   | Fiscal Services  | 7500    | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Importance         900         0.00  | Food Services  |         |                |         | 0.00             |                  |             |            |                     |       |       | 0.00           |
| Open and manual set of the set         |  | 1100    |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Inducator of Pair International Solution (Solution (Solutitity)))))))))))))))))))))))))))))))))                                   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Allowindow\$2000.00 <td></td> <td>0.00</td>   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Community Service         9100         0.00 <td></td> <td>0.00</td>  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Interver         70         0.00        <  |  | 9100    | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
|   | Debt Service: (Function 9200)<br>Poticement of Principal | 710     | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
|   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$   |  |         |                |         |                  |                  |             |            |                     |       |       | 844.00         |
|   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Pacifies Acquisitos and Construction         720         11.89.93.03         0.000         0.000         14.85.42.00         0.000         332.96.00         0.000  |  |         |                |         |                  |                  |             |            |                     |       |       |                |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $   | Facilities Acquisition and Construction                  | 7420    | 1,189,803.00   | 0.00    | 0.00             | 1,465,442.00     | 0.00        | 332,996.00 | 0.00                | 0.00  | 0.00  | 2,988,241.00   |
| Interval         Network         Out         (1.186.1180)         (0.0)   |  | 9300    |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| OTHER PINACTIVE SOURCES (USEs)         -        -         -   |  |         |                |         |                  |                  |             |            |                     |       |       | 2,989,085.00   |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $   |  |         | (1,186,118.00) | 0.00    | 0.00             | 1,633,155.00     | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 447,037.00     |
| Premium on Sale of Bonds         3791         0.00         0  |  |         |                |         |                  |                  |             |            |                     |       |       |                |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| International based         3715         0.00 </td <td></td> <td>0.00</td>   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Premium on Retunding Bonds         379         0.00   |  |         |                |         |                  |                  |             |            |                     |       | 0.00  | 0.00           |
| Discourt on Refunding Bonds         892         0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Certificates of Participation Issued         379         0.00   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Premium on Certificates of Participation         373         0.00 <td></td> <td>0.00</td>   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Discount on Certificates of Participation         893         0.00 <td></td> <td>0.00</td>  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Loans Incurred         3720         0.00   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Proceeds from the Sale of Capital Assets         3730         0.00 <td></td> <td>0.00</td>  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Loss Recoveries         3740         0.00  | Proceeds from the Sale of Capital Assets                 | 3730    | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Special Facilities Construction Advances         370         0.00 <td></td> <td>3740</td> <td>0.00</td>   |  | 3740    | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00  | Proceeds of Forward Supply Contract                      | 3760    |                |         | 0.00             | 0.00             | 0.00        | 0.00       |                     |       | 0.00  | 0.00           |
| Transfers In         360         0.00  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Transfers Out         9700         0.00  | Payments to Refunded Bond Escrow Agent (Function 9299)   |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| Total Other Financing Sources (Uses)         0.00  |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
| SPECIAL ITEMS         0.00  |  | 9700    |                |         |                  |                  |             |            |                     |       |       | (2,137,603.00) |
| Image: second        |  |         | 0.00           | 0.00    | 0.00             | (2,137,603.00)   | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | (2,137,603.00) |
| EXTRAORDINARY ITEMS         0         0.0         0.00  | SPECIAL ITEMS  |         | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Image: Constraint of the state of        |  | + +     | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Net Change in Fund Balances         (1,186,118,00)         0.00         (0,00)         (0,00)         0.00         (0,00)         (0,00)         (1,690,560)           Fund Balances, July 1, 2008         2800         1,186,118,00         0.00         0.00         504,448,00         0.00         0.00         0.00         0.00         0.00         0.00         1,690,566           Adjustment to Fund Balances         2891         0.00         0.  | EATRAUKDINAKT HEMS                                       |         | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        | 0.00       | 0.00                | 0.00  | 0.00  | 0.00           |
| Fund Balances, July 1, 2008         280         1,186,118.00         0.00         504,448.00         0.00         0.00         0.00         0.00         1,690,566.           Adjustment to Fund Balances         289         0.00  | Net Change in Fund Balances                              | +       |                |         |                  |                  |             |            |                     |       |       |                |
| Adjustment to Fund Balances         2891         0.00 </td <td></td> <td>2800</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,690,566.00</td>  |  | 2800    |                |         |                  |                  |             |            |                     |       |       | 1,690,566.00   |
|   |  |         |                |         |                  |                  |             |            |                     |       |       | 0.00           |
|   | Fund Balances, June 30, 2009                             | 2700    | 0.00           | 0.00    | 0.00             | 0.00             | 0.00        |            | 0.00                | 0.00  | 0.00  | 0.00           |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)

NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

Total Nonmajor Account Permanent Fund Governmental Number 000 Funds REVENUES Federal Direct 3100 0.00 1,108,291.00 Federal Through State and Local 3200 0.00 29,164,307.00 3300 0.00 5,633,332.00 State Sources Local Sources: Property Taxes Levied for Operational Purposes 3411 0.00 0.00 Property Taxes Levied for Debt Service 3412 0.00 0.00 0.00 Property Taxes Levied for Capital Projects 3413 0.00 3418 0.00 0.00 Local Sales Taxes Charges for Service - Food Service 345X 0.00 7,372,093.00 Impact Fees 3496 0.00 0.00 0.00 1,101,261.00 Other Local Revenue Total Local Sources 3400 0.00 8,473,354.00 Total Revenues 0.00 44,379,284.00 EXPENDITURES Current: Instruction 5000 0.00 13,301,760.00 Pupil Personnel Services 3,012,805.00 6100 0.00 6200 Instructional Media Services 0.00 76.980.00 Instruction and Curriculum Development Services 6300 0.00 1,435,922.00 Instructional Staff Training Services 6400 0.00 2,698,564.00 Instruction Related Technology 6500 0.00 0.00 School Board 7100 0.00 0.00 7200 0.00 1,118,819.00 General Administration 7300 0.00 22.000.00 School Administration Facilities Acquisition and Construction 7410 0.00 93,757.00 Fiscal Services 7500 0.00 0.00 7600 0.00 15,889,753.00 Food Services 7700 0.00 13 387 00 Central Services Pupil Transportation 7800 0.00 297,840.00 Operation of Plant 7900 0.00 142.00 8100 0.00 Maintenance of Plant 0.00 Administrative Technology Services 8200 0.00 3.547.00 9100 0.00 373,316.00 Community Services Debt Service: (Function 9200) 1,300,000.00 Retirement of Principal 710 0.00 Interest 720 0.00 727,617.00 Dues, Fees and Issuance Costs 730 0.00 2,080.00 Miscellaneous Expenditures 790 0.00 0.00 Capital Outlay: Facilities Acquisition and Construction 7420 0.00 2,988,241.00 Other Capital Outlay 9300 0.00 434,329.00 0.00 43.790.859.00 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures 0.00 588,425.00 OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued 3710 0.00 0.00 3791 0.00 Premium on Sale of Bonds 0.00 891 0.00 Discount on Sale of Bonds 0.00 Refunding Bonds Issued 3715 0.00 0.00 3792 0.00 0.00 Premium on Refunding Bonds Discount on Refunding Bonds 892 0.00 0.00 Certificates of Participation Issued 3750 0.00 0.00 Premium on Certificates of Participation 3793 0.00 0.00 Discount on Certificates of Participation 893 0.00 0.00 3720 0.00 0.00 Loans Incurred Proceeds from the Sale of Capital Assets 3730 0.00 0.00 3740 4,146.00 Loss Recoveries 0.00 3760 0.00 Proceeds of Forward Supply Contract 0.00 Special Facilities Construction Advances 3770 0.00 0.00 Payments to Refunded Bond Escrow Agent (Function 9299) 760 0.00 0.00 Transfers In 3600 0.00 0.00 9700 (2,137,603.00) Transfers Out 0.00 Total Other Financing Sources (Uses) 0.00 (2,133,457.00) SPECIAL ITEMS 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 Net Change in Fund Balances 0.00 (1,545,032.00) Fund Balances, July 1, 2008 2800 0.00 3,384,555.00 Adjustment to Fund Balances 2891 0.00 0.00 Fund Balances, June 30, 2009 2700 0.00 1,839,523.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUND \_

For the Fiscal Year Ended June 30, 2009

|   |                             |                               |                               |                               | Variance with  |  |
|---|-----------------------------|-------------------------------|-------------------------------|-------------------------------|--|--|
|   | Account<br>Number           | Budgeted Amo<br>Original      | Final                         | Actual<br>Amounts             | Final Budget -<br>Positive (Negative)                                    |  |
| REVENUES  | Nulliber                    | Oliginal                      | Filla                         | Amounts                       | Fositive (Negative)  |  |
| Federal Direct  | 3100                        | 870,822.00                    | 870,822.00                    | 1,108,291.00                  | 237,469.00   |  |
| Federal Through State and Local   | 3200                        | 30,068,940.00                 | 30,068,940.00                 | 29,164,307.00                 | (904,633.00)   |  |
| State Sources   | 3300                        | 0.00                          | 0.00                          | 155,255.00                    | 155,255.00   |  |
| Local Sources:  | 2411                        |                               |                               |                               | 0.00   |  |
| Property Taxes Levied for Operational Purposes Property Taxes Levied for Debt Service   | 3411<br>3412                |                               |                               |                               | 0.00   |  |
| Property Taxes Levied for Capital Projects  | 3412                        |                               |                               | 0.00                          | 0.00   |  |
| Local Sales Taxes   | 3418                        |                               |                               | 0.00                          | 0.00   |  |
| Charges for Service - Food Service  | 345X                        | 9,150,179.00                  | 9,150,179.00                  | 7,372,093.00                  | (1,778,086.00)   |  |
| Impact Fees   | 3496                        |                               |                               | 0.00                          | 0.00   |  |
| Other Local Revenue   |                             | 1,186,686.00                  | 1,186,686.00                  | 1,092,567.00                  | (94,119.00)  |  |
| Total Local Sources   | 3400                        | 10,336,865.00                 | 10,336,865.00                 | 8,464,660.00                  | (1,872,205.00)   |  |
| Total Revenues  |                             | 41,276,627.00                 | 41,276,627.00                 | 38,892,513.00                 | (2,384,114.00)   |  |
| EXPENDITURES  |                             |                               |                               |                               |  |  |
| Current:<br>Instruction   | 5000                        | 10 820 250 00                 | 10,820,250,00                 | 12 201 760 00                 | (2 481 410 00)   |  |
| Pupil Personnel Services  | 6100                        | 10,820,350.00<br>5,086,989.00 | 10,820,350.00<br>5,086,989.00 | 13,301,760.00<br>3,012,805.00 | (2,481,410.00)<br>2,074,184.00   |  |
| Instructional Media Services  | 6200                        | 54,138.00                     | 54,138.00                     | 76,980.00                     | (22,842.00)  |  |
| Instruction and Curriculum Development Services   | 6300                        | 2,129,301.00                  | 2,129,301.00                  | 1,435,922.00                  | 693,379.00   |  |
| Instructional Staff Training Services   | 6400                        | 3,831,938.00                  | 3,831,938.00                  | 2,698,564.00                  | 1,133,374.00   |  |
| Instruction Related Technology  | 6500                        |                               |                               | 0.00                          | 0.00   |  |
| School Board  | 7100                        |                               |                               | 0.00                          | 0.00   |  |
| General Administration  | 7200                        | 1,404,188.00                  | 1,404,188.00                  | 1,118,819.00                  | 285,369.00   |  |
| School Administration   | 7300 7410                   | 75 772 00                     | 0.00                          | 22,000.00                     | (22,000.00)  |  |
| Facilities Acquisition and Construction<br>Fiscal Services  | 7410                        | 75,773.00                     | 75,773.00                     | 93,757.00                     | (17,984.00)<br>0.00  |  |
| Food Services   | 7600                        | 16,637,886.00                 | 16,662,886.00                 | 15,889,753.00                 | 773,133.00   |  |
| Central Services  | 7700                        | 2,382.00                      | 2,382.00                      | 13,387.00                     | (11,005.00)  |  |
| Pupil Transportation  | 7800                        | 251,284.00                    | 251,284.00                    | 297,840.00                    | (46,556.00)  |  |
| Operation of Plant  | 7900                        |                               |                               | 142.00                        | (142.00)   |  |
| Maintenance of Plant  | 8100                        | 616.00                        | 616.00                        | 0.00                          | 616.00   |  |
| Administrative Technology Services  | 8200                        |                               |                               | 3,547.00                      | (3,547.00)   |  |
| Community Services  | 9100                        | 189,597.00                    | 189,597.00                    | 373,316.00                    | (183,719.00)   |  |
| Debt Service: (Function 9200)   | 510                         |                               |                               |                               |  |  |
| Retirement of Principal<br>Interest   | 710 720                     |                               |                               | 0.00 0.00                     | 0.00   |  |
| Dues, Fees and Issuance Costs   | 720                         |                               |                               | 0.00                          | 0.00   |  |
| Miscellaneous Expenditures  | 790                         |                               |                               | 0.00                          | 0.00   |  |
| Capital Outlay:   |                             |                               |                               | 0.00                          | 0.00   |  |
| Facilities Acquisition and Construction   | 7420                        |                               |                               | 0.00                          | 0.00   |  |
| Other Capital Outlay  | 9300                        | 434,329.00                    | 434,329.00                    | 434,329.00                    | 0.00   |  |
| Total Expenditures  |                             | 40,918,771.00                 | 40,943,771.00                 | 38,772,921.00                 | 2,170,850.00   |  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures   |                             | 357,856.00                    | 332,856.00                    | 119,592.00                    | (213,264.00)   |  |
| OTHER FINANCING SOURCES (USES)  |                             |                               |                               |                               |  |  |
| Long-Term Bonds Issued  | 3710                        |                               |                               |                               | 0.00   |  |
| Premium on Sale of Bonds  | 3791<br>891                 |                               |                               |                               | 0.00   |  |
| Discount on Sale of Bonds<br>Refunding Bonds Issued   | 3715                        |                               |                               |                               | 0.00   |  |
| Premium on Refunding Bonds  | 3792                        |                               |                               |                               | 0.00   |  |
| Discount on Refunding Bonds   | 892                         |                               |                               |                               | 0.00   |  |
| Certificates of Participation Issued  | 3750                        |                               |                               |                               | 0.00   |  |
| Premium on Certificates of Participation  | 3793                        |                               |                               |                               | 0.00   |  |
| Discount on Certificates of Participation   | 893                         |                               |                               |                               | 0.00   |  |
| Loans Incurred  | 3720                        |                               |                               |                               | 0.00   |  |
| Proceeds from the Sale of Capital Assets  | 3730                        |                               |                               |                               | 0.00   |  |
| Loss Recoveries Proceeds of Forward Supply Contract   | 3740                        |                               |                               | 4,146.00                      | 4,146.00   |  |
| IT TOCALAS OF FOLWARD SUDDIV CONTRACT   | 2760                        |                               |                               |                               |  |  |
| ** *  | 3760                        |                               |                               |                               |  |  |
| Special Facilities Construction Advances  | 3770                        |                               |                               |                               | 0.00   |  |
| ** *  |                             |                               |                               |                               |  |  |
| Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)  | 3770<br>760                 |                               |                               |                               | 0.00 0.00  |  |
| Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In  | 3770<br>760<br>3600         | 0.00                          | 0.00                          | 4,146.00                      | 0.00<br>0.00<br>0.00   |  |
| Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In<br>Transfers Out   | 3770<br>760<br>3600         | 0.00                          | 0.00                          | 4,146.00                      | 0.00<br>0.00<br>0.00<br>0.00   |  |
| Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In<br>Transfers Out<br><b>Total Other Financing Sources (Uses)</b>  | 3770<br>760<br>3600         | 0.00                          | 0.00                          | 4,146.00                      | 0.00<br>0.00<br>0.00<br>0.00   |  |
| Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In<br>Transfers Out<br><b>Total Other Financing Sources (Uses)</b>  | 3770<br>760<br>3600         | 0.00                          | 0.00                          | 4,146.00                      | 0.00<br>0.00<br>0.00<br>0.00<br>4,146.00<br>0.00                         |  |
| Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS   | 3770<br>760<br>3600         |                               |                               |                               | 0.00<br>0.00<br>0.00<br>0.00<br>4,146.00<br>0.00<br>0.00                 |  |
| Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances | 3770<br>760<br>3600<br>9700 | 357,856.00                    | 332,856.00                    | 123,738.00                    | 0.00<br>0.00<br>0.00<br>0.00<br>4,146.00<br>0.00<br>0.00<br>(209,118.00) |  |
| Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS   | 3770<br>760<br>3600         |                               |                               |                               | 0.00<br>0.00<br>0.00<br>0.00<br>4,146.00<br>0.00<br>0.00                 |  |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND \_\_\_\_\_\_ For the Fiscal Year Ended June 30, 2009

|  | Account           | Dudgeted Ame             |                  | Astual                 | Variance with                         |
|--|-------------------|--------------------------|------------------|------------------------|---------------------------------------|
|  | Account<br>Number | Budgeted Amo<br>Original | Final            | Actual<br>Amounts      | Final Budget -<br>Positive (Negative) |
| REVENUES   |                   | <u>-</u>                 |                  |                        | - ****** - (- **8*** - *)             |
| Federal Direct   | 3100              |                          |                  |                        | 0.00                                  |
| Federal Through State and Local  | 3200              | 2 020 072 00             | 2.050.055.00     | 2 0 5 0 0 5 5 0 0      | 0.00                                  |
| State Sources Local Sources:   | 3300              | 2,029,952.00             | 2,050,875.00     | 2,050,875.00           | 0.00                                  |
| Property Taxes Levied for Operational Purposes   | 3411              |                          |                  |                        | 0.00                                  |
| Property Taxes Levied for Debt Service   | 3412              |                          |                  |                        | 0.00                                  |
| Property Taxes Levied for Capital Projects   | 3413              |                          |                  |                        | 0.00                                  |
| Local Sales Taxes  | 3418              |                          |                  |                        | 0.00                                  |
| Charges for Service - Food Service   | 345X              |                          |                  | 0.00                   | 0.00                                  |
| Impact Fees  | 3496              |                          | 70 4 00          | 0.00                   | 0.00                                  |
| Other Local Revenue Total Local Sources  | 3400              | 0.00                     | 736.00<br>736.00 | 37,759.00<br>37,759.00 | 37,023.00<br>37,023.00                |
| Total Revenues   | 3400              | 2,029,952.00             | 2,051,611.00     | 2,088,634.00           | 37,023.00                             |
| EXPENDITURES   |                   | 2,027,752.00             | 2,031,011.00     | 2,000,034.00           | 57,025.00                             |
| Current:   |                   |                          |                  |                        |                                       |
| Instruction  | 5000              |                          |                  |                        | 0.00                                  |
| Pupil Personnel Services   | 6100              |                          |                  |                        | 0.00                                  |
| Instructional Media Services   | 6200              |                          |                  |                        | 0.00                                  |
| Instruction and Curriculum Development Services  | 6300              |                          |                  |                        | 0.00                                  |
| Instructional Staff Training Services<br>Instruction Related Technology                            | 6400<br>6500      | <br>                     |                  |                        | 0.00                                  |
| School Board   | 7100              |                          |                  |                        | 0.00                                  |
| General Administration   | 7200              |                          |                  |                        | 0.00                                  |
| School Administration  | 7300              |                          |                  |                        | 0.00                                  |
| Facilities Acquisition and Construction  | 7410              |                          |                  |                        | 0.00                                  |
| Fiscal Services  | 7500              |                          |                  |                        | 0.00                                  |
| Food Services  | 7600              |                          |                  |                        | 0.00                                  |
| Central Services   | 7700              |                          |                  |                        | 0.00                                  |
| Pupil Transportation   | 7800<br>7900      |                          |                  |                        | 0.00                                  |
| Operation of Plant Maintenance of Plant  | 8100              |                          |                  |                        | 0.00                                  |
| Administrative Technology Services   | 8200              |                          |                  |                        | 0.00                                  |
| Community Services   | 9100              |                          |                  |                        | 0.00                                  |
| Debt Service: (Function 9200)  |                   |                          |                  |                        |                                       |
| Retirement of Principal  | 710               | 15,124,897.00            | 15,495,158.00    | 15,470,158.00          | 25,000.00                             |
| Interest   | 720               | 4,655,880.00             | 3,787,259.00     | 3,687,260.00           | 99,999.00                             |
| Dues, Fees and Issuance Costs  | 730               | 1,500.00                 | 800,000.00       | 737,302.00             | 62,698.00                             |
| Miscellaneous Expenditures   | 790               |                          |                  |                        | 0.00                                  |
| Capital Outlay:<br>Facilities Acquisition and Construction   | 7420              |                          |                  |                        | 0.00                                  |
| Other Capital Outlay   | 9300              |                          |                  |                        | 0.00                                  |
| Total Expenditures   | 2000              | 19,782,277.00            | 20,082,417.00    | 19,894,720.00          | 187,697.00                            |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |                   | (17,752,325.00)          | (18,030,806.00)  | (17,806,086.00)        | 224,720.00                            |
| OTHER FINANCING SOURCES (USES)   |                   |                          |                  |                        |                                       |
| Long-Term Bonds Issued   | 3710              |                          |                  |                        | 0.00                                  |
| Premium on Sale of Bonds   | 3791              |                          |                  | 744,854.00             | 744,854.00                            |
| Discount on Sale of Bonds  | 891               |                          |                  |                        | 0.00                                  |
| Refunding Bonds Issued Premium on Refunding Bonds  | 3715<br>3792      |                          |                  |                        | 0.00                                  |
| Discount on Refunding Bonds  | 892               |                          |                  |                        | 0.00                                  |
| Certificates of Participation Issued   | 3750              |                          |                  |                        | 0.00                                  |
| Premium on Certificates of Participation   | 3793              |                          |                  |                        | 0.00                                  |
| Discount on Certificates of Participation  | 893               |                          |                  |                        | 0.00                                  |
| Loans Incurred   | 3720              |                          |                  |                        | 0.00                                  |
| Proceeds from the Sale of Capital Assets   | 3730              |                          |                  |                        | 0.00                                  |
| Loss Recoveries  | 3740              |                          |                  |                        | 0.00                                  |
| Proceeds of Forward Supply Contract  | 3760              | <br>                     |                  |                        | 0.00                                  |
| Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299) | 3770<br>760       |                          |                  |                        | 0.00                                  |
| Transfers In   | 3600              | 17,744,943.00            | 18,583,152.00    | 17,125,009.00          | (1,458,143.00)                        |
| Transfers Out  | 9700              | 11,147,275.00            | 10,000,102.00    | 17,125,007.00          | 0.00                                  |
| Total Other Financing Sources (Uses)   |                   | 17,744,943.00            | 18,583,152.00    | 17,869,863.00          | (713,289.00)                          |
| SPECIAL ITEMS  |                   |                          |                  |                        | /                                     |
|  |                   |                          |                  |                        | 0.00                                  |
| EXTRAORDINARY ITEMS  |                   |                          |                  |                        |                                       |
|  | _ <b>  </b>       |                          |                  |                        | 0.00                                  |
| Net Change in Fund Balances  | 2800              | (7,382.00)               | 552,346.00       | 63,777.00              | (488,569.00)                          |
| Fund Balances, July 1, 2008  | 2800              | 978,141.00               | 978,141.00       | 1,780,555.00           | 802,414.00                            |
| Adjustment to Fund Balances  | 2891              | ļ                        | l                |                        | 0.00                                  |

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

| REVENUSS<br>(read) Dressand<br>(a)and<br>(b)and<br>(b)Words Trong State and Load3005.122 202.005.185.12.000.00Proper Yase Lovid fa Openium Propose311110.00Proper Yase Lovid fa Openium Propose31210.000.00Proper Yase Lovid fa Openium Propose313514.42.001.10.0000018.02.11.40.000.00Proper Yase Lovid Fa Openium Propose313514.42.001.10.000001.00.00000.000.00Proper Yase Lovid Fa Openium Propose3481.100.00001.10.000001.10.01.000.000.00Proper Yase Lovid Fa Openium Properoum Pr   |   | Account<br>Number | Budgeted A<br>Original | mounts           | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|------------------------|------------------|-------------------|--|
| Stant Drong State and Local         S200   | REVENUES                                | Tumber            | ongina                 | 1 1144           | Timounto          | robitive (roguive)                                     |
| Sate Sares         3200         1.406.4500         \$1/2,202.01         \$1/8511.00         \$84.0100           Proper Vasc Lovid In Dogenitorial Physics         3411         -         -         0.00           Propert Vasc Lovid In Dogenitoria         3411         -         0.01         0.01           Depart Vasc Lovid In Dogenitoria         3418         1.400.00.00         9.1721.00.00         9.1721.00.00         0.02           Loci Siles Taxis         -         3488         1.400.00.00         1.020.00.00         1.024.1510.00         1.124.1510.00         0.00           Inges In Service         358         -         0.01         0.00         0.00         1.025.1510.00         1.124.1510.00         (1.155.910.00)         1.124.1510.00         (1.155.910.00)         1.124.1510.00         (1.155.910.00)         1.155.910.00         (1.155.910.00)         1.155.910.00         (1.155.910.00) <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>   |   |                   |                        |                  |                   | 0.00   |
| Load Borners:         poperty Tass Levid to Dokt Service         511         0.0           Departy Tass Levid to Dokt Service         512         0.0         0.00           Departy Tass Levid to Dokt Service         512         0.00         0.00           Departy Tass Levid to Dokt Service         513         0.00         0.00         0.00           Departy Tass Levid to Dokt Service         513         0.00  |   |                   |                        |                  |                   | 0.00   |
| Pergery Tase Lexis for Openational Purpose         3411  |   | 3300              | 3,409,455.00           | 5,127,202.00     | 5,185,812.00      | 58,610.00  |
| Proper Tass Loca for Data Service         3412         Control         Control <thcontrol< th="">         Control         <thco< td=""><td></td><td>2411</td><td></td><td></td><td></td><td>0.00</td></thco<></thcontrol<>   |   | 2411              |                        |                  |                   | 0.00   |
| Inspect Tase Level fa Ciguid Poyce         512         95.9471.2000         13.221.9400         0.00           Charge for Service Tead Service         3458         11.000.0000         11.322.109.00         1.022.109.00           Charge for Service Tead Service         3458         11.000.0000         11.021.010.00         10.000.000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>   |   |                   |                        |                  |                   |  |
| Lock Selection         418         110000000         1122000000         11220000000         11220000000         11220000000         11220010000         11220010000         11220010000         11220010000         112300110000   |   |                   | 92 840 720 00          | 94 721 430 00    | 94 721 430 00     |  |
| Charge for Service. Tend Service         3435         1.1000.000         1.000.10000         1.000.1000         1.000.1000   |   |                   | , ,                    |                  |                   |  |
| Other Leal Revenue         4         5581.665.00         [12,243,330         (4,258,320)           Total Leal Sources         112,200,1000         113,500,115.00         (11,355,500,000)         (3,555,500,000)         (3,575,500,000,000,000,000,000,000,000,000  | Charges for Service - Food Service      |                   | - ,,,                  | ,                |                   | 0.00   |
| Total Lease         3400         (11,500,100,00)         (11,350,115,00)         (10,384,154,00)         (3,135,94,10)           Correlation         11,500,010,00         11,86,07,317,00         11,550,90,60,00         (3,007,331,00)           EXPENDITURS         11,500,010,00         11,86,07,317,00         11,550,90,60,00         (3,007,331,00)           Instruction         500   | Impact Fees                             | 3496              | 1,100,000.00           | 1,000,000.00     | 1,006,172.00      | 6,172.00   |
| Tail Becomes         I15.90 (15.00         I18.607,317.00         I15.509.966.00         (1.097.331.0)           Corrent:         Instruction         5000         I18.607,317.00         I15.509.966.00         0.00           Papil Peorinel Services         6100         Instruction         0.00         0.00           Papil Peorinel Services         6300         Instructional Carrendum Development Services         7000         Instructional Carrendum Development Services         1000         Instructional Carrendum Development Services         7000         Instructional Carrendum Development Services         1000         Instructional Carrendum Development Services         1000         Instructional Carren   | Other Local Revenue                     |                   | 4,559,440.00           | 5,818,685.00     | 1,234,353.00      | (4,584,332.00)   |
| EXPENDITURES         main  | Total Local Sources                     | 3400              |                        | 113,540,115.00   |                   | (3,155,961.00)   |
| Current:<br>InstructionSomeInstructionSomeInstructionSome6000.00Pupi Presente Services6000.00Instruction Maine Services6000.00Instruction Maine Services6000.00Instruction Maine Technology6000.00Instruction Maine Technology6000.00Instruction Maine Technology7000.00School Administration7300.00School Administration7300.00School Administration7300.00School Administration7300.00School Administration7300.00Facal Services75000.00Facal Services75000.00Construction of Plant75000.00Opperation of Plant7500.00Opperation of Plant7500.00Opperation of Plant7500.00Opperation of Plant75000.00Opperation of Pl  |   | _                 | 115,909,615.00         | 118,667,317.00   | 115,569,966.00    | (3,097,351.00)   |
| Instruction500000000Instructional Coriclum Decompent Services600000Instructional Criciculum Decompent Services600000Instructional Criciculum Decompent Services600000Instructional Criciculum Decompent Services600000Schon Indred7100000Schon Indred7200000Schon Indred7200000Struction Relation Services7200000Struction Relation Services7200000Food Services7200000000Food Services7200000000Contral Services7200000000Service Instruction7800000000Mainistration Cricking Services9100000000Service Instruction Services7200000000Service Instruction Services7200000000Service Instruction Services7200000000Service Instruction Services720000000Service Instruction Service Instruction74045072000011127457701198817234Service Instruction Service Instruction720000000000Service Instruction Service Instruction7301  |   |                   |                        |                  |                   |  |
| Pup1 Prozonal Services         6100         0         0           Instructional Machines Services         6300         0         0.00           Instructional Services         6400         0.00         0.00           Instructional Services         6400         0.00         0.00           Instructional Services         6400         0.00         0.00           Instructional Services         6500         0.00         0.00           General Administration         7200         0.00         0.00           Fead Services         7800         0.00         0.00           Opperation         7900         0.00         0.00           Attentionary Services         8100         0.00         0.00           Ocamanity Services         9100         0.00         0.00           Commany Services         9100         0.00         0.00           Outright Teamporty Services         9200         0.00         0.00           Commany Services         9100         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>   |   |                   |                        |                  |                   |  |
| Isometician Media Services         6300         0.00           Isometician Carcinalum Development Services         6400         0.00           Isometician Chronology         6500         0.00           School Board         7100         0.00           School Board         7100         0.00           School Administration         7200         0.00           School Administration         7200         0.00           School Administration         7200         0.00           School Administration         7200         0.00           Facilities Acquisition and Construction         7410         0.00           Facilities Acquisition and Construction         7400         0.00           Construction         7800         0.00         0.00           Construction         7800         0.00         0.00           Operation of Plant         7800         0.00         0.00           Administration Vision Plant         8100         0.00         0.00           Administration Vision Plant Construction         7800         0.00         0.00           Materianser Vision Plant Construction         780         0.00         0.00           Miserdiacons Expenditures         790         84400         0.00<   |   |                   |                        |                  |                   | 0.00   |
| Istunction and Curicilum Development Services         6300            00           Instruction Related Technology         6500           0.00         0.00           Instruction Related Technology         6500          0.00         0.00         0.00           General Administration         7200          0.00         0.00         0.00           Facilities Acquisition and Construction         7410          0.00         0.00         0.00           Facilities Acquisition and Construction         7410          0.00         0.0  |   |                   |                        |                  |                   |  |
| Instruction Start Training Services         6400          0         0           School Board         7100           0.00           School Board         7100          0.00         0.00           School Board         7100          0.00         0.00           School Administration         7200          0.00         0.00           School Administration         7300          0.00         0.00           Facial Services         7600          0.00         0.00           Certral Services         7700          0.00         0.00           Opperation         7800          0.00         0.00           Attentionate of Plant         7900          0.00         0.00           Opperation of Plant         7900          0.00         0.00         0.00           Opperation of Plant         7900          0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00   |   |                   |                        |                  |                   |  |
| Instruction Related Technology         6500         0         00           Concret Administration         7200         0         000           Concret Administration         7200         0         000           Concret Administration         7300         0         000           Field Express         7500         0         000           Field Express         7500         0         000           Food Services         7500         0         000           Food Services         7700         0         000           Cernal Services         7700         0         000           Operation of Plant         7800         000         000           Maintenance of Plant         7800         0         0.00           Maintenance of Plant         710         0         0.00           Maintenance of Plant         710         0         0.00           Des. Service 'Turnet Corlog 200')         0         0.00         0.00           Mainet and Construction S200'         0.00         0.00         0.00           Carpital Outlay:         730         4413072.06.00         250.956.32.00         111.274.597.00         130.681.72.49           Other Capital Outlay:  | *                                       |                   |                        |                  |                   | 0.00   |
| School Board         7100            | e e                                     |                   |                        |                  |                   | 0.00   |
| Ceneral Administration         7200         0         0         000           Facilities Acquisition and Construction         7410         0         000         000           Fiscal Services         7500         0         000         000         000         000           Food Services         7700         0         0         000 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>   |   |                   |                        |                  |                   | 0.00   |
| Facilitics Acquisition and Construction         7410         (555,189,00)         (555,189,00)         (555,189,00)         (555,189,00)         0,00           Food Services         7700         (11,10,10,10,10,10,10,10,10,10,10,10,10,1   | General Administration                  | 7200              |                        |                  |                   | 0.00   |
| Fisal Bervices         7500         000         000           Central Services         7700         000         000           Central Services         7700         000         000           Operation of Plant         7900         000         000           Operation of Plant         7900         000         000           Administrative Technology Services         8200         000         000           Administrative Technology Services         8200         000         000           Community Services         8200         000         000           Dok Service: (Function 9200)         720         000         000           Bacterian Costs         730         84400         84400         0.00           Darks, Frees and Issumee Costs         730         443.072.0600         250.956.220.00         111.274.597.00         139.681.723.00           Capital Outlay         900         200.957.164.00         111.80.650.00         139.126.53.44         0.00           Capital Outlay         900         100.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00  | School Administration                   | 7300              |                        |                  |                   | 0.00   |
| Food Services         7600           0.00           Pupit Transportation         7800          0.00         0.00           Operation of Phant         7900          0.00         0.00           Maintistrative Technology Services         8000          0.00         0.00           Maintistrative Technology Services         8000          0.00         0.00           Community Services         900          0.00         0.00           Deb Service: (Function 9200)           0.00           Reiteneut of Principal         710          0.00           Dues, Tees and Isstance Costs         720         8         0.00           Capital Outlay:         790          0.00           Capital Outlay:         930         250,956,320.00         111,274,970.00         129,881,723.00           Capital Outlay:         930         443,072,066.00         250,957,460.00         131,803,630.00         131,928,172.23           Parkita Sequentitures         (327,162,451,00)         (132,289,847,00)         3,739,350.00         136,029,183.00           Desces (Deficiency of Revenues Over (Under) Expenditures         (327,162,451,00)         (32,289,347,00)   | Facilities Acquisition and Construction | 7410              |                        |                  | 555,189.00        | (555,189.00)   |
| Central Services         7700         0         000           Opperation of Plant         7000         000         000           Opperation of Plant         7000         000         000           Maintenance of Plant         8100         000         000           Administrative Technology Services         8200         000         000           Community Services         9100         000         000           Debt Service: (Function 9200)         710         000         000           Interest         720         844.00         844.00         0.00           Daws, Frees and Issuance Costs         730         844.00         0.00         0.00           Interest         720         0         0.00         0.00         0.00           Capital Outlay:         740         844.00         0.00<  |   |                   |                        |                  |                   | 0.00   |
| Pupil Transportation         7800         0.0         0.0           Operation of Plant         8100         0.0           Maintingarce of Plant         8100         0.0           Administrative Technology Services         8200         0.00           Commanity Services         9100         0.00           Dah Service:         (inaction 2000)         0.00           Reitement Of Principal         710         0.00           Dats Service:         720         0.00           Uses, Fees and Issuance Costs         730         844.00         844.00           Obers, Gees and Issuance Costs         730         250.955.320.00         111.274.597.00         139.081.723.00           Total Expenditures         790         250.955.320.00         111.830.630.00         139.126.534.40         0.00           Total Expenditures         6327.162.451.000         (132.289.847.00)         37.79.336.00         139.126.534.00         137.93.356.00         139.126.534.00         139.126.534.00         10.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         <  |   |                   |                        |                  |                   | 0.00   |
| Operation of Plant         9700         000         0.00           Administrative Technology Services         8200         0.00         0.00           Commanity Services         9100         0.00         0.00           Dob Service: (Incuration 9200)         0.00         0.00         0.00           Retirement of Principal         710         0.00         0.00           Dues, Fees and Issance Costs         730         844.00         844.00         0.00           Retirement of Principal         730         844.00         844.00         0.00           Capital Outlay:         790         0.00         0.00         0.00         0.00           Capital Outlay:         790         0.00         111.274.597.00         139.617.253.00         131.817.253.00         0.00         0.00         139.125.53.00         131.817.253.00         0.   |   |                   |                        |                  |                   | 0.00   |
| Maintenance of Plant         \$100           |   |                   |                        |                  |                   |  |
| Administrative Technology Services         8200         000         000           Community Services         9100         000         000           Debt Service:         (Function 9200)         000         000           Retirement of Principal         710         000         000           Interest         720         000         000           Dues, Fees and Issuance Costs         730         844.00         844.00         0.00           Capital Outlay:         730         443.072.066.00         250.956.320.00         111.274.597.00         139.681.723.04           Capital Outlay:         9300         443.072.066.00         250.957.164.00         111.830.630.00         139.263.44           Contal Expenditures         (327.162.451.00)         (132.289.847.00)         3.739.336.00         136.029.183.00           Contal Expenditures         (327.162.451.00)         (132.289.847.00)         3.739.336.00         100.00         0.00           Discourt on Sale of Bonds         3710         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00  | 1                                       |                   |                        |                  |                   |  |
| Community Services         9100         0.00           Deb Service: ("kuraction 9200)         710         0.00           Interest         720         0.00           Dues, Fees and Issuance Costs         730         844.00         844.00         0.00           Dues, Fees and Issuance Costs         730         844.00         844.00         0.00           Miscellaneous Expenditures         700         0.00         0.00         0.00           Facilities Acquisition and Construction         7420         443.072.066.00         250.955.320.00         111.274.597.00         139.0651.723.00           Total Expenditures         0.02         200.957.164.00         131.830.630.00         133.126.534.00           Excess (Deficiency) of Revenues Over (Under) Expenditures         0.227.162.451.00         0.122.289.847.00         3.739.336.00         130.126.534.00           Premium on Sale of Bonds         3710         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         891         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |   |                   |                        |                  |                   |  |
| Debt Service:         (Function 9200)         710         0.00           Retirement of Principal         720         0.00         0.00           Duters term         720         0.00         0.00           Dutes, Fees and Issuance Costs         730         844.00         844.00         0.00           Capital Outlay:         790         0.00         0.00           Capital Outlay:         9300         250.956.320.00         111.274.597.00         139.2681.723.00           Total Expenditures         (327.162.451.00)         250.957.164.00         111.830.630.00         139.126.534.00           Cong. Term Bonds Issued         3710         0.00         0.00         0.00         0.00           Other Capital Outlay:         9300         3710         0.00         0.00         0.00           Org. Term Bonds Issued         3710         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3792         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         3792         0.00         0.00         0.00         0.00           Premi  |   |                   |                        |                  |                   |  |
| lettinent of Principal         710         000           Interest         720         000         0.00           Dues, Fees and Issuance Costs         730         844.00         844.00         0.00           Miscellaneous Expenditures         790         0         0.00           Gapial Outlay:         790         0         0.00           Facilities Acquisition and Construction         740         443.072.066.00         250.956.320.00         111.274.597.00         0.00           Total Expenditures         0.43.072.066.00         250.957.164.00         111.830.630.00         159.125.54.00           Excess Deficiency of Brevenues Over (Under) Expenditures         0.37.162.451.000         (132.289.847.00)         3.739.336.00         136.029.183.00           OTHER FINANCING SOURCES (USES)         0.00         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3710         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         3791         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3792         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         3793         0.00         0.00         <  |   | 7100              |                        |                  |                   | 0.00   |
| Interest         720         0         0.00           Dues, Fest alisance Costs         730         844.00         844.00         0.00           Capital Outlay:         790         0         0.00           Facilities Acquisition and Construction         7420         443.072.066.00         250.956.320.00         111.274.597.00         139.681,723.00           Other Capital Outlay         9300         0         0.00         0.00           Total Expenditures         (327.162.451.00)         (13.2.289.847.00)         3.739.336.00         139.126.534.00           Excess (Deficiency) of Revenues Over (Under) Expenditures         (327.162.451.00)         (13.2.289.847.00)         3.739.336.00         136.029.183.00           OTHER FINANCING SOURCES (USES)         0.00         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         3791         0.00         0.00         0.00         0.00           Premium on Rela of Bonds         3792         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         3792         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td< td=""><td></td><td>710</td><td></td><td></td><td></td><td>0.00</td></td<>  |   | 710               |                        |                  |                   | 0.00   |
| Miscellaneous Expenditures         790         0.00           Capital Outlay:         7420         443.072,066.00         250,956,320.00         111.274,597.00         139,681,723.00           Other Capital Outlay         9300         443.072,066.00         250,957,164.00         111.830,630.00         0.00           Total Expenditures         443,072,066.00         250,957,164.00         111.830,630.00         139,255,34.00           Excess (Deficiency) of Revenues Over (Under) Expenditures         (327,162,451.00)         (132,289,847.00)         3,739,336.00         136,029,183.00           OTHER FINANCING SOURCES (USES)         0.00         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         3791         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         891         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         892         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         892         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         893         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00   | 1                                       |                   |                        |                  |                   | 0.00   |
| Capital Outlay:         Yalo         443,072,066.00         250,956,320.00         111,274,597.00         139,681,723.00           Total Expenditures         443,072,066.00         250,957,164.00         111,830,630.00         139,265,340.00         0.00           Total Expenditures         443,072,066.00         250,957,164.00         111,830,630.00         139,265,340.00         0.00           Cresces OpenCincery of Revenues Over (Under) Expenditures         (327,162,451.00)         (132,289,847.00)         3,739,336.00         136,029,183.00           Composition of Sale of Bonds         3710         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         3793         0.00         0.00         0.00         0.00           Discount on Certificates of Participation         3793         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00  | Dues, Fees and Issuance Costs           | 730               |                        | 844.00           | 844.00            | 0.00   |
| Facilities Acquisition and Construction         7420         443,072,066.00         250,956,320.00         111,274,597.00         139,681,723.00           Other Capital Oulay         9300         0         0.00           Total Expenditures         443,072,066.00         250,957,164.00         111,830,630.00         139,122,533.40           Excess (Deficiency) of Revenues Over (Under) Expenditures         (327,162,451.00)         (132,289,847.00)         3,739,336.00         136,029,183.00           OTHER FINANCING SOURCES (USES)         0         0.00         0.00         0.00         0.00           Deg-Term Bonds Issued         3710         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00         0.00           Discount on Sale of Bonds         3792         0.00         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00         0.00           Discount on Refunding Bonds         893         0.00         0.00         0.00         0.00           Oreificates of Participation         3793         0         0.00         0.00         0.00           Discount on Certificates of Participation         893  | Miscellaneous Expenditures              | 790               |                        |                  |                   | 0.00   |
| Other Capital Outlay         9300         0.00           Total Expenditures         443,072,066.00         250,957,164.00         111,830,630.00         139,126,534.00           Excess Deficiency of Revenues Over (Under) Expenditures         (327,162,451.00)         (132,289,847.00)         3,739,336.00         136,029,183.00           OTHER FINANCING SOURCES (USES)         (327,162,451.00)         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00         0.00           Premium on Sale of Bonds         891         0.00         0.00         0.00         0.00           Refunding Bonds Issued         3712         0.00         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00           Discount on Refunding Bonds         3792         0.00         0.00         0.00           Premium on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         3730         100,000.00         13,043.00         (86,957.00           L  |   |                   |                        |                  |                   |  |
| Total Expenditures         443,072,066.00         250,957,164.00         111,830,630.00         139,126,534.00           Excess (Deficiency of Revenues Over (Under) Expenditures         (327,162,451.00)         (132,289,847.00)         3,739,336.00         136,029,183.00           OTHER FINANCING SOURCES (USES)         (132,289,847.00)         3,739,336.00         0.00  |   |                   | 443,072,066.00         | 250,956,320.00   | 111,274,597.00    | 139,681,723.00   |
| Excess (Deficiency) of Revenues Over (Under) Expenditures         (327,162,451.00)         (132,289,847.00)         3,739,336.00         136,029,183.00           OTHER FINANCING SOURCES (USES)   |   | 9300              |                        |                  |                   | 0.00   |
| OTHER FINANCING SOURCES (USES)         0 <th< td=""><td>*</td><td>-</td><td></td><td></td><td>, ,</td><td>, ,</td></th<>   | *                                       | -                 |                        |                  | , ,               | , ,  |
| Long-Term Bonds Issued         3710         0.00         0.00         0.00           Premium on Sale of Bonds         3791         0.00         0.00         0.00           Discount on Sale of Bonds         891         0.00         0.00         0.00           Refunding Bonds Issued         3715         0.00         0.00         0.00           Refunding Bonds         3792         0.00         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00         0.00           Certificates of Participation Issued         3750         277,000,000.00         75,000,000.00         75,000,000.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         100,000.00         13,043.00         (89,957.00           Loss Recoveries         3740         0         0.00         0.00         0.00           Proceeds for the Sale of Capital Assets         3760         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00   |   |                   | (327,162,451.00)       | (132,289,847.00) | 3,739,336.00      | 136,029,183.00   |
| Premium on Sale of Bonds         3791         0.00         0.00         0.00           Discount on Sale of Bonds         891         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00           Discount on Refunding Bonds         3792         0.00         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00         0.00           Dremium on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00         0.00           Proceeds for Graward Supply Contract         3760         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <t< td=""><td></td><td>3710</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>  |   | 3710              | 0.00                   | 0.00             | 0.00              | 0.00   |
| Discount on Sale of Bonds         891         0.00         0.00           Refunding Bonds Issued         3715         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00           Certificates of Participation Issued         3750         277,000,000.00         75,000,000.00         0.00           Discount on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         3793         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00           Loss Recoveries         3740         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00           Parametris to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00           Transfers In         3600         2,860,796.00         2,860,796.00         2,860,796.00         2,860,796.00         2,860,796.00         1,8,647.354.00         0.00           SPECIAL  |   |                   | 0.00                   |                  |                   |  |
| Refunding Bonds Issued         3715         0.00         0.00           Premium on Refunding Bonds         3792         0.00         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00         0.00           Crifficates of Participation Issued         3750         277,000,000.00         75,000,000.00         0.00         0.00           Premium on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         100,000.00         13,043.00         (86,957.00           Loass Incurred         3740         0         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         0.00         0.00         0.00  |   |                   |                        | 0.00             |                   | 0.00   |
| Premium on Refunding Bonds         3792         0.00         0.00           Discount on Refunding Bonds         892         0.00         0.00         0.00           Certificates of Participation Issued         3750         277,000,000.00         75,000,000.00         0.00         0.00           Discount on Refunding Bonds         3793         0.00         0.00         0.00         0.00           Discount on Certificates of Participation         3793         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00           Loans Incurred         3720         0.00         13,043.00         (86,957.00           Proceeds from the Sale of Capital Assets         3730         100,000.00         13,043.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00         0.00           Transfers In         3600         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         2.860,796.00         15.668.00         0.00         0.00         0.00   |   |                   |                        |                  |                   | 0.00   |
| Certificates of Participation Issued         3750         277,000,000.00         75,000,000.00         75,000,000.00         0.00           Premium on Certificates of Participation         3793         0         0.00         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00         0.00         0.00           Loans Incurred         3720         0         0.00         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         100,000.00         13,043.00         (86,957.00           Loss Recoveries         3740         0         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00           Transfers In         3600         2,860,796.00         2,860,796.00         0.00           Transfers Out         9700         (32,883,700.00)         (40,429,488.00)         (40,585,156.00)         (155,668.00           SPECIAL ITEMS         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00   |   |                   |                        |                  |                   | 0.00   |
| Premium on Certificates of Participation         3793         0.00         0.00           Discount on Certificates of Participation         893         0.00         0.00           Loans Incurred         3720         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         100,000.00         13,043.00         (86,957.00           Loss Recoveries         3740         0         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00           Transfers In         3600         2,860,796.00         2,860,796.00         2,860,796.00           Transfers Out         9700         (32,883,700.00)         (40,429,488.00)         (40,585,156.00)         (155,668.00)           SPECIAL ITEMS         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00 <td< td=""><td>Discount on Refunding Bonds</td><td>892</td><td></td><td></td><td>0.00</td><td>0.00</td></td<>   | Discount on Refunding Bonds             | 892               |                        |                  | 0.00              | 0.00   |
| Discount on Certificates of Participation         893         0.00         0.00           Loans Incurred         3720         0.00         0.00           Proceeds from the Sale of Capital Assets         3730         100,000.00         13,043.00         (86,957.00)           Loss Recoveries         3740         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00           Transfers In         3600         2,860,796.00         2,860,796.00         2,860,796.00           Transfers Out         9700         (32,883,700.00)         (40,429,488.00)         (40,585,156.00)         (155,668.00)           SPECIAL ITEMS         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           Net Change in Fund Balances         (83,046,151.00)         (97,619,335.00)         41,028,019.00         138,647,354.00         0.00           Adjustment to Fund Balances         <   |   |                   | 277,000,000.00         | 75,000,000.00    |                   | 0.00   |
| Loans Incurred         3720         0.00           Proceeds from the Sale of Capital Assets         3730         100,000.00         13,043.00         (86,957.00)           Loss Recoveries         3740         0.00         0.00         0.00           Proceeds of Forward Supply Contract         3760         0.00         0.00           Special Facilities Construction Advances         3770         0.00         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00         0.00           Transfers In         3600         2,860,796.00         2,860,796.00         2,860,796.00         0.800,796.00         0.00           Transfers Out         9700         (32,883,700.00)         (40,429,488.00)         (40,585,156.00)         (155,668.00           Total Other Financing Sources (Uses)         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00           SPECIAL ITEMS   | 1                                       |                   |                        |                  |                   | 0.00   |
| Proceeds from the Sale of Capital Assets       3730       100,000.00       13,043.00       (86,957.00         Loss Recoveries       3740       0       0.00         Proceeds of Forward Supply Contract       3760       0       0.00         Special Facilities Construction Advances       3770       0       0.00         Payments to Refunded Bond Escrow Agent (Function 9299)       760       0       0.00         Transfers In       3600       2,860,796.00       2,860,796.00       2,860,796.00         Transfers Out       9700       (32,883,700.00)       (40,429,488.00)       (40,585,156.00)       (155,668.00)         SPECIAL ITEMS       244,116,300.00       34,670,512.00       37,288,683.00       2,618,171.00         SPECIAL ITEMS       0.00       0.00       0.00       0.00       0.00         Met Change in Fund Balances       (83,046,151.00)       (97,619,335.00)       41,028,019.00       138,647,354.00         Fund Balances       2891       112,868,725.00       112,868,725.00       113,385,343.00       516,618.00   |   |                   |                        |                  | 0.00              | 0.00   |
| Loss Recoveries         3740         0.00           Proceeds of Forward Supply Contract         3760         0.00           Special Facilities Construction Advances         3770         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00           Transfers In         3600         2.860,796.00         2.860,796.00           Transfers Out         9700         (32,883,700.00)         (40,429,488.00)         (40,585,156.00)         (155,668.00)           Total Other Financing Sources (Uses)         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00           SPECIAL ITEMS  |   |                   |                        | 100.000.00       | 10.010.00         | 0.00   |
| Proceeds of Forward Supply Contract         3760         0.00           Special Facilities Construction Advances         3770         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00           Transfers In         3600         2,860,796,00         2,860,796,00           Transfers Out         9700         (32,883,700,00)         (40,429,488,00)         (40,585,156,00)         (155,668,00)           Total Other Financing Sources (Uses)         244,116,300,00         34,670,512,00         37,288,683,00         2,618,171,00           SPECIAL ITEMS  |   |                   |                        | 100,000.00       | 13,043.00         | ( / /  |
| Special Facilities Construction Advances         3770         0.00           Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00           Transfers In         3600         2,860,796.00         2,860,796.00           Transfers Out         9700         (32,883,700.00)         (40,429,488.00)         (40,585,156.00)         (155,668.00)           Total Other Financing Sources (Uses)         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00           SPECIAL ITEMS  |   |                   |                        |                  |                   |  |
| Payments to Refunded Bond Escrow Agent (Function 9299)         760         0.00           Transfers In         3600         2,860,796.00         2,860,796.00         2,860,796.00           Transfers Out         9700         (32,883,700.00)         (40,429,488.00)         (40,585,156.00)         (155,668.00)           Total Other Financing Sources (Uses)         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00           SPECIAL ITEMS  |   |                   |                        |                  |                   |  |
| Transfers In       3600       2,860,796.00       2,860,796.00         Transfers Out       9700       (32,883,700.00)       (40,429,488.00)       (40,585,156.00)       (155,668.00)         Total Other Financing Sources (Uses)       244,116,300.00       34,670,512.00       37,288,683.00       2,618,171.00         SPECIAL ITEMS       0.00       0.00       0.00       0.00       0.00         EXTRAORDINARY ITEMS       0.00       0.00       0.00       0.00       0.00         Net Change in Fund Balances       (83,046,151.00)       (97,619,335.00)       41,028,019.00       138,647,354.00         Fund Balances, July 1, 2008       2800       112,868,725.00       113,385,343.00       516,618.00         Adjustment to Fund Balances       2891       0.00       0.00   |   |                   |                        |                  |                   | 0.00   |
| Transfers Out       9700       (32,883,700.00)       (40,429,488.00)       (40,585,156.00)       (155,668.00)         Total Other Financing Sources (Uses)       244,116,300.00       34,670,512.00       37,288,683.00       2,618,171.00         SPECIAL ITEMS   | V                                       |                   |                        |                  | 2,860,796,00      | 2,860,796.00   |
| Total Other Financing Sources (Uses)         244,116,300.00         34,670,512.00         37,288,683.00         2,618,171.00           SPECIAL ITEMS   |   |                   | (32,883,700.00)        | (40,429,488.00)  |                   | (155,668.00)   |
| EXTRAORDINARY ITEMS         0.00           EXTRAORDINARY ITEMS         0.00           Net Change in Fund Balances         (83,046,151.00)         (97,619,335.00)         41,028,019.00         138,647,354.00           Fund Balances, July 1, 2008         2800         112,868,725.00         112,868,725.00         113,385,343.00         516,618.00           Adjustment to Fund Balances         2891         0.00         0.00   | Total Other Financing Sources (Uses)    |                   |                        |                  | 37,288,683.00     | 2,618,171.00   |
| EXTRAORDINARY ITEMS         0.00           Net Change in Fund Balances         (83,046,151.00)         (97,619,335.00)         41,028,019.00         138,647,354.00           Fund Balances, July 1, 2008         2800         112,868,725.00         112,868,725.00         113,385,343.00         516,618.00           Adjustment to Fund Balances         2891         0.00         0.00  |   |                   |                        |                  |                   |  |
| Image: Instances         Constraint         C  |   |                   |                        |                  |                   | 0.00   |
| Net Change in Fund Balances         (83,046,151.00)         (97,619,335.00)         41,028,019.00         138,647,354.00           Fund Balances, July 1, 2008         2800         112,868,725.00         112,868,725.00         113,385,343.00         516,618.00           Adjustment to Fund Balances         2891         0.00         0.00   | EXTRAORDINARY ITEMS                     |                   |                        |                  |                   |  |
| Fund Balances, July 1, 2008         2800         112,868,725.00         112,868,725.00         113,385,343.00         516,618.00           Adjustment to Fund Balances         2891         0.00 <td></td> <td>+</td> <td>/0</td> <td>/a=</td> <td></td> <td>0.00</td>  |   | +                 | /0                     | /a=              |                   | 0.00   |
| Adjustment to Fund Balances 2891 0.00  |   | 2000              |                        |                  |                   |  |
|  |   |                   | 112,868,725.00         | 112,868,725.00   | 115,585,343.00    |  |
| 17/00 Database the Strategy of | Fund Balances, June 30, 2009            | 2891              | 29,822,574.00          | 15,249,390.00    | 154,413,362.00    | 139,163,972.00   |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUNDS For the Fiscal Year Ended June 30, 2009

|   | Account  | Budgeted A |           | Actual    | Variance with<br>Final Budget -                             |
|---|--|------------|-----------|-----------|---|
|   | Number   | Original   | Final     | Amounts   | Positive (Negative)   |
| REVENUES<br>Federal Direct  | 3100   |            |           |           | 0.00  |
| Federal Through State and Local   | 3200   |            |           |           | 0.00  |
| State Sources   | 3300   |            |           |           | 0.00  |
| Local Sources:  |  |            |           |           | 0.00  |
| Property Taxes Levied for Operational Purposes  | 3411   |            |           |           | 0.00  |
| Property Taxes Levied for Debt Service  | 3412   |            |           |           | 0.00  |
| Property Taxes Levied for Capital Projects  | 3413   |            |           |           | 0.00  |
| Local Sales Taxes   | 3418   |            |           |           | 0.00  |
| Charges for Service - Food Service  | 345X   |            |           |           | 0.00  |
| Impact Fees   | 3496   |            |           |           | 0.00  |
| Other Local Revenue   | 2400   | 0.00       | 0.00      | 0.00      | 0.00  |
| Total Local Sources Total Revenues  | 3400   | 0.00       | 0.00 0.00 | 0.00 0.00 | 0.00  |
| EXPENDITURES  |  | 0.00       | 0.00      | 0.00      | 0.00  |
| Current:  |  |            |           |           |   |
| Instruction   | 5000   |            |           |           | 0.00  |
| Pupil Personnel Services  | 6100   |            |           |           | 0.00  |
| Instructional Media Services  | 6200   |            |           |           | 0.00  |
| Instruction and Curriculum Development Services   | 6300   |            |           |           | 0.00  |
| Instructional Staff Training Services   | 6400   |            |           |           | 0.00  |
| Instruction Related Technology  | 6500   |            |           |           | 0.00  |
| School Board  | 7100   |            |           |           | 0.00  |
| General Administration  | 7200   |            |           |           | 0.00  |
| School Administration   | 7300   |            |           |           | 0.00  |
| Facilities Acquisition and Construction   | 7410   |            |           |           | 0.00  |
| Fiscal Services   | 7500   |            |           |           | 0.00  |
| Food Services   | 7600   |            |           |           | 0.00  |
| Central Services  | 7700   |            |           |           | 0.00  |
| Pupil Transportation  | 7800   |            |           |           | 0.00  |
| Operation of Plant  | 7900<br>8100   |            |           |           | 0.00  |
| Maintenance of Plant<br>Administrative Technology Services  | 8100   |            |           |           | 0.00  |
| Community Services  | 9100   |            |           |           | 0.00  |
| Debt Service: (Function 9200)   | 5100   |            |           |           | 0.00  |
| Retirement of Principal   | 710  |            |           |           | 0.00  |
| Interest  | 720  |            |           |           | 0.00  |
| Dues, Fees and Issuance Costs   | 730  |            |           |           | 0.00  |
| Miscellaneous Expenditures  | 790  |            |           |           | 0.00  |
| Capital Outlay:   |  |            |           |           |   |
| Facilities Acquisition and Construction   | 7420   |            |           |           | 0.00  |
| Other Capital Outlay  | 9300   |            |           |           | 0.00  |
| Total Expenditures  |  | 0.00       | 0.00      | 0.00      | 0.00  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures   |  | 0.00       | 0.00      | 0.00      | 0.00  |
| OTHER FINANCING SOURCES (USES)  |  |            |           |           |   |
| Long-Term Bonds Issued  | 3710   |            |           |           | 0.00  |
| Premium on Sale of Bonds  | 3791   |            |           |           | 0.00  |
| Discount on Sale of Bonds<br>Refunding Bonds Issued   | 891  |            |           |           | 0.00  |
| Premium on Refunding Bonds  | 3715<br>3792   |            |           |           | 0.00  |
| Discount on Refunding Bonds   | 892  |            |           |           | 0.00  |
| Certificates of Participation Issued  | 3750   |            |           |           | 0.00  |
| Premium on Certificates of Participation  | 3793   |            |           |           | 0.00  |
|   | 3/93   |            |           |           | 0.00  |
| Discount on Certificates of Participation   | 893  |            |           |           |   |
| Discount on Certificates of Participation<br>Loans Incurred   |  |            |           |           | 0.00  |
| 1   | 893<br>3720<br>3730  |            |           |           |   |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries   | 893<br>3720  |            |           |           | 0.00  |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract  | 893           3720           3730           3740           3760  |            |           |           | 0.00 0.00   |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract<br>Special Facilities Construction Advances  | 893           3720           3730           3740           3760           3770   |            |           |           | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                        |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract<br>Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)  | 893           3720           3730           3740           3760           3770           760                               |            |           |           | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract<br>Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In  | 893           3720           3730           3740           3760           3770           760           3600                |            |           |           | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract<br>Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In<br>Transfers Out   | 893           3720           3730           3740           3760           3770           760                               |            |           |           | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract<br>Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In<br>Transfers Out<br><b>Total Other Financing Sources (Uses)</b>                                | 893           3720           3730           3740           3760           3770           760           3600                | 0.00       | 0.00      | 0.00      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract<br>Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In<br>Transfers Out   | 893           3720           3730           3740           3760           3770           760           3600                | 0.00       | 0.00      | 0.00      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |
| Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS   | 893           3720           3730           3740           3760           3770           760           3600                | 0.00       | 0.00      | 0.00      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |
| Loans Incurred<br>Proceeds from the Sale of Capital Assets<br>Loss Recoveries<br>Proceeds of Forward Supply Contract<br>Special Facilities Construction Advances<br>Payments to Refunded Bond Escrow Agent (Function 9299)<br>Transfers In<br>Transfers Out<br><b>Total Other Financing Sources (Uses)</b>                                | 893           3720           3730           3740           3760           3770           760           3600                | 0.00       | 0.00      | 0.00      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |
| Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS   | 893           3720           3730           3740           3760           3770           760           3600                |            |           |           | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |
| Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances | 893           3720           3730           3740           3760           3770           760           3600           9700 | 0.00       | 0.00      | 0.00      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |
| Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS   | 893           3720           3730           3740           3760           3770           760           3600                |            |           |           | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |

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

|   | Account                                      | Self Insurance  | Other   | Other   | Total Nonmajor  |
|---|--|---|---|---|---|---|---|---|---|
| ASSETS  | Number                                       | 911   | 912   | 913   | 914   | 915   | 921   | 922   | Enterprise Funds  |
| Current Assets:   |  |   |   |   |   |   |   |   |   |
| Cash and Cash Equivalents   | 1110   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Investments   | 1160   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accounts Receivable, Net  | 1130   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Interest Receivable   | 1170   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Due from Reinsurer  | 1180   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Deposits Receivable   | 1210   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Due from Other Funds-Budgetary Due from Other Agencies  | 1141 1220                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Inventory   | 11220  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Prepaid Items   | 1230   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Total Current Assets  |  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Noncurrent Assets:  |  |   |   |   |   |   |   |   |   |
| Restricted Cash and Cash Equivalents  |  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Other Post-employment Benefits Obligation (asset)   | 1410   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Capital Assets:   |  |   |   |   |   |   |   |   |   |
| Land  | 1310   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Land Improvements - Nondepreciable  | 1315 1360                                    | 0.00  | 0.00  | 0.00 0.00   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Construction in Progress<br>Improvements Other Than Buildings   | 1360   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accumulated Depreciation  | 1320   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Buildings and Fixed Equipment   | 1330   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accumulated Depreciation  | 1339   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Furniture, Fixtures and Equipment   | 1340   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accumulated Depreciation  | 1349   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Motor Vehicles  | 1350   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accumulated Depreciation  | 1359   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Property Under Capital Leases   | 1370   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accumulated Depreciation<br>Computer Software   | 1379<br>1382                                 | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accumulated Amortization  | 1382   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Total Capital Assets net of Accum. Dep'n  | 1589   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Total Noncurrent Assets   |  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Total Assets  |  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| LIABILITIES   |  |   |   |   |   |   |   |   |   |
| Current Liabilities:  |  |   |   |   |   |   |   |   |   |
| Salaries, Benefits and Payroll Taxes Payable  | 2110   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Payroll Deductions and Withholdings   | 2170   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accounts Payable  | 2120   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Judgments Payable<br>Sales Tax Payable  | 2130<br>2260                                 | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Accrued Interest Payable  | 2200   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Deposits Payable  | 2220   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Due to Other Funds-Budgetary  | 2161   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Due to Other Agencies   | 2230   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Deferred Revenue  | 2410   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Estimated Unpaid Claims   | 2271   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Estimated Liability for Claims Adjustment Expense   | 2272   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Obligations Under Capital Leases  | 2315<br>2330                                 | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Liability for Compensated Absences  | 2330 2350                                    | 0.00  | 0.00  | 0.00 0.00   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Estimated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation   | 2350   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Total Current Liabilities   | 2300   |   |   |   |   |   |   | 0.00  | 0.00  |
|   |  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |   |   | 0.00  |
|   |  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |   |
| Noncurrent Liabilities:   |  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |   |
|   | 2220   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:  | 2220   |   |   |   |   |   |   |   | 0.00  |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases   | 2315   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases<br>Liability for Compensated Absences   | 2315<br>2330                                 | 0.00 0.00 0.00  | 0.00  | 0.00 0.00 0.00  | 0.00 0.00 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases<br>Liability for Compensated Absences<br>Estimated Liability for Long-Term Claims   | 2315<br>2330<br>2350                         | 0.00<br>0.00<br>0.00<br>0.00                                | 0.00<br>0.00<br>0.00<br>0.00                                | 0.00<br>0.00<br>0.00<br>0.00                                | 0.00<br>0.00<br>0.00<br>0.00                                | 0.00<br>0.00<br>0.00<br>0.00                                | 0.00 0.00 0.00 0.00   | 0.00<br>0.00<br>0.00<br>0.00                                | 0.00<br>0.00<br>0.00  |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases<br>Liability for Compensated Absences<br>Estimated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation  | 2315<br>2330                                 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                        | 0.00<br>0.00<br>0.00<br>0.00                                |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases<br>Liability for Compensated Absences<br>Estimated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation<br>Total Noncurrent Liabilities  | 2315<br>2330<br>2350                         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                        |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases<br>Liability for Compensated Absences<br>Estimated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation<br>Total Noncurrent Liabilities<br>Total Liabilities   | 2315<br>2330<br>2350                         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                        | 0.00<br>0.00<br>0.00<br>0.00                                |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases<br>Liability for Compensated Absences<br>Estimated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation<br>Total Noncurrent Liabilities<br>Total Liabilities<br>NET ASSETS   | 2315<br>2330<br>2350<br>2360                 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        |
| Noncurrent Liabilities:         Liabilities Payable from Restricted Assets:         Deposits Payable         Other Noncurrent Liabilities:         Obligations Under Capital Leases         Liability for Compensated Absences         Estimated Liability for Long-Term Claims         Other Noncurrent Liabilities         Total Noncurrent Liabilities         NET ASSETS         Invested in Capital Assets, Net of Related Debt              | 2315<br>2330<br>2350                         | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00                        |
| Noncurrent Liabilities:<br>Liabilities Payable from Restricted Assets:<br>Deposits Payable<br>Other Noncurrent Liabilities:<br>Obligations Under Capital Leases<br>Liability for Compensated Absences<br>Estimated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation<br>Total Noncurrent Liabilities<br>Total Liabilities<br>NET ASSETS   | 2315<br>2330<br>2350<br>2360<br>2360<br>2370 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        |
| Noncurrent Liabilities:         Liabilities Payable         Other Noncurrent Liabilities:         Obligations Under Capital Leases         Liability for Compensated Absences         Estimated Liability for Long-Term Claims         Other Post-employment Benefits Obligation         Total Noncurrent Liabilities         Notal Liabilities         Net ASSETS         Invested in Capital Assets, Net of Related Debt         Restricted for | 2315<br>2330<br>2350<br>2360<br>2770<br>2780 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 |

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

|  | Account<br>Number | Self Insurance<br>911 | Self Insurance<br>912 | Self Insurance<br>913 | Self Insurance<br>914 | Self Insurance<br>915 | Other<br>921 | Other<br>922 | Total Nonmajor<br>Enterprise Funds |
|--|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|--------------|------------------------------------|
| OPERATING REVENUES                       |                   |                       |                       |                       |                       |                       |              |              | <b>1</b>                           |
| Charges for Services                     | 3481              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Charges for Sales                        | 3482              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Premium Revenue                          | 3484              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Other Operating Revenues                 | 3489              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Total Operating Revenues                 |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| OPERATING EXPENSES                       |                   |                       |                       |                       |                       |                       |              |              |                                    |
| Salaries                                 | 100               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Employee Benefits                        | 200               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Purchased Services                       | 300               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Energy Services                          | 400               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Materials and Supplies                   | 500               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Capital Outlay                           | 600               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Other Expenses                           | 700               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Depreciation/Amortization                | 780               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Total Operating Expenses                 |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Operating Income (Loss)                  |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| NONOPERATING REVENUES (EXPENSES)         |                   |                       |                       |                       |                       |                       |              |              |                                    |
| Interest Revenue                         | 3430              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Gifts, Grants and Bequests               | 3440              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Miscellaneous Local Sources              | 3495              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Loss Recoveries                          | 3740              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Gain on Disposition of Assets            | 3780              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Interest Expense                         | 720               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Miscellaneous Expense                    | 790               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Loss on Disposition of Assets            | 810               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Total Nonoperating Revenues (Expenses)   |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Income (Loss) Before Operating Transfers |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Transfers In                             | 3600              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Transfers Out                            | 9700              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| SPECIAL ITEMS                            |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| EXTRAORDINARY ITEMS                      |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Change In Net Assets                     |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Net Assets - July 1, 2008                | 2880              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Adjustment to Net Assets                 | 2896              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| Net Assets - June 30, 2009               | 2780              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |
| 101 ASSUS - JUIE JU, 2007                | 2700              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00         | 0.00         | 0.00                               |

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

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

|  | Account<br>Number | Self Insurance<br>711        | Self Insurance<br>712        | Self Insurance<br>713        | Self Insurance<br>714    | Self Insurance<br>715        | Consortium Programs<br>731 | Other Internal Service<br>791 | Total Internal<br>Service Funds |
|--|-------------------|------------------------------|------------------------------|------------------------------|--------------------------|------------------------------|----------------------------|-------------------------------|---------------------------------|
| ASSETS   | Nulliber          | /11                          | /12                          | /15                          | /14                      | /15                          | 751                        | 791                           | Service Funds                   |
| Current Assets:  |                   |                              |                              |                              |                          |                              |                            |                               |                                 |
| Cash and Cash Equivalents  | 1110              | 6,253.00                     | 2,532.00                     | 0.00                         | 0.00                     | 1,215.00                     | 0.00                       | 0.00                          | 10,000.00                       |
| Investments  | 1160              | 15,126,526.00                | 3,482,228.00                 | 1,313,623.00                 | 428,816.00               | 2,285,149.00                 | 0.00                       | 0.00                          | 22,636,342.00                   |
| Accounts Receivable, Net<br>Interest Receivable                            | 1130<br>1170      | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Due from Reinsurer   | 1170              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Deposits Receivable  | 1210              | 75,000.00                    | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 75,000.00                       |
| Due from Other Funds-Budgetary   | 1141              | 0.00                         | 0.00                         | 21,750.00                    | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 21,750.00                       |
| Due from Other Agencies  | 1220              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Inventory  | 1150              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Prepaid Items  | 1230              | 0.00                         | 11,881.00                    | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 11,881.00                       |
| Total Current Assets   |                   | 15,207,779.00                | 3,496,641.00                 | 1,335,373.00                 | 428,816.00               | 2,286,364.00                 | 0.00                       | 0.00                          | 22,754,973.00                   |
| Noncurrent Assets:   |                   | 0.00                         | 0.00                         | 0.00                         | 0.00                     |                              |                            | 0.00                          | 0.00                            |
| Restricted Cash and Cash Equivalents                                       | 1410              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Other Post-employment Benefits Obligation (asset) Capital Assets:          | 1410              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Land   | 1310              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Land Improvements - Nondepreciable   | 1315              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Construction in Progress   | 1360              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Improvements Other Than Buildings  | 1320              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Accumulated Depreciation   | 1329              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Buildings and Fixed Equipment  | 1330              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Accumulated Depreciation   | 1339              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Furniture, Fixtures and Equipment<br>Accumulated Depreciation              | 1340<br>1349      | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Motor Vehicles   | 1349              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Accumulated Depreciation   | 1359              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Property Under Capital Leases  | 1370              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Accumulated Depreciation   | 1379              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Computer Software  | 1382              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Accumulated Amortization   | 1389              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Total Capital Assets net of Accum. Dep'n                                   |                   | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Total Noncurrent Assets  |                   | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Total Assets   |                   | 15,207,779.00                | 3,496,641.00                 | 1,335,373.00                 | 428,816.00               | 2,286,364.00                 | 0.00                       | 0.00                          | 22,754,973.00                   |
| LIABILITIES  |                   |                              |                              |                              |                          |                              |                            |                               |                                 |
| Current Liabilities:<br>Salaries, Benefits and Payroll Taxes Payable       | 2110              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Payroll Deductions and Withholdings  | 2110              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Accounts Payable   | 2120              | 84,860.00                    | 364.00                       | 68,019.00                    | 0.00                     | 5,687.00                     | 0.00                       | 0.00                          | 158,930.00                      |
| Judgments Payable  | 2130              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Sales Tax Payable  | 2260              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Accrued Interest Payable   | 2210              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Deposits Payable   | 2220              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Due to Other Funds-Budgetary   | 2161              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Due to Other Agencies  | 2230              | 7,980.00                     | 4,898.00                     | 0.00                         | 4,885.00                 | 4,898.00                     | 0.00                       | 0.00                          | 22,661.00                       |
| Deferred Revenue<br>Estimated Unpaid Claims                                | 2410<br>2271      | 0.00 2.451.700.00            | 0.00 265,100,00              | 130.000.00                   | 0.00 118.390.00          | 0.00 210.100.00              | 0.00                       | 0.00                          | 0.00 3.175.290.00               |
| Estimated Chipard Claims Estimated Liability for Claims Adjustment Expense | 2272              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Obligations Under Capital Leases   | 2315              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Liability for Compensated Absences   | 2330              | 45,600.00                    | 27,990.00                    | 0.00                         | 27,913.00                | 27,990.00                    | 0.00                       | 0.00                          | 129,493.00                      |
| Estimated Liability for Long-Term Claims                                   | 2350              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Other Post-employment Benefits Obligation                                  | 2360              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Total Current Liabilities  |                   | 2,590,140.00                 | 298,352.00                   | 198,019.00                   | 151,188.00               | 248,675.00                   | 0.00                       | 0.00                          | 3,486,374.00                    |
| Noncurrent Liabilities:  |                   |                              |                              |                              |                          |                              |                            |                               |                                 |
| Liabilities Payable from Restricted Assets:                                |                   | 0.00                         | 0.00                         | 0.00                         | 0.00                     |                              | 0.00                       | 0.00                          | 0.00                            |
| Deposits Payable Other Noncurrent Liabilities:                             | 2220              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Other Noncurrent Liabilities:<br>Obligations Under Capital Leases          | 2315              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Liability for Compensated Absences   | 2330              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Estimated Liability for Long-Term Claims                                   | 2350              | 3,925,672.00                 | 397,687.00                   | 0.00                         | 0.00                     | 153,209.00                   | 0.00                       | 0.00                          | 4,476,568.00                    |
| Other Post-employment Benefits Obligation                                  | 2360              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Total Noncurrent Liabilities   |                   | 3,925,672.00                 | 397,687.00                   | 0.00                         | 0.00                     | 153,209.00                   | 0.00                       | 0.00                          | 4,476,568.00                    |
| Total Liabilities  |                   | 6,515,812.00                 | 696,039.00                   | 198,019.00                   | 151,188.00               | 401,884.00                   | 0.00                       | 0.00                          | 7,962,942.00                    |
| NET ASSETS   |                   |                              |                              |                              |                          |                              |                            |                               |                                 |
| Invested in Capital Assets, Net of Related Debt                            | 2770              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Restricted for   | 2780              | 0.00                         | 0.00                         | 0.00                         | 0.00                     | 0.00                         | 0.00                       | 0.00                          | 0.00                            |
| Unrestricted<br>Total Nat Assats   | 2790              | 8,691,967.00<br>8,691,967.00 | 2,800,602.00<br>2,800,602.00 | 1,137,354.00<br>1,137,354.00 | 277,628.00<br>277,628.00 | 1,884,480.00<br>1,884,480.00 | 0.00                       | 0.00                          | 14,792,031.00<br>14,792,031.00  |
| Total Net Assets Total Liabilities and Net Assets                          |                   | 15,207,779.00                | 2,800,602.00 3,496,641.00    | 1,137,354.00                 | 428,816.00               | 2,286,364.00                 | 0.00                       | 0.00                          | 22,754,973.00                   |
| Total Liabilities and Net Assets   |                   | 15,207,779.00                | 3,490,041.00                 | 1,555,575.00                 | 428,816.00               | 2,280,304.00                 | 0.00                       | 0.00                          | 22,134,913.00                   |

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

|  | Account<br>Number | Self Insurance<br>711 | Self Insurance<br>712 | Self Insurance<br>713 | Self Insurance<br>714 | Self Insurance<br>715 | Consortium Programs<br>731 | Other Internal Service<br>791 | Total Internal<br>Service Funds |
|--|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------------------|---------------------------------|
| OPERATING REVENUES                       | Number            | /11                   | /12                   | /15                   | /14                   | /15                   | /31                        | /91                           | Service Funds                   |
| Charges for Services                     | 3481              | 2.754.846.00          | 0.00                  | 2,205,546.00          | 205,744.00            | 0.00                  | 0.00                       | 0.00                          | 5,166,136.00                    |
| Charges for Sales                        | 3481              | 2,734,840.00          | 0.00                  | 2,205,540.00          | 203,744.00            | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Premium Revenue                          | 3482              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Other Operating Revenues                 | 3489              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Total Operating Revenues                 | 3469              | 2,754,846.00          | 0.00                  | 2,205,546.00          | 205,744.00            | 0.00                  | 0.00                       | 0.00                          | 5,166,136.00                    |
| OPERATING EXPENSES                       |                   | 2,734,840.00          | 0.00                  | 2,203,340.00          | 203,744.00            | 0.00                  | 0.00                       | 0.00                          | 5,100,130.00                    |
| Salaries                                 | 100               | 163,358.00            | 43,838.00             | 0.00                  | 79,942.00             | 43,644.00             | 0.00                       | 0.00                          | 220 702 00                      |
|  | 100               | ,                     | .,                    |                       |                       |                       |                            |                               | 330,782.00                      |
| Employee Benefits                        | 200               | 38,181.00             | 11,350.00             | 0.00                  | 23,224.00             | 11,291.00             | 0.00                       | 0.00                          | 84,046.00                       |
| Purchased Services                       | 300               | 459,235.00            | 29,391.00             | 196,433.00            | 44,061.00             | 24,524.00             | 0.00                       | 0.00                          | 753,644.00                      |
| Energy Services                          | 400               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Materials and Supplies                   | 500               | 97.00                 | 0.00                  | 0.00                  | 423.00                | 0.00                  | 0.00                       | 0.00                          | 520.00                          |
| Capital Outlay                           | 600               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Other Expenses                           | 700               | 1,688,986.00          | 110,705.00            | 1,864,559.00          | 0.00                  | 149,964.00            | 0.00                       | 0.00                          | 3,814,214.00                    |
| Depreciation/Amortization                | 780               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Total Operating Expenses                 |                   | 2,349,857.00          | 195,284.00            | 2,060,992.00          | 147,650.00            | 229,423.00            | 0.00                       | 0.00                          | 4,983,206.00                    |
| Operating Income (Loss)                  |                   | 404,989.00            | (195,284.00)          | 144,554.00            | 58,094.00             | (229,423.00)          | 0.00                       | 0.00                          | 182,930.00                      |
| NONOPERATING REVENUES (EXPENSES)         |                   |                       |                       |                       |                       |                       |                            |                               |                                 |
| Interest Revenue                         | 3430              | (23,809.00)           | (3,748.00)            | (4,962.00)            | (1,575.00)            | (2,061.00)            | 0.00                       | 0.00                          | (36,155.00)                     |
| Gifts, Grants and Bequests               | 3440              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Miscellaneous Local Sources              | 3495              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Loss Recoveries                          | 3740              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Gain on Disposition of Assets            | 3780              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Interest Expense                         | 720               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Miscellaneous Expense                    | 790               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Loss on Disposition of Assets            | 810               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Total Nonoperating Revenues (Expenses)   |                   | (23,809.00)           | (3,748.00)            | (4,962.00)            | (1,575.00)            | (2,061.00)            | 0.00                       | 0.00                          | (36,155.00)                     |
| Income (Loss) Before Operating Transfers |                   | 381,180.00            | (199,032.00)          | 139,592.00            | 56,519.00             | (231,484.00)          | 0.00                       | 0.00                          | 146,775.00                      |
| Transfers In                             | 3600              | 0.00                  | 306,000.00            | 0.00                  | 0.00                  | 235,170.00            | 0.00                       | 0.00                          | 541,170.00                      |
| Transfers Out                            | 9700              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| SPECIAL ITEMS                            |                   |                       |                       |                       |                       |                       |                            |                               |                                 |
|  |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| EXTRAORDINARY ITEMS                      |                   |                       |                       |                       |                       |                       |                            |                               |                                 |
|  |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Change In Net Assets                     |                   | 381,180.00            | 106,968.00            | 139,592.00            | 56.519.00             | 3.686.00              | 0.00                       | 0.00                          | 687,945.00                      |
| Net Assets - July 1, 2008                |                   | 8,310,787.00          | 2,693,634.00          | 997,762.00            | 221,109.00            | 1,880,794.00          | 0.00                       | 0.00                          | 14,104,086.00                   |
| Adjustments to Net Assets                |                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                       | 0.00                          | 0.00                            |
| Net Assets - June 30, 2009               |                   | 8.691.967.00          | 2.800.602.00          | 1,137,354.00          | 277.628.00            | 1.884.480.00          | 0.00                       | 0.00                          | 14,792,031.00                   |
| 100 1105005 Julie 50, 2007               |                   | 0,071,707.00          | 2,000,002.00          | 1,157,554.00          | 277,028.00            | 1,004,480.00          | 0.00                       | 0.00                          | 17,72,031.00                    |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2009

|   | Self Insurance<br>711        | Self Insurance<br>712      | Self Insurance<br>713 | Self Insurance<br>714      | Self Insurance<br>715      | Consortium Programs<br>731 | Other Internal Service<br>791 | Total Internal<br>Service Funds |
|---|------------------------------|----------------------------|-----------------------|----------------------------|----------------------------|----------------------------|-------------------------------|---------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES  |                              |                            |                       |                            |                            |                            |                               |                                 |
| Receipts from customers and users   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Receipts from interfund services provided   | 2,754,846.00                 | 0.00                       | 2,205,546.00          | 205,744.00                 | 0.00                       | 0.00                       | 0.00                          | 5,166,136.00                    |
| Payments to suppliers   | (443,781.00)<br>(193,224.00) | (29,027.00)<br>(50,080.00) | (180,439.00)<br>0.00  | (44,484.00)<br>(89,345.00) | (18,837.00)<br>(49,827.00) | 0.00                       | 0.00 0.00                     | (716,568.00)<br>(382,476.00)    |
| Payments to employees Payments for interfund services used                                  | (2,044,304.00)               | (57,696.00)                | (1,899,559.00)        | (89,343.00)                | (93,958.00)                | 0.00                       | 0.00                          | (4,100,910.00)                  |
| Other receipts (payments)   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | (4,100,910.00)                  |
| Net cash provided (used) by operating activities  | 73,537.00                    | (136,803.00)               | 125,548.00            | 66,522.00                  | (162,622.00)               | 0.00                       | 0.00                          | (33,818.00)                     |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES   |                              | (100,000100)               |                       |                            | (                          | 0.00                       |                               | (***,******)                    |
| Subsidies from operating grants   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Transfers from other funds  | 0.00                         | 306,000.00                 | 0.00                  | 0.00                       | 235,170.00                 | 0.00                       | 0.00                          | 541,170.00                      |
| Transfers to other funds  | 0.00                         | 0.00                       | (21,680.00)           | 0.00                       | 0.00                       | 0.00                       | 0.00                          | (21,680.00)                     |
| Net cash provided (used) by noncapital financing activities                                 | 0.00                         | 306,000.00                 | (21,680.00)           | 0.00                       | 235,170.00                 | 0.00                       | 0.00                          | 519,490.00                      |
| CASH FLOWS FROM CAPITAL AND RELATED   |                              |                            |                       |                            |                            |                            |                               |                                 |
| FINANCING ACTIVITIES  |                              |                            |                       |                            |                            |                            |                               |                                 |
| Proceeds from capital debt  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Capital contributions   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Proceeds from disposition of capital assets   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Acquisition and construction of capital assets  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Principal paid on capital debt<br>Interest paid on capital debt                             | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Net cash provided (used) by capital and related financing activities                        | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| CASH FLOWS FROM INVESTING ACTIVITIES  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Proceeds from sales and maturities of investments   | 9,658,391.00                 | 311,661.00                 | 826,176.00            | 207,868.00                 | 235,833.00                 | 0.00                       | 0.00                          | 11,239,929.00                   |
| Interest and dividends received   | (23,809.00)                  | (3,748.00)                 | (4.962.00)            | (1.575.00)                 | (2.061.00)                 | 0.00                       | 0.00                          | (36,155,00)                     |
| Purchase of investments   | (9,841,193.00)               | (474,578.00)               | (962,103.00)          | (294,829.00)               | (306,318.00)               | 0.00                       | 0.00                          | (11,879,021.00)                 |
| Net cash provided (used) by investing activities  | (206,611.00)                 | (166,665.00)               | (140,889.00)          | (88,536.00)                | (72,546.00)                | 0.00                       | 0.00                          | (675,247.00)                    |
| Net increase (decrease) in cash and cash equivalents  | (133,074.00)                 | 2,532.00                   | (37,021.00)           | (22,014.00)                | 2.00                       | 0.00                       | 0.00                          | (189,575.00)                    |
| Cash and cash equivalents - July 1, 2008  | 139,327.00                   | 0.00                       | 37,021.00             | 22,014.00                  | 1,213.00                   | 0.00                       | 0.00                          | 199,575.00                      |
| Cash and cash equivalents - June 30, 2009   | 6,253.00                     | 2,532.00                   | 0.00                  | 0.00                       | 1,215.00                   | 0.00                       | 0.00                          | 10,000.00                       |
| Reconciliation of operating income (loss) to net cash provided                              |                              |                            |                       |                            |                            |                            |                               |                                 |
| (used) by operating activities:   |                              |                            |                       |                            |                            |                            |                               |                                 |
| Operating income (loss)   | 404,989.00                   | (195,284.00)               | 144,554.00            | 58,094.00                  | (229,423.00)               | 0.00                       | 0.00                          | 182,930.00                      |
| Adjustments to reconcile operating income (loss) to net cash                                |                              |                            |                       |                            |                            |                            |                               |                                 |
| provided (used) by operating activities:  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Depreciation/Amortization expense   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Commodities used from USDA program Change in assets and liabilities:                        | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in accounts receivable  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in interest receivable  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in uncreat receivable   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in deposits receivable  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in due from other funds   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in due from other agencies  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in inventory  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in prepaid items  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in salaries and benefits payable  | 6,253.00                     | 3,842.00                   | 0.00                  | 11,417.00                  | 3,842.00                   | 0.00                       | 0.00                          | 25,354.00                       |
| Increase (decrease) in payroll tax liabilities  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in accounts payable   | 15,551.00                    | 364.00                     | 15,994.00             | 0.00                       | 5,687.00                   | 0.00                       | 0.00                          | 37,596.00                       |
| Increase (decrease) in judgments payable  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in sales tax payable<br>Increase (decrease) in accrued interest payable | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in accrued interest payable<br>Increase (decrease) in deposits payable  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in deposits payable   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in due to other agencies  | 2,062.00                     | 1,266.00                   | 0.00                  | 2,404.00                   | 1,266.00                   | 0.00                       | 0.00                          | 6,998.00                        |
| Increase (decrease) in deferred revenue   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in estimated unpaid claims  | (355,318.00)                 | 53,009.00                  | (35,000.00)           | (5,393.00)                 | 56,006.00                  | 0.00                       | 0.00                          | (286,696.00)                    |
| Increase (decrease) in estimated liability for claims adjustment expense                    | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Total adjustments   | (331,452.00)                 | 58,481.00                  | (19,006.00)           | 8,428.00                   | 66,801.00                  | 0.00                       | 0.00                          | (216,748.00)                    |
| Net cash provided (used) by operating activities  | 73,537.00                    | (136,803.00)               | 125,548.00            | 66,522.00                  | (162,622.00)               | 0.00                       | 0.00                          | (33,818.00)                     |
| Noncash investing, capital, and financing activities:                                       |                              |                            |                       |                            |                            |                            |                               |                                 |
| Borrowing under capital lease   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Contributions of capital assets   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Purchase of equipment on account  | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Capital asset trade-ins   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Net Increase/(Decrease) in the fair value of investments                                    | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |
| Commodities received through USDA program   | 0.00                         | 0.00                       | 0.00                  | 0.00                       | 0.00                       | 0.00                       | 0.00                          | 0.00                            |

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

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

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

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

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

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

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

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

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

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

|  |         | School Internal | Agency    | Agency    | Total  |
|--|---------|-----------------|-----------|-----------|--------|
|  | Account | Funds           | Fund Name | Fund Name | Agency |
|  | Number  | 891             | 89X       | 89X       | Funds  |
| ASSETS                                       |         |                 |           |           |        |
| Cash and Cash Equivalents                    | 1110    | 0.00            | 0.00      | 0.00      | 0.00   |
| Investments                                  | 1160    | 0.00            | 0.00      | 0.00      | 0.00   |
| Accounts Receivable, Net                     | 1130    | 0.00            | 0.00      | 0.00      | 0.00   |
| Interest Receivable                          | 1170    | 0.00            | 0.00      | 0.00      | 0.00   |
| Due from Other Funds-Budgetary               | 1141    | 0.00            | 0.00      | 0.00      | 0.00   |
| Inventory                                    | 1150    | 0.00            | 0.00      | 0.00      | 0.00   |
| Due from Other Agencies                      | 1220    | 0.00            | 0.00      | 0.00      | 0.00   |
| Total Assets                                 |         | 0.00            | 0.00      | 0.00      | 0.00   |
| LIABILITIES                                  |         |                 |           |           |        |
| Salaries, Benefits and Payroll Taxes Payable | 2110    | 0.00            | 0.00      | 0.00      | 0.00   |
| Payroll Deductions and Withholdings          | 2170    | 0.00            | 0.00      | 0.00      | 0.00   |
| Accounts Payable                             | 2120    | 0.00            | 0.00      | 0.00      | 0.00   |
| Due to Other Agencies                        | 2230    |                 |           |           |        |
| Due to Other Funds-Budgetary                 | 2161    | 0.00            | 0.00      | 0.00      | 0.00   |
| Internal Accounts Payable                    | 2290    | 0.00            | 0.00      | 0.00      | 0.00   |
| Total Liabilities                            |         | 0.00            | 0.00      | 0.00      | 0.00   |

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

|  | Account | Balance      |               |               | Balance       |
|--|---------|--------------|---------------|---------------|---------------|
|  | Number  | July 1, 2008 | Additions     | Deductions    | June 30, 2009 |
| ASSETS                                       |         |              |               |               |               |
| Cash and Cash Equivalents                    | 1110    | 4,693,081.00 | 10,621,726.00 | 10,510,417.00 | 4,804,390.00  |
| Investments                                  | 1160    | 0.00         | 0.00          | 0.00          | 0.00          |
| Accounts Receivable, Net                     | 1130    | 70,115.00    | 152,941.00    | 70,115.00     | 152,941.00    |
| Interest Receivable                          | 1170    | 0.00         | 0.00          | 0.00          | 0.00          |
| Due From Other Funds:                        |         |              |               |               |               |
| Budgetary Funds                              | 1141    | 0.00         | 0.00          | 0.00          | 0.00          |
| Inventory                                    | 1150    | 124,187.00   | 149,265.00    | 124,187.00    | 149,265.00    |
| Due from Other Agencies                      | 1220    | 0.00         | 0.00          | 0.00          | 0.00          |
| Total Assets                                 |         | 4,887,383.00 | 10,923,932.00 | 10,704,719.00 | 5,106,596.00  |
| LIABILITIES                                  |         |              |               |               |               |
| Salaries, Benefits and Payroll Taxes Payable | 2110    | 0.00         | 0.00          | 0.00          | 0.00          |
| Payroll Deductions and Withholdings          | 2170    | 0.00         | 0.00          | 0.00          | 0.00          |
| Accounts Payable                             | 2120    | 97,674.00    | 77,869.00     | 97,674.00     | 77,869.00     |
| Due to Other Funds Budgetary                 | 2161    | 0.00         | 0.00          | 0.00          | 0.00          |
| Internal Accounts Payable                    | 2290    | 4,789,709.00 | 11,021,606.00 | 10,782,588.00 | 5,028,727.00  |
| Total Liabilities                            |         | 4,887,383.00 | 11,099,475.00 | 10,880,262.00 | 5,106,596.00  |

#### DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2009

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

#### DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2009

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

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

|  |         | Total Agency Fund |                   |                   | Total Agency Fund |
|--|---------|-------------------|-------------------|-------------------|-------------------|
|  | Account | Balances          | Total Agency Fund | Total Agency Fund | Balances          |
|  | Number  | July 1, 2008      | Additions         | Deductions        | June 30, 2009     |
| ASSETS                                       |         | -                 |                   |                   |                   |
| Cash and Cash Equivalents                    | 1110    | 4,693,081.00      | 10,621,726.00     | 10,510,417.00     | 4,804,390.00      |
| Investments                                  | 1160    | 0.00              | 0.00              | 0.00              | 0.00              |
| Accounts Receivable, Net                     | 1130    | 70,115.00         | 152,941.00        | 70,115.00         | 152,941.00        |
| Interest Receivable                          | 1170    | 0.00              | 0.00              | 0.00              | 0.00              |
| Due From Other Funds:                        |         |                   |                   |                   |                   |
| Budgetary Funds                              | 1141    | 0.00              | 0.00              | 0.00              | 0.00              |
| Inventory                                    | 1150    | 124,187.00        | 149,265.00        | 124,187.00        | 149,265.00        |
| Due from Other Agencies                      | 1220    | 0.00              | 0.00              | 0.00              | 0.00              |
| Total Assets                                 |         | 4,887,383.00      | 10,923,932.00     | 10,704,719.00     | 5,106,596.00      |
| LIABILITIES                                  |         |                   |                   |                   |                   |
| Salaries, Benefits and Payroll Taxes Payable | 2110    | 0.00              | 0.00              | 0.00              | 0.00              |
| Payroll Deductions and Withholdings          | 2170    | 0.00              | 0.00              | 0.00              | 0.00              |
| Accounts Payable                             | 2120    | 97,674.00         | 77,869.00         | 97,674.00         | 77,869.00         |
| Due to Other Funds Budgetary                 | 2161    | 0.00              | 0.00              | 0.00              | 0.00              |
| Internal Accounts Payable                    | 2290    | 4,789,709.00      | 11,021,606.00     | 10,782,588.00     | 5,028,727.00      |
| Total Liabilities                            |         | 4,887,383.00      | 11,099,475.00     | 10,880,262.00     | 5,106,596.00      |

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

| 4.000000   | Account<br>Number   | Island Village<br>Montessori North, Inc.   | Island Village<br>Montessori Charter, Inc.   | Island Village<br>Middle School, Inc.  | The Student<br>Leadership<br>Academy of Venice   | Imagine School of<br>North Port, Inc.  | Sarasota<br>Suncoast Academy, Inc.   | Saraosta<br>Military Academy   | Sarasota School<br>of Arts & Sciences  | Suncoast School for<br>Innovative Studies, Inc.  | Total Nonmajor<br>Component<br>Units   |
|--|---|--|--|--|--|--|--|--|--|--|--|
| ASSETS<br>Cash and Cash Equivalents  | 1110  | 10,387.00  | 56,237.00  | 6,739.00   | 282,529.00   | 554,950.00   | 43,243.00  | 954,901.00   | 1,019,774.00   | 250,732.00   | 3,179,492.00   |
| Investments<br>Taxas Pacaiyabla, pat   | 1160<br>1120  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Taxes Receivable, net<br>Accounts Receivable, net  | 1120  | 53,288,00  | 40.847.00  | 3,806.00   | 0.00   | 0.00   | 0.00   | 68,198.00  | 0.00   |  | 0.00 194.654.00  |
| Interest Receivable  | 1170  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Due from Reinsurer   | 1180  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Deposits Receivable<br>Due from Other Agencies   | 1210<br>1220  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Internal Balances  |   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Inventory  | 1150  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 12,000.00  | 0.00   | 0.00   | 12,000.00  |
| Prepaid Items<br>Restricted Assets:  | 1230  | 0.00   | 5,866.00   | 0.00   | 6,223.00   | 0.00   | 146,688.00   | 70,260.00  | 0.00   | 33,770.00  | 262,807.00   |
| Cash with Fiscal Agent   | 1114  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Deferred Charges:<br>Issuance Costs  |   | 0.00   | 106,965.00   | 0.00   | 0.00   | 0.00   | 0.00   | 317,238.00   | 40,418.00  | 0.00   | 464,621.00   |
| Noncurrent assets:<br>Other Post-employment Benefits Obligation (asset)  | 1410  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Capital Assets:  |   |  |  |  |  |  |  |  |  |  |  |
| Land<br>Land Improvements - Nondepreciable   | 1310  | 0.00   | 186,116.00   | 0.00   | 0.00   | 0.00   | 0.00   | 1,021,829.00   | 0.00   | 0.00   | 1,207,945.00<br>13,490.00  |
| Construction in Progress   | 1360  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |  | 0.00   |
| Improvements Other Than Buildings  | 1320  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |  | 0.00   | 152,383.00   | 368,719.00   | 521,102.00   |
| Less Accumulated Depreciation Puildings and Fixed Fouriement   | 1329<br>1330  | 0.00 4.950.00  | 0.00 3.157.126.00  | 0.00 1.500.00  | 0.00 93.616.00   | 0.00   | 0.00   | 0.00<br>6.122.876.00   | (30,360.00)<br>4,421.624.00  | 0.00   | (207,031.00)<br>13.801.692.00  |
| Buildings and Fixed Equipment<br>Less Accumulated Depreciation   | 1330  | 4,950.00<br>(1,052.00)   | 3,157,126.00<br>(479,701.00)   | (445.00)   | 93,616.00<br>(28,288.00)   | 0.00   | 0.00   | (710,920.00)   | 4,421,624.00<br>(477,828.00)   | 0.00   | (1,698,234.00)   |
| Furniture, Fixtures and Equipment  | 1340  | 32,619.00  | 367,163.00   | 215,509.00   | 457,069.00   | 40,683.00  | 0.00   | 800,366.00   | 381,745.00   | 40,133.00  | 2,335,287.00   |
| Less Accumulated Depreciation<br>Motor Vehicles  | 1349  | (6,932.00)   | (55,788.00)<br>12,972.00   | (64,236.00)  | (135,504.00)   | 0.00   | 0.00   | (89,886.00)  | (291,005.00)<br>23,156.00  | (28,585.00)  | (671,936.00)<br>105,290.00   |
| Motor Vehicles<br>Less Accumulated Depreciation  | 1350<br>1359  | 0.00   | 12,972.00<br>(1,971.00)  | 0.00   | 0.00   | 0.00   | 0.00   | 69,162.00<br>(8,171.00)  | 23,156.00<br>(22,135.00)   | 0.00   | (32,277.00)  |
| Property Under Capital Leases  | 1370  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 104,599.00   | 345,031.00   | 0.00   | 449,630.00   |
| Less Accumulated Depreciation  | 1379  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | (8,171.00)   | (158,091.00)   | 0.00   | (166,262.00)   |
| Audio Visual Materials<br>Less Accumulated Depreciation  | 1381<br>1388  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 28,153.00<br>(7,675.00)  | 0.00   | 28,153.00<br>(7,675.00)  |
| Computer Software  | 1382  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 95,580.00  | 1,543.00   | 97,123.00  |
| Less Accumulated Amortization  | 1389  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | (84,604.00)  | (1,543.00)   | (86,147.00)  |
| Total Capital Assets net of Accum. Dep'n<br>Total assets   |   | 29,585.00<br>93,260.00   | 3,199,407.00<br>3,409,322.00   | 152,328.00<br>162,873.00   | 386,893.00<br>675,645.00   | 40,683.00<br>595,633.00  | 0.00 206,437.00  | 7,301,684.00<br>8,724,281.00   | 4,375,974.00<br>5,436,166.00   |  | 15,690,150.00<br>19,803,724.00   |
| LIABILITIES AND NET ASSETS<br>LIABILITIES  |   |  |  |  |  |  |  |  |  |  |  |
| Salaries and Wages Payable Payroll Daductions and Withholdings   | 2110<br>2170  | 4,549.00<br>2,151.00   | 0.00   | 0.00   | 144,718.00 0.00  | 0.00   | 122,544.00 0.00  | 88,112.00<br>0.00  | 134,494.00<br>33,747.00  | 49,215.00  | 543,632.00<br>35,898.00  |
| Payroll Deductions and Withholdings<br>Accounts Payable  | 2170  | 2,151.00   | 27,553.00  | 14,899.00  | 15,114.00  | 371,713.00   | 18,853.00  | 42,464.00  | 2,713.00   | 16,064.00  | 509,373.00   |
| Judgments Payable  | 2130  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Construction Contracts Payable<br>Construction Contracts Retainage Payable   | 2140<br>2150  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
|  |   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |  |
|  | 2240  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Due to Fiscal Agent<br>Accrued Interest Payable  | 2210  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Due to Fiscal Agent<br>Accrued Interest Payable<br>Deposits Payable  | 2210<br>2220  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Due to Fiscal Agent<br>Accrued Interest Payable<br>Deposits Payable<br>Due to Other Agencies   | 2210<br>2220<br>2230  | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00   | 0.00 0.00 0.00   |
| Due to Fiscal Agent<br>Accrued Interest Payable<br>Deposits Payable  | 2210<br>2220  | 0.00   | 0.00   | 0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00<br>0.00<br>0.00<br>0.00   | 0.00   |
| Due to Fiscal Agent<br>Accrued Interest Byable<br>Deposits Payable<br>Due to Other Agencies<br>Sales Tax Phyable<br>Deferred Revenue<br>Estimated Unpuid Chains  | 2210<br>2220<br>2230<br>2260<br>2410<br>2271  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Due to Fiscal Agent<br>Accrued Interest Payable<br>Deposits Payable<br>Due to Other Agencies<br>Sales Tax Payable<br>Deferred Revenue<br>Estimated Unpaid Claims<br>Estimated Unpaid Claims  | 2210<br>2220<br>2230<br>2260<br>2410<br>2271<br>2272  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Due to Fiscal Agent<br>Accrued Interest Payable<br>Deposits Payable<br>Due to Other Agencies<br>Sales Tax Payable<br>Deferred Revenue<br>Estimated Lubility for Claims Adjustment<br>Estimated Liability for Claims Adjustment<br>Estimated Liability for Arbitrage Rebate<br>Noncurrent Liabilities:  | 2210<br>2220<br>2230<br>2260<br>2410<br>2271  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Due to Fiscal Agent<br>Accrued Interest Bryable<br>Depositis Payable<br>Due to Other Agencies<br>Sales Tax Payable<br>Deferred Revenue<br>Estimated Labality for Claims Adjustment<br>Estimated Labality for Athrage Rebate  | 2210<br>2220<br>2230<br>2260<br>2410<br>2271<br>2272<br>2280<br>2250  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent<br>Accrued Interest Byable<br>Deposits Payable<br>Due to Other Agencies<br>Sales Tax Payable<br>Deferred Revenue<br>Estimated Lability for Arbitrage Rebate<br>Noncurrent Liabilities:<br>Portion Due Wihn One Year:<br>Section 101.1.3 Notes Payable<br>Notes Payable   | 2210<br>2220<br>2230<br>2260<br>2410<br>2271<br>2272<br>2280<br>2250<br>2310  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent<br>Accrued Interest Bryable<br>Deposits Payable<br>Due to Other Agencies<br>Sales Tax Payable<br>Deferred Revenue<br>Estimated Liability for Arbinger Rebate<br>Stimated Liability for Arbinger Rebate<br>Noncurrent Liabilities:<br>Portion Due Within One Year:<br>Section 101.13 Notes Payable<br>Notes Payable<br>Notes Payable  | 2210<br>2220<br>2230<br>2260<br>2410<br>2271<br>2272<br>2280<br>2250<br>2310<br>2315  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>0.00<br>000<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0<br>0.0   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent<br>Accrued Interest Byable<br>Deposits Payable<br>Due to Other Agencies<br>Sales Tax Payable<br>Deferred Revenue<br>Estimated Lability for Arbitrage Rebate<br>Noncurrent Liabilities:<br>Portion Due Wihn One Year:<br>Section 101.1.3 Notes Payable<br>Notes Payable   | 2210<br>2220<br>2230<br>2260<br>2410<br>2271<br>2272<br>2280<br>2250<br>2310  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent Accrued Interest Payable Deposits Payable Dene to Other Agencies Salest Tax Payable Deferred Revenue Estimated Labability for Claims Adjustment Estimated Labability for Arbitrage Rebate Noncurrent Lababilities: Portion Due Winht One Year: Section 1011.13 Notes Payable Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Certificates of Participation Payable   | 2210<br>2220<br>2230<br>2240<br>22410<br>2271<br>2272<br>2280<br>2250<br>2310<br>2315<br>2320<br>2330<br>2330<br>2330   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>000<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 000<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.0000<br>0.0000<br>0.0000<br>0.0000<br>0.0000<br>0.0000<br>0.0000<br>0.000000  | 000<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent Accrued Interest Bryable Depositis Payable Due to Other Agencies Sales Tax Psyable Deferred Revenue Estimated Liability for Arbitrage Rebate Noncurrent Liability for Arbitrage Rebate Noncurrent Liability for Arbitrage Rebate Notes Psyable Notes Psyable Notes Psyable Obligations Under Capital Leases Bonds Psyable Liability for Compensated Absences Certificates of Participation Psyable Estimated Liability of Compensated Absences Certificates of Participation Psyable Estimated Liability for Compensated Absences Certificates of Participation Psyable Estimated Liability for Compensated Absences Certificates of Participation Psyable Estimated Liability for Compensated Absences Certificates of Participation Psyable Estimated Liability for Compensated Absences Certificates of Participation Psyable Estimated Liability for Compensated Absences Certificates of Participation Psyable Estimated Liability for Compensated Absences Certificates of Participation Psyable Estimated Estimated Estimates   | 2210<br>2220<br>2220<br>2240<br>22410<br>2271<br>2272<br>2280<br>2250<br>2250<br>2310<br>2315<br>2320<br>2310<br>2315<br>2320<br>2340<br>2350   | 0 000<br>0 000<br>000000   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0 000<br>0 000   | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0 00<br>0 00 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00 |
| Due to Fiscal Agent Accrued Interest Byable Deposits Payable Deposits Payable Deposits Payable Deferred Revenue Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate Noncurrent Liability for Arbitrage Rebate Distingations Under Capital Leases Bonds Payable Liability for Clamsted Absences Certificates of Participation Payable Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation   | 2210<br>2220<br>2220<br>22410<br>2271<br>2272<br>2280<br>2250<br>2250<br>2250<br>22310<br>2310<br>2310<br>2310<br>2320<br>2330<br>2340<br>2330<br>2340<br>2360  | 0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>000<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>70,144,00<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>78.69100<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent<br>Accrued Interest Bryable<br>Deposits Payable<br>Due to Other Agencies<br>Sales Tax Payable<br>Deferred Revenue<br>Estimated Liability for Claims Adjustment<br>Estimated Liability for Arbitrage Rebate<br>Noncernet Liability for Arbitrage Rebate<br>Noncernet Liability for Arbitrage Rebate<br>Nonces Payable<br>Notes Payable<br>Notes Payable<br>Notes Payable<br>Rods Payable<br>Rods Payable<br>Rods Payable<br>Statuated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation<br>Estimated Liability for Arbitrage Rebate   | 2210<br>2220<br>2220<br>2240<br>22410<br>2271<br>2272<br>2280<br>2250<br>2250<br>2310<br>2315<br>2320<br>2310<br>2315<br>2320<br>2340<br>2350   | 0 000<br>0 000<br>000000   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0 00<br>0 00 | 000<br>000<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   | 0 00<br>0 00 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0 000<br>0 000<br>000000   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00 |
| Due to Fiscal Agent Accrued Interset Byable Deposits Payable Due to Other Agencies Sales Tax Psyable Deferred Revenue Estimated Lubility for Claims Adjustment Estimated Lubility for Arbitrage Rebate Noncurrent Lubilities: Portion Due Winho One Year: Section 101.1.3 Notes Payable Obligations Under Capital Leases Donds Payable Isinhity for Compensated Absences Lubility for Capital Leases Other Post-employment Benefits Obligation Other Post-employment Benefits Obligation Other Post-employment Benefits Obligation Other Post-employment Benefits Obligation Estimated Liability for Arbitrage Rebate Portion Due Afec Ond Yacar:  | 2210<br>2220<br>2230<br>2240<br>2410<br>2271<br>2272<br>2280<br>2271<br>2272<br>2280<br>2310<br>2315<br>2320<br>2330<br>2330<br>2330<br>2330<br>2330<br>2330<br>233   | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 00000<br>0 00000   | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,0  | 0 00<br>0 00 | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000000<br>0 00000000  | 0 00<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00   | 0 000<br>0 000<br>0 000<br>0 000<br>0 000<br>0 000<br>0 000<br>6,006,000<br>0 26,640,00<br>0 0,000<br>0 0,000<br>0 0,000<br>0 0,000<br>0 0,000<br>0 0,000<br>0 0,000<br>0 0,000  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000   | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 00000<br>0 00000 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00 |
| Due to Fiscal Agent Accrued Interest Bryable Deposits Payable Deposits Payable Deposits Payable Deferred Revenue Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate Noncurrent Liability for Arbitrage Rebate Noncurrent Liability for Arbitrage Rebate Notes Payable Obligations Under Capital Leases Bonds Payable Certificates of Participation Payable Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Ecol Advance Payable Estimated Ecol Advance Payable Estimated Ecol Advance Payable Estimated ECO Advance Payable Setimated PECO Advance Payable Setimated PECO Advance Payable Setimated PECO Advance Payable Setimated Ecol Advance Payable Setimated PECO Advance Payable Seti   | 2210<br>2220<br>2230<br>2230<br>22410<br>2272<br>2280<br>2310<br>2315<br>2320<br>2310<br>2340<br>2350<br>2340<br>2350<br>2360<br>2370<br>2370<br>2380<br>2370<br>2370<br>2370<br>2370<br>2370<br>2370<br>2370<br>237  | 0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000   | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000000<br>0 00000000  | 0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent Accrued Interest Bryable Deposits Payable Deposits Payable Deposits Payable Deferred Revenue Estimated Unpuid Claims Estimated Liability for Arbitrage Rebate Noncurrent Liability and Claims Fortion Due Within One Year: Section 101.13 Notes Payable Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Exability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Exability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Exability for Arbitrage Rebate Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable   | 2210<br>2220<br>2230<br>2230<br>2240<br>2271<br>2272<br>2272<br>2272<br>2280<br>2310<br>2330<br>2330<br>2330<br>2350<br>2340<br>2350<br>2360<br>2370<br>2280<br>2370<br>2280<br>2310<br>2320<br>2320<br>2320<br>2320<br>2320<br>2320<br>232   | 0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000   | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000000<br>0 00000000  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  | 0 00<br>0 00 | 000<br>000<br>000<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0   | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0 000<br>0 000000  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0  |
| Due to Fiscal Agent<br>Accrued Interse Payable<br>Deposits Payable<br>Dene to Other Agencies<br>Sales Tax Payable<br>Estimated Labality for Athurage Rebate<br>Estimated Labality for Athurage Rebate<br>Noncurrent Liabilities:<br>Portion Due Winht One Year:<br>Section 1011.13 Notes Payable<br>Notes Payable<br>Obligations Under Capital Leases<br>Bonds Payable<br>Liability for Compensated Absences<br>Certificates O Participation Digution<br>Estimated Liability for Long-Term Claims<br>Other Post-employment Benefits Obligation<br>Estimated Liability for Arbitrage Rebate<br>Portion Due After One Year:<br>Notes Payable<br>Estimated PECO Advance Payable<br>Estimated Conter | 2210<br>2220<br>2230<br>2230<br>2271<br>2271<br>2272<br>2280<br>2310<br>2310<br>2310<br>2330<br>2340<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>235   | 0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000   | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000000<br>0 00000000 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| Due to Fiscal Agent           Accrued Interest Payable           Deposits Payable           Due to Other Agencies           Sales Tax Payable           Deferred Revenue           Estimated Liability for Claims Adjustment           Estimated Liability for Arbitrage Rebate           Noncurrent Liabilities:           Portion Due Within One Year:           Scieno 1011.13 Notes Payable           Obligations Under Capital Leases           Bonds Payable           Obligations Under Capital Leases           Bonds Payable           Certificates of Participation Payable           Estimated Liability for Arbitrage Rebate           Portion Due After One Year:           Notes Payable           Distributive Comployment Benefits Obligation           Estimated Liability for Arbitrage Rebate           Portion Due After One Year:           Notes Payable           Obligations Under Capital Leases           Bonds Payable           Obligations Under Capital Leases           Donds Payable           Obligations Under Capital Leases           Dends Payable           Liability for Compensated Absences           Certificates of Participation Payable           Liability for Compensated Absences  | 2210<br>2220<br>2230<br>2240<br>2271<br>2271<br>2272<br>2280<br>2250<br>2310<br>2315<br>2320<br>2330<br>2340<br>2330<br>2340<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>235   | 0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000<br>0000   | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 00000000   | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000000<br>0 00000000  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000000<br>0 00000000  | 0 000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 0000<br>0 00000<br>0 00000<br>0 00000000   | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>000<br>00  | 000<br>000<br>000<br>000<br>000<br>000<br>000<br>000   |
| Due to Fiscal Agent Accrued Intervel Payable Deposits Payable Deposits Payable Deferred Revenue Estimated Liability for Claims Adjustment Section 101, 13 Notes Payable Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Claims Payable Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Estability for Long-Term Claims Other Post-employment Benefits Obligations Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Liability for Claims Other Post-employment Benefits Obligation Estimated Liability for Long-Term Claims Obligations Under Capital Leases Bonds Payable Estimated Liability for Long-Term Claims Obligations Order Far: Notes Payable Estimated Liability for Long-Term Claims Obligations Order Far: Notes Payable Estimated Liability for Long-Term Claims Obligations Under Capital Leases Bonds Payable 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#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS

#### Island Village Montessori North Inc.

| Island Village Montessori North, Inc.<br>For the Fiscal Year Ended June 30, 2009 |         | _          |             | Program Revenues |               | Net (Expense)<br>Revenue and Changes |
|--|---------|------------|-------------|------------------|---------------|--------------------------------------|
|  |         |            | ]           |                  | in Net Assets |                                      |
|  |         |            |             | Operating        | Capital       |                                      |
|  | Account |            | Charges for | Grants and       | Grants and    | Component Unit                       |
| FUNCTIONS  | Number  | Expenses   | Services    | Contributions    | Contributions | Activities                           |
| Component Unit Activities:   |         | -          |             |                  |               |                                      |
| Instruction  | 5000    | 239,986.00 | 0.00        | 0.00             | 0.00          | (239,986.00                          |
| Pupil Personnel Services   | 6100    | 13,250.00  | 0.00        | 0.00             | 0.00          | (13,250.00                           |
| Instructional Media Services   | 6200    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Instruction and Curriculum Development Services                                  | 6300    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Instructional Staff Training Services  | 6400    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Instruction Related Technology   | 6500    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| School Board   | 7100    | 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    | 10,417.00  | 0.00        | 0.00             | 0.00          | (10,417.00)                          |
| Facilities Acquisition and Construction  | 7400    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Fiscal Services  | 7500    | 56,599.00  | 0.00        | 0.00             | 0.00          | (56,599.00)                          |
| Food Services  | 7600    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Central Services   | 7700    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Pupil Transportation Services  | 7800    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Operation of Plant   | 7900    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Maintenance of Plant   | 8100    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Administrative Technology Services   | 8200    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Community Services   | 9100    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Interest on Long-term Debt   | 9200    | 0.00       | 0.00        | 0.00             | 0.00          | 0.00                                 |
| Unallocated Depreciation/Amortization Expense*                                   |         | 0.00       |             |                  |               | 0.00                                 |
| Total Component Unit Activities  |         | 320,252.00 | 0.00        | 0.00             | 0.00          | (320,252.00                          |

#### General Revenues:

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

0.00 0.00 0.00 0.00 0.00 122,290.00 0.00 187,515.00 0.00 0.00 309,805.00 (10,447.00) 97,007.00 86,560.00

Net (Expense)

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

#### Island Village Montessori Charter, Inc.

| For th  | e Fiscal  | Vear  | Ended  | June | 30  | 2009 |
|---------|-----------|-------|--------|------|-----|------|
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| For the Fiscal Year Ended June 30, 2009         |         | F            |             |                  |               | <b>Revenue and Changes</b> |
|---|---------|--------------|-------------|------------------|---------------|----------------------------|
|   |         |              |             | Program Revenues |               | in Net Assets              |
|   |         |              |             | Operating        | Capital       |                            |
|   | Account |              | Charges for | Grants and       | Grants and    | Component Unit             |
| FUNCTIONS                                       | Number  | Expenses     | Services    | Contributions    | Contributions | Activities                 |
| Component Unit Activities:                      |         |              |             |                  |               |                            |
| Instruction                                     | 5000    | 1,917,278.00 | 0.00        | 0.00             | 0.00          | (1,917,278.00)             |
| Pupil Personnel Services                        | 6100    | 69,259.00    | 0.00        | 0.00             | 0.00          | (69,259.00)                |
| Instructional Media Services                    | 6200    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| Instruction and Curriculum Development Services | 6300    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| Instructional Staff Training Services           | 6400    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| Instruction Related Technology                  | 6500    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| School Board                                    | 7100    | 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    | 299,986.00   | 0.00        | 0.00             | 0.00          | (299,986.00                |
| Facilities Acquisition and Construction         | 7400    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| Fiscal Services                                 | 7500    | 237,779.00   | 0.00        | 0.00             | 0.00          | (237,779.00                |
| Food Services                                   | 7600    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| Central Services                                | 7700    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| Pupil Transportation Services                   | 7800    | 0.00         | 0.00        | 0.00             | 0.00          | 0.00                       |
| Operation of Plant                              | 7900    | 53,477.00    | 0.00        | 0.00             | 0.00          | (53,477.00                 |
| 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                 |         | 2,577,779.00 | 0.00        | 0.00             | 0.00          | (2,577,779.00              |

#### General Revenues:

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

0.00 0.00 0.00 0.00 0.00 20,700.00 0.00 2,632,073.00 0.00 0.00 2,652,773.00 74,994.00 199,116.00 274,110.00

Net (Expense)

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

#### Island Village Middle School, Inc.

| For the Fiscal Year Ended June 30, 2009 |
|---|
|---|

| For the Fiscal Year Ended June 30, 2009         |         |            |                  | <b>Revenue and Changes</b> |                       |                |
|---|---------|------------|------------------|----------------------------|-----------------------|----------------|
|   |         |            | Program Revenues |                            |                       | in Net Assets  |
|   | Account |            | Charges for      | Operating<br>Grants and    | Capital<br>Grants and | Component Unit |
| FUNCTIONS                                       | Number  | Expenses   | Services         | Contributions              | Contributions         | Activities     |
| Component Unit Activities:                      |         |            |                  |                            |                       |                |
| Instruction                                     | 5000    | 534,403.00 | 0.00             | 0.00                       | 0.00                  | (534,403.00    |
| Pupil Personnel Services                        | 6100    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Instructional Media Services                    | 6200    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Instruction and Curriculum Development Services | 6300    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Instructional Staff Training Services           | 6400    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Instruction Related Technology                  | 6500    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| School Board                                    | 7100    | 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    | 34,689.00  | 0.00             | 0.00                       | 0.00                  | (34,689.00     |
| Facilities Acquisition and Construction         | 7400    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Fiscal Services                                 | 7500    | 378.00     | 0.00             | 0.00                       | 0.00                  | (378.00        |
| Food Services                                   | 7600    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Central Services                                | 7700    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Pupil Transportation Services                   | 7800    | 0.00       | 0.00             | 0.00                       | 0.00                  | 0.00           |
| Operation of Plant                              | 7900    | 15,809.00  | 0.00             | 0.00                       | 0.00                  | (15,809.00     |
| 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                 |         | 585,279.00 | 0.00             | 0.00                       | 0.00                  | (585,279.00    |

#### 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  | 5,175.00   |
| Miscellaneous  | 0.00       |
| Special Items  | 587,758.00 |
| Extraordinary Items  | 0.00       |
| Transfers  | 0.00       |
| Total General Revenues, Special Items, Extraordinary Items and Transfers | 592,933.00 |
| Change in Net Assets   | 7,654.00   |
| Net Assets - July 1, 2008  | 140,320.00 |
| Net Assets - June 30, 2009   | 147,974.00 |

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#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

#### The Student Leadership Academy of Venice

| The Student Leadership Academy of Venice        |         |              |                  |               | Net (Expense) |                     |  |
|---|---------|--------------|------------------|---------------|---------------|---------------------|--|
| For the Fiscal Year Ended June 30, 2009         |         | Г            |                  | <b>D</b>      |               | Revenue and Changes |  |
|   |         |              | Program Revenues |               |               | in Net Assets       |  |
|   |         |              |                  | Operating     | Capital       | Total               |  |
|   | Account |              | Charges for      | Grants and    | Grants and    | Component Units     |  |
| FUNCTIONS                                       | Number  | Expenses     | Services         | Contributions | Contributions | Activities          |  |
| Component Unit Activities:                      |         |              |                  |               |               |                     |  |
| Instruction                                     | 5000    | 2,344,552.00 | 0.00             | 0.00          | 0.00          | (2,691,667.00)      |  |
| Pupil Personnel Services                        | 6100    | 0.00         | 0.00             | 0.00          | 0.00          | (82,509.00)         |  |
| Instructional Media Services                    | 6200    | 0.00         | 0.00             | 0.00          | 0.00          | 0.00                |  |
| Instruction and Curriculum Development Services | 6300    | 0.00         | 0.00             | 0.00          | 0.00          | 0.00                |  |
| Instructional Staff Training Services           | 6400    | 0.00         | 0.00             | 0.00          | 0.00          | 0.00                |  |
| Instruction Related Technology                  | 6500    | 0.00         | 0.00             | 0.00          | 0.00          | 0.00                |  |
| School Board                                    | 7100    | 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          | (345,092.00)        |  |
| 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          | (294,756.00)        |  |
| Food Services                                   | 7600    | 0.00         | 0.00             | 0.00          | 0.00          | 0.00                |  |
| Central Services                                | 7700    | 0.00         | 0.00             | 0.00          | 0.00          | 0.00                |  |
| Pupil Transportation Services                   | 7800    | 0.00         | 0.00             | 0.00          | 0.00          | 0.00                |  |
| Operation of Plant                              | 7900    | 0.00         | 0.00             | 0.00          | 0.00          | (69,286.00)         |  |
| 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                 |         | 2,344,552.00 | 0.00             | 0.00          | 0.00          | (3,483,310.00)      |  |

#### **General Revenues:**

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

 $\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 3.555.511.00\\ 72.201.00\\ 337,449.00\\ 508,644.00\\ \end{array}$ 

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Imagine School of North Port

| For the Fiscal Year Ended June 30, 2009         |         |              |             |   |                       | Net (Expense)<br>Revenue and Changes |
|---|---------|--------------|-------------|---|-----------------------|--------------------------------------|
|   | Account |              | Charges for | Program Revenues<br>Operating<br>Grants and | Capital<br>Grants and | in Net Assets<br>Component Unit      |
| FUNCTIONS                                       | Number  | Expenses     | Services    | Contributions                               | Contributions         | Activities                           |
| Component Unit Activities:                      |         |              |             |   |                       |                                      |
| Instruction                                     | 5000    | 2,184,871.00 | 7,010.00    | 0.00  | 0.00                  | (2,177,861.00)                       |
| Pupil Personnel Services                        | 6100    | 54,116.00    | 0.00        | 0.00  | 0.00                  | (54,116.00)                          |
| Instructional Media Services                    | 6200    | 79,683.00    | 0.00        | 0.00  | 0.00                  | (79,683.00)                          |
| Instruction and Curriculum Development Services | 6300    | 105,746.00   | 0.00        | 0.00  | 0.00                  | (105,746.00)                         |
| Instructional Staff Training Services           | 6400    | 3,674.00     | 0.00        | 0.00  | 0.00                  | (3,674.00)                           |
| Instruction Related Technology                  | 6500    | 0.00         | 0.00        | 0.00  | 0.00                  | 0.00                                 |
| School Board                                    | 7100    | 17,290.00    | 0.00        | 0.00  | 0.00                  | (17,290.00)                          |
| General Administration                          | 7200    | 724,501.00   | 0.00        | 0.00  | 0.00                  | (724,501.00)                         |
| School Administration                           | 7300    | 334,805.00   | 0.00        | 0.00  | 0.00                  | (334,805.00)                         |
| Facilities Acquisition and Construction         | 7400    | 0.00         | 0.00        | 0.00  | 0.00                  | 0.00                                 |
| Fiscal Services                                 | 7500    | 14,056.00    | 0.00        | 0.00  | 0.00                  | (14,056.00)                          |
| Food Services                                   | 7600    | 1,644.00     | 0.00        | 0.00  | 0.00                  | (1,644.00)                           |
| Central Services                                | 7700    | 86,151.00    | 0.00        | 0.00  | 0.00                  | (86,151.00)                          |
| Pupil Transportation                            | 7800    | 58,791.00    | 0.00        | 0.00  | 0.00                  | (58,791.00)                          |
| Operation of Plant                              | 7900    | 625,345.00   | 21,046.00   | 254,911.00                                  | 0.00                  | (349,388.00)                         |
| Maintenance of Plant                            | 8100    | 33,457.00    | 0.00        | 0.00  | 0.00                  | (33,457.00)                          |
| Administrative Technology Services              | 8200    | 0.00         | 0.00        | 0.00  | 0.00                  | 0.00                                 |
| Community Services                              | 9100    | 13,761.00    | 56,436.00   | 10,683.00                                   | 0.00                  | 53,358.00                            |
| Interest on Long-term Debt                      | 9200.00 | 0.00         | 0.00        | 0.00  | 0.00                  | 0.00                                 |
| Unallocated Depreciation/Amortization Expense*  |         | 0.00         |             |   |                       | 0.00                                 |
| Total Component Unit Activities                 |         | 4,337,891.00 | 84,492.00   | 265,594.00                                  | 0.00                  | (3,987,805.00)                       |

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

|          | 0.00 |
|----------|------|
|          | 0.00 |
|          | 0.00 |
| 4,204,17 | 4.00 |
|          | 0.00 |
| 7,55     | 1.00 |
|          |      |
|          | 0.00 |
|          | 0.00 |
| 4,211,72 | 5.00 |
| 223,92   | 0.00 |
|          | 0.00 |
| 223,92   | 0.00 |

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

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

| Sarasota Suncoast Academy, Inc.<br>For the Fiscal Year Ended June 30, 2009 |         |              | Γ                               |                         |                       | Net (Expense)<br>Revenue and Changes |
|--|---------|--------------|---------------------------------|-------------------------|-----------------------|--------------------------------------|
|  | Account |              | Program Revenues<br>Charges for | Operating<br>Grants and | Capital<br>Grants and | in Net Assets<br>Component Unit      |
| FUNCTIONS  | Number  | Expenses     | Services                        | Contributions           | Contributions         | Activities                           |
| Component Unit Activities:   |         | *            |                                 |                         |                       |                                      |
| Instruction  | 5000    | 1,277,082.00 | 0.00                            | 0.00                    | 0.00                  | (1,277,082.00)                       |
| Pupil Personnel Services   | 6100    | 0.00         | 0.00                            | 0.00                    | 0.00                  | 0.00                                 |
| Instructional Media Services   | 6200    | 369.00       | 0.00                            | 0.00                    | 0.00                  | (369.00)                             |
| Instruction and Curriculum Development Services                            | 6300    | 0.00         | 0.00                            | 0.00                    | 0.00                  | 0.00                                 |
| Instructional Staff Training Services                                      | 6400    | 3,482.00     | 0.00                            | 0.00                    | 0.00                  | (3,482.00)                           |
| Instruction Related Technology   | 6500    | 0.00         | 0.00                            | 0.00                    | 0.00                  | 0.00                                 |
| School Board   | 7100    | 181,966.00   | 0.00                            | 0.00                    | 0.00                  | (181,966.00)                         |
| General Administration   | 7200    | 0.00         | 0.00                            | 0.00                    | 0.00                  | 0.00                                 |
| School Administration  | 7300    | 210,665.00   | 0.00                            | 0.00                    | 0.00                  | (210,665.00)                         |
| Facilities Acquisition and Construction                                    | 7400    | 824,709.00   | 0.00                            | 0.00                    | 0.00                  | (824,709.00)                         |
| Fiscal Services  | 7500    | 49,337.00    | 0.00                            | 0.00                    | 0.00                  | (49,337.00)                          |
| Food Services  | 7600    | 15,844.00    | 0.00                            | 0.00                    | 0.00                  | (15,844.00)                          |
| Central Services   | 7700    | 0.00         | 0.00                            | 0.00                    | 0.00                  | 0.00                                 |
| Pupil Transportation   | 7800    | 48,377.00    | 0.00                            | 0.00                    | 0.00                  | (48,377.00)                          |
| Operation of Plant   | 7900    | 238,799.00   | 0.00                            | 0.00                    | 0.00                  | (238,799.00)                         |
| 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    | 22,974.00    | 0.00                            | 0.00                    | 0.00                  | (22,974.00)                          |
| Interest on Long-term Debt   | 9200.00 | 0.00         | 8968                            | 993,49                  | 9 <b>0</b> 90         | 0.00                                 |
| Unallocated Depreciation/Amortization Expense*                             |         | 0.00         |                                 |                         |                       | 0.00                                 |
| Total Component Unit Activities  | -       | 2,873,604.00 | 0.00                            | 0.00                    | 0.00                  | (2,873,604.00)                       |

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

0.00 0.00 0.00 0.00 10,469.00 115.00 2,933,318.00 0.00 0.00 0.00 2,943,902.00 70,298.00 (5,258.00) 65,040.00

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

| For the Fiscal Year Ended June 30, 2009         |         |              |  |  |                       | Net (Expense)<br>Revenue and Changes |
|---|---------|--------------|--|--|-----------------------|--------------------------------------|
|   | Account |              | Program Revenues<br>Charges for                            | Operating<br>Grants and                | Capital<br>Grants and | in Net Assets<br>Component Unit      |
| FUNCTIONS                                       | Number  | Expenses     | Services   | Contributions                          | Contributions         | Activities                           |
| Component Unit Activities:                      |         | -            |  |  |                       |                                      |
| Instruction                                     | 5000    | 5,373,912.00 | 0.00   | 0.00                                   | 0.00                  | (5,373,912.00)                       |
| Pupil Personnel Services                        | 6100    | 0.00         | 0.00   | 0.00                                   | 0.00                  | 0.00                                 |
| Instructional Media Services                    | 6200    | 0.00         | 0.00   | 0.00                                   | 0.00                  | 0.00                                 |
| Instruction and Curriculum Development Services | 6300    | 0.00         | 0.00   | 0.00                                   | 0.00                  | 0.00                                 |
| Instructional Staff Training Services           | 6400    | 0.00         | 0.00   | 0.00                                   | 0.00                  | 0.00                                 |
| Instruction Related Technology                  | 6500    | 0.00         | 0.00   | 0.00                                   | 0.00                  | 0.00                                 |
| School Board                                    | 7100    | 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                                 |
| Pupil Transportation                            | 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                      | 9200.00 | 0.00         | () (2 <b>9949</b> ) () () () () () () () () () () () () () | ())))))))))))))))))))))))))))))))))))) | 9 <b>0</b> 90         | 0.00                                 |
| Unallocated Depreciation/Amortization Expense*  |         | 0.00         |  |  |                       | 0.00                                 |
| Total Component Unit Activities                 |         | 5,373,912.00 | 0.00   | 0.00                                   | 0.00                  | (5,373,912.00)                       |

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

| 0.00         |
|--------------|
| 0.00         |
| 0.00         |
| 0.00         |
| 54,625.00    |
| 16,120.00    |
| 5,878,307.00 |
| 0.00         |
| 0.00         |
| 0.00         |
| 5,949,052.00 |
| 575,140.00   |
| 1,929,265.00 |
| 2,504,405.00 |
|              |

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

| Sarasota School of Arts & Sciences, Inc.<br>For the Fiscal Year Ended June 30, 2009 |                   |              |                         |                         |   | Net (Expense)               |
|---|-------------------|--------------|-------------------------|-------------------------|---|-----------------------------|
|   |                   |              |                         |                         |   | Revenue and Changes         |
|   |                   |              | Program Revenues        |                         |   | in Net Assets               |
|   |                   |              |                         | Operating<br>Grants and | Capital<br>Grants and                   | C                           |
| FUNCTIONS   | Account<br>Number | Expenses     | Charges for<br>Services | Contributions           | Contributions                           | Component Unit<br>Activitie |
|   | Nulliber          | Expenses     | Services                | Contributions           | Contributions                           | Acuviu                      |
| Component Unit Activities:  | 5000              | 2 005 025 00 | 0.00                    | 0.00                    | 0.00                                    | (2.005.025.0                |
| Instruction   |                   | 3,005,835.00 | 0.00                    |                         |   | (3,005,835.00               |
| Pupil Personnel Services  | 6100              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| Instructional Media Services  | 6200              | 117,906.00   | 0.00                    | 0.00                    | 0.00                                    | (117,906.00                 |
| Instruction and Curriculum Development Services                                     | 6300              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| Instructional Staff Training Services   | 6400              | 14,175.00    | 0.00                    | 0.00                    | 0.00                                    | (14,175.00                  |
| Instruction Related Technology  | 6500              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| School Board  | 7100              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| General Administration  | 7200              | 198,983.00   | 0.00                    | 0.00                    | 0.00                                    | (198,983.00                 |
| School Administration   | 7300              | 669,834.00   | 0.00                    | 0.00                    | 0.00                                    | (669,834.00                 |
| Facilities Acquisition and Construction   | 7400              | 565,103.00   | 0.00                    | 0.00                    | 0.00                                    | (565,103.00                 |
| Fiscal Services   | 7500              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| Food Services   | 7600              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| Central Services  | 7700              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| Pupil Transportation  | 7800              | 177,161.00   | 0.00                    | 0.00                    | 0.00                                    | (177,161.00                 |
| Operation of Plant  | 7900              | 0.00         | 0.00                    | 0.00                    | 0.00                                    | 0.00                        |
| Maintenance of Plant  | 8100              | 405,130.00   | 0.00                    | 0.00                    | 0.00                                    | (405,130.00                 |
| 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  | 9200.00           | 194.323.00   | 199646                  | 199459                  | (1)()()()()()()()()()()()()()()()()()() | (194,323.00                 |
| Unallocated Depreciation/Amortization Expense*                                      |                   | 192,468.00   |                         |                         |   | (192,468.00                 |
| Total Component Unit Activities   | · ·               | 5,540,918.00 | 0.00                    | 0.00                    | 0.00                                    | (5,540,918.00               |

| 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             | 144,158.00   |
| Investment Earnings  | 6,757.00     |
| Miscellaneous  | 5,710,219.00 |
| Special Items  | 0.00         |
| Extraordinary Items  | 0.00         |
| Transfers  | 0.00         |
| Total General Revenues, Special Items, Extraordinary Items and Transfers | 5,861,134.00 |
| Change in Net Assets   | 320,216.00   |
| Net Assets - July 1, 2008  | 1,698,503.00 |
| Net Assets - June 30, 2009   | 2,018,719.00 |

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

| Suncoast School for Innovative Studies, Inc.<br>For the Fiscal Year Ended June 30, 2009 |         |              |                  |  |               | Net (Expense)       |
|---|---------|--------------|------------------|--|---------------|---------------------|
| · · · · · · · · · · · · · · · · · · ·   |         |              |                  |  |               | Revenue and Changes |
|   |         |              | Program Revenues |  |               | in Net Assets       |
|   |         |              | 0                | Operating                                | Capital       |                     |
|   | Account |              | Charges for      | Grants and                               | Grants and    | Component Unit      |
| FUNCTIONS   | Number  | Expenses     | Services         | Contributions                            | Contributions | Activitie           |
| Component Unit Activities:  |         |              |                  |  |               |                     |
| Instruction   | 5000    | 1,119,100.00 | 0.00             | 0.00                                     | 0.00          | (1,119,100.00       |
| Pupil Personnel Services  | 6100    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| Instructional Media Services  | 6200    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| Instruction and Curriculum Development Services   | 6300    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| Instructional Staff Training Services   | 6400    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| Instruction Related Technology  | 6500    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| School Board  | 7100    | 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    | 334,898.00   | 0.00             | 0.00                                     | 0.00          | (334,898.00         |
| Facilities Acquisition and Construction   | 7400    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| Fiscal Services   | 7500    | 11,229.00    | 0.00             | 0.00                                     | 0.00          | (11,229.00          |
| Food Services   | 7600    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| Central Services  | 7700    | 0.00         | 0.00             | 0.00                                     | 0.00          | 0.00                |
| Pupil Transportation  | 7800    | 113,972.00   | 0.00             | 0.00                                     | 0.00          | (113,972.00         |
| Operation of Plant  | 7900    | 353,455.00   | 0.00             | 0.00                                     | 0.00          | (353,455.00         |
| Maintenance of Plant  | 8100    | 101,587.00   | 0.00             | 0.00                                     | 0.00          | (101,587.00         |
| 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  | 9200.00 | 8,836.00     | 99929            | 886634////////////////////////////////// | /\$\$\$#\$\$  | (8,836.00           |
| Unallocated Depreciation/Amortization Expense*  |         | 42,050.00    |                  |  |               | (42,050.00          |
| Total Component Unit Activities   |         | 2,085,127.00 | 0.00             | 0.00                                     | 0.00          | (2,085,127.00       |

| 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  | 2,255,596.00 |
| Special Items  | 0.00         |
| Extraordinary Items  | 0.00         |
| Transfers  | 0.00         |
| Total General Revenues, Special Items, Extraordinary Items and Transfers | 2,255,596.00 |
| Change in Net Assets   | 170,469.00   |
| Net Assets - July 1, 2008  | 185,665.00   |
| Net Assets - June 30, 2009   | 356,134.00   |

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

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Yang Fridad Jung 30, 2009

| TOTAL NONMAJOR COMPONENT UNITS<br>For the Fiscal Year Ended June 30, 2009 |         |               |                  |                         |                       | Net (Expense)<br>Revenue and Changes |  |
|---|---------|---------------|------------------|-------------------------|-----------------------|--------------------------------------|--|
|   |         |               | Program Revenues |                         |                       | in Net Assets                        |  |
|   | Account |               | Charges for      | Operating<br>Grants and | Capital<br>Grants and | Total<br>Component Units             |  |
| FUNCTIONS   | Number  | Expenses      | Services         | Contributions           | Contributions         | Activities                           |  |
| Component Unit Activities:  |         |               |                  |                         |                       |                                      |  |
| Instruction   | 5000    | 17,997,019.00 | 7,010.00         | 0.00                    | 0.00                  | (17,990,009.00)                      |  |
| Pupil Personnel Services  | 6100    | 136,625.00    | 0.00             | 0.00                    | 0.00                  | (136,625.00)                         |  |
| Instructional Media Services  | 6200    | 197,958.00    | 0.00             | 0.00                    | 0.00                  | (197,958.00)                         |  |
| Instruction and Curriculum Development Services                           | 6300    | 105,746.00    | 0.00             | 0.00                    | 0.00                  | (105,746.00)                         |  |
| Instructional Staff Training Services                                     | 6400    | 21,331.00     | 0.00             | 0.00                    | 0.00                  | (21,331.00)                          |  |
| Instruction Related Technology  | 6500    | 0.00          | 0.00             | 0.00                    | 0.00                  | 0.00                                 |  |
| School Board  | 7100    | 199,256.00    | 0.00             | 0.00                    | 0.00                  | (199,256.00)                         |  |
| General Administration  | 7200    | 923,484.00    | 0.00             | 0.00                    | 0.00                  | (923,484.00)                         |  |
| School Administration   | 7300    | 1,895,294.00  | 0.00             | 0.00                    | 0.00                  | (1,895,294.00)                       |  |
| Facilities Acquisition and Construction                                   | 7400    | 1,389,812.00  | 0.00             | 0.00                    | 0.00                  | (1,389,812.00)                       |  |
| Fiscal Services   | 7500    | 369,378.00    | 0.00             | 0.00                    | 0.00                  | (369,378.00)                         |  |
| Food Services   | 7600    | 17,488.00     | 0.00             | 0.00                    | 0.00                  | (17,488.00)                          |  |
| Central Services  | 7700    | 86,151.00     | 0.00             | 0.00                    | 0.00                  | (86,151.00)                          |  |
| Pupil Transportation  | 7800    | 398,301.00    | 0.00             | 0.00                    | 0.00                  | (398,301.00)                         |  |
| Operation of Plant  | 7900    | 1,286,885.00  | 21,046.00        | 254,911.00              | 0.00                  | (1,010,928.00)                       |  |
| Maintenance of Plant  | 8100    | 540,174.00    | 0.00             | 0.00                    | 0.00                  | (540,174.00)                         |  |
| Administrative Technology Services  | 8200    | 0.00          | 0.00             | 0.00                    | 0.00                  | 0.00                                 |  |
| Community Services  | 9100    | 36,735.00     | 56,436.00        | 10,683.00               | 0.00                  | 30,384.00                            |  |
| Interest on Long-term Debt  | 9200    | 203,159.00    | 0.00             | 0.00                    | 0.00                  | (203,159.00)                         |  |
| Unallocated Depreciation/Amortization Expense*                            |         | 234,518.00    |                  |                         |                       | (234,518.00)                         |  |
| Total Component Unit Activities   |         | 26,039,314.00 | 84,492.00        | 265,594.00              | 0.00                  | (25,689,228.00)                      |  |

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

| 0.00          |
|---------------|
| 0.00          |
| 0.00          |
| 4,561,591.00  |
| 22,992.00     |
| 22,715,253.00 |
| 0.00          |
| 0.00          |
| 0.00          |
| 27,299,836.00 |
| 1,610,608.00  |
| 4,582,067.00  |
| 6,192,675.00  |

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

### FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF SARASOTA COUNTY For the Fiscal Year Ended June 30, 2009

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

# PAGE NUMBER DOE

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2009, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on \_\_\_\_\_\_, 2009.

District Superintendent's Signature

Date

### **DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND** For the Fiscal Year Ended June 30, 2009

| For the Fiscal Year Ended June 30, 2009   |              | Fund 100                     |
|---|--------------|------------------------------|
|   | Account      |                              |
|   | Number       |                              |
| REVENUES  |              |                              |
| Federal Direct:   | 2121         | 0.00                         |
| Federal Impact, Current Operation   | 3121         | 0.00                         |
| Reserve Officers Training Corps (ROTC)<br>Miscellaneous Federal Direct              | 3191<br>3199 | 280,849.00                   |
| Total Federal Direct  | 3100         | 0.00 280,849.00              |
| Federal Through State and Local:  | 5100         | 200,049.00                   |
| Medicaid  | 3202         | 1,186,990.00                 |
| National Forest Funds   | 3255         | 0.00                         |
| Federal Through Local   | 3280         | 0.00                         |
| Miscellaneous Federal Through State   | 3299         | 0.00                         |
| Total Federal Through State and Local   | 3200         | 1,186,990.00                 |
| State:  |              |                              |
| Florida Education Finance Program   | 3310         | 10,604,605.00                |
| Workforce Development   | 3315         | 10,173,413.00                |
| Workforce Development Capitalization Incentive Grant                                | 3316         | 0.00                         |
| Workforce Education Performance Incentive   | 3317         | 135,039.00                   |
| Adults with Disabilities  | 3318         | 714,177.00                   |
| CO&DS Withheld for Administrative Expense   | 3323         | 29,080.00                    |
| Categoricals:   | 2224         | 504 810 00                   |
| Florida Teacher Lead Program<br>Instructional Materials                             | 3334         | 594,819.00                   |
| District Discretionary Lottery Funds  | 3336<br>3344 | 3,948,013.00                 |
| Pupil Transportation  | 3354         | 1,036,236.00<br>6,763,221.00 |
| Class Size Reduction/Operating Funds  | 3355         | 43,172,329.00                |
| School Recognition Funds  | 3361         | 3,034,552.00                 |
| Excellent Teaching Program  | 3363         | 926,624.00                   |
| Voluntary Prekindergarten Program   | 3371         | 162,232.00                   |
| Preschool Projects  | 3372         | 0.00                         |
| Reading Programs  | 3373         | 0.00                         |
| Full Service Schools  | 3378         | 0.00                         |
| Other State:  |              |                              |
| Diagnostic and Learning Resources Centers   | 3335         | 0.00                         |
| Racing Commission Funds   | 3341         | 0.00                         |
| State Forest Funds  | 3342         | 0.00                         |
| State License Tax   | 3343         | 272,899.00                   |
| Other Miscellaneous State Revenue   | 3399         | 345,285.00                   |
| Total State   | 3300         | 81,912,524.00                |
| Local:  |              |                              |
| District School Taxes   | 3411         | 286,459,398.00               |
| Tax Redemptions   | 3421         | 0.00                         |
| Payment in Lieu of Taxes  | 3422         | 0.00                         |
| Excess Fees   | 3423         | 0.00                         |
| Tuition   | 3424         | 0.00                         |
| Rent<br>Interest on Investments   | 3425         | 242,251.00                   |
|   | 3431<br>3432 | 1,672,293.00                 |
| Gain on Sale of Investments<br>Net Increase (Decrease) in Fair Value of Investments | 3432         | 0.00 (908,489.00)            |
| Gifts, Grants and Bequests  | 3440         | 195,384.00                   |
| Adult General Education Course Fees   | 3461         | 0.00                         |
| Postsecondary Vocational Course Fees  | 3462         | 810,397.00                   |
| Continuing Workforce Education Course Fees  | 3463         | 257,447.00                   |
| Capital Improvement Fees  | 3464         | 0.00                         |
| Postsecondary Lab Fees  | 3465         | 203,927.00                   |
| Lifelong Learning Fees  | 3466         | 132,199.00                   |
| General Education Development (GED) Testing Fees                                    | 3467         | ,                            |
| Financial Aid Fees  | 3468         | 0.00                         |
| Other Student Fees  | 3469         | 11,209.00                    |
| Preschool Program Fees  | 3471         | 0.00                         |
| Pre-K Early Intervention Fees   | 3472         | 0.00                         |
| School Age Child Care Fees  | 3473         | 1,183,669.00                 |
| Other School, Course and Class Fees   | 3479         | 0.00                         |
| Miscellaneous Local:  |              |                              |
| Bus Fees  | 3491         | 0.00                         |
| Transportation Services-School Activities   | 3492         | 525,511.00                   |
| Sale of Junk  | 3493         | 49,592.00                    |
| Receipt of Federal Indirect Cost Rate   | 3494         | 838,037.00                   |
| Other Miscellaneous Local Sources   | 3495         | 4,476,283.00                 |
| Impact Fees   | 3496         | 0.00                         |
| Refunds of Prior Year's Expenditures  | 3497         | 15,023.00                    |
| Collections for Lost, Damaged and Sold Textbooks                                    | 3498         | 23,678.00                    |
| Receipt of Food Service Indirect Costs  | 3499         | 444,020.00                   |
| Total Local Total Revenues  | 3400<br>3000 | 296,631,829.00               |
|   | 3000         | 380,012,192.00               |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY p2

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued

For the Fiscal Year Ended June 30, 2009

| For the Fiscal Year Ended June 30, 2009                    |                   | 100            | 200                  | 300                   | 400                | 500                       | 600               | 700               | Fund 100        |
|--|-------------------|----------------|----------------------|-----------------------|--------------------|---------------------------|-------------------|-------------------|-----------------|
|  | Account<br>Number | Salaries       | Employee<br>Benefits | Purchased<br>Services | Energy<br>Services | Materials<br>and Supplies | Capital<br>Outlay | Other<br>Expenses | Totals          |
| EXPENDITURES   |                   |                |                      |                       |                    | <u> </u>                  | -                 | <u>^</u>          |                 |
| Current:<br>Instruction                                    | 5000              | 169,882,819.00 | 50,004,807.00        | 29,649,394.00         | 1,663.00           | 4,614,515.00              | 856,347.00        | 113,915.00        | 255,123,460.00  |
| Pupil Personnel Services                                   | 6100              | 18,914,465.00  | 5,752,956.00         | 251,718.00            | 0.00               | 128,464.00                | 7,965.00          | 4,635.00          | 25,060,203.00   |
| Instructional Media Services                               | 6200              | 3,117,076.00   | 1,014,741.00         | 410,051.00            | 0.00               | 848,035.00                | 665,103.00        | 982.00            | 6,055,988.00    |
| Instruction and Curriculum Development Services            | 6300              | 2,425,236.00   | 632,384.00           | 670,630.00            | 0.00               | 13,000.00                 | 239.00            | 10,910.00         | 3,752,399.00    |
| Instructional Staff Training Services                      | 6400              | 3,501,043.00   | 957,199.00           | 107,216.00            | 0.00               | 31,729.00                 | 6,103.00          | 6,745.00          | 4,610,035.00    |
| Instruction Related Technology                             | 6500              | 2,091,478.00   | 636,653.00           | 128,288.00            | 0.00               | 0.00                      | 0.00              | 0.00              | 2,856,419.00    |
| School Board   | 7100              | 325,035.00     | 223,984.00           | 601,976.00            | 0.00               | 3,536.00                  | 4,500.00          | 22,253.00         | 1,181,284.00    |
| General Administration                                     | 7200              | 1,429,569.00   | 406,230.00           | 61,012.00             | 0.00               | 46,308.00                 | 1,869.00          | 23,992.00         | 1,968,980.00    |
| School Administration                                      | 7300              | 13,955,760.00  | 4,114,933.00         | 180,962.00            | 0.00               | 50,612.00                 | 9,442.00          | 28,832.00         | 18,340,541.00   |
| Facilities Acquisition and Construction                    | 7410              | 0.00           | 0.00                 | 2,568.00              | 0.00               | 304.00                    | 8,050.00          | 0.00              | 10,922.00       |
| Fiscal Services  | 7500              | 1,678,246.00   | 458,049.00           | 42,008.00             | 0.00               | 14,426.00                 | 955.00            | 5,336.00          | 2,199,020.00    |
| Food Services  | 7600              | 68,119.00      | 707.00               | 0.00                  | 0.00               | 0.00                      | 0.00              | 0.00              | 68,826.00       |
| Central Services   | 7700              | 3,862,978.00   | 1,274,549.00         | 764,149.00            | 0.00               | 424,292.00                | 5,147.00          | 8,628.00          | 6,339,743.00    |
| Pupil Transportation Services                              | 7800              | 10,019,160.00  | 4,258,877.00         | 668,699.00            | 2,155,423.00       | 630,755.00                | 4,431.00          | 5,565.00          | 17,742,910.00   |
| Operation of Plant   | 7900              | 12,844,169.00  | 4,821,409.00         | 7,172,723.00          | 10,318,806.00      | 1,037,315.00              | 93,383.00         | 2,941.00          | 36,290,746.00   |
| Maintenance of Plant                                       | 8100              | 8,372,653.00   | 2,759,044.00         | 4,321,659.00          | 98,609.00          | 2,039,102.00              | 137,998.00        | 27,390.00         | 17,756,455.00   |
| Administrative Technology Services                         | 8200              | 1,203,910.00   | 348,124.00           | 423,406.00            | 0.00               | 31,482.00                 | 13,636.00         | 204.00            | 2,020,762.00    |
| Community Services   | 9100              | 723,340.00     | 154,823.00           | 205,436.00            | 534.00             | 13,597.00                 | 245.00            | 30,804.00         | 1,128,779.00    |
| Capital Outlay:<br>Facilities Acquisition and Construction | 7420              | 0.00           | 0.00                 | 0.00                  | 0.00               | 0.00                      | 0.00              | 0.00              | 0.00            |
| Other Capital Outlay                                       | 9300              | 0.00           | 0.00                 | 0.00                  | 0.00               | 0.00                      | 684,715.00        | 0.00              | 684,715.00      |
| Debt Service: (Function 9200)                              |                   |                |                      |                       |                    |                           |                   |                   |                 |
| Redemption of Principal                                    | 710               |                |                      |                       |                    |                           |                   |                   | 0.00            |
| Interest   | 720               |                |                      |                       |                    |                           |                   |                   | 0.00            |
| Total Expenditures   |                   | 254,415,056.00 | 77,819,469.00        | 45,661,895.00         | 12,575,035.00      | 9,927,472.00              | 2,500,128.00      | 293,132.00        | 403,192,187.00  |
| Excess (Deficiency) of Revenues Over Expenditures          |                   |                |                      |                       |                    |                           |                   |                   | (23,179,995.00) |

ESE 348

Exhibit K-1

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2009

р3

Exhibit K-1 DOE Page 3 **Fund 100** 

| For the Fiscal Year Ended June 30, 2009 |         | Fund 100       |
|---|---------|----------------|
|   | Account |                |
|   | Number  |                |
| OTHER FINANCING SOURCES (USES)          |         |                |
| Loans                                   | 3720    | 0.00           |
| Sales of Capital Assets                 | 3730    | 0.00           |
| Loss Recoveries                         | 3740    | 38,204.00      |
| Transfers In:                           |         |                |
| From Debt Service Funds                 | 3620    | 0.00           |
| From Capital Projects Funds             | 3630    | 20,786,968.00  |
| From Special Revenue Funds              | 3640    | 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    | 20,786,968.00  |
| Transfers Out: (Function 9700)          |         |                |
| To Debt Service Funds                   | 920     | (187,616.00)   |
| To Capital Projects Funds               | 930     | 0.00           |
| To Special Revenue Funds                | 940     | 0.00           |
| To Permanent Funds                      | 960     | 0.00           |
| To Internal Service Funds               | 970     | (541,170.00)   |
| To Enterprise Funds                     | 990     | 0.00           |
| Total Transfers Out                     | 9700    | (728,786.00)   |
|   |         |                |
| Total Other Financing Sources (Uses)    |         | 20,096,386.00  |
|   |         |                |
| Net Change In Fund Balance              |         | (3,083,609.00) |
| Fund Balance, July 1, 2008              | 2800    | 61,954,051.00  |
| Adjustments to Fund Balance             | 2891    | (41.00)        |
| Fund Balance, June 30, 2009             | 2700    | 58,870,401.00  |

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

Exhibit K-2 DOE Page 4 Fund 410

| For the  | Fiscal  | Year | Ended  | Iune | 30  | 2009 |
|----------|---------|------|--------|------|-----|------|
| 1 Of the | 1 ISCal | rcar | Lilucu | June | 50, | 2007 |

| For the Fiscal Year Ended June 30, 2009              |         | Fund 410      |
|--|---------|---------------|
|  | Account |               |
|  | Number  |               |
| REVENUES   |         |               |
| Federal Through State and Local:                     |         |               |
| School Lunch Reimbursement                           | 3261    | 6,009,332.00  |
| School Breakfast Reimbursement                       | 3262    | 1,146,481.00  |
| After School Snack Reimbursement                     | 3263    | 0.00          |
| Child Care Food Program                              | 3264    | 139,660.00    |
| USDA Donated Foods                                   | 3265    | 823,426.00    |
| Cash in Lieu of Donated Foods                        | 3266    | 0.00          |
| Summer Food Service Program                          | 3267    | 282,310.00    |
| Nutrition Education and Training Program             | 3268    | 0.00          |
| Other Food Service Revenues                          | 3269    | 1,395.00      |
| Federal Through Local                                | 3280    | 0.00          |
| Miscellaneous Federal Through State                  | 3299    | 0.00          |
| Total Federal Through State and Local                | 3200    | 8,402,604.00  |
| State:   |         |               |
| School Breakfast Supplement                          | 3337    | 60,128.00     |
| School Lunch Supplement                              | 3338    | 95,127.00     |
| Other Miscellaneous State Revenues                   | 3399    | 0.00          |
| Total State  | 3300    | 155,255.00    |
| Local:   |         |               |
| Interest on Investments                              | 3431    | 2,914.00      |
| Gain on Sale Of Investments                          | 3432    | 0.00          |
| Net Increase (Decrease) in Fair Value of Investments | 3433    | (4,232.00)    |
| Gifts, Grants and Bequests                           | 3440    | 0.00          |
| Student Lunches                                      | 3451    | 3,327,386.00  |
| Student Breakfasts                                   | 3452    | 179,080.00    |
| Adult Breakfasts/Lunches                             | 3453    | 287,027.00    |
| Student and Adult a la Carte                         | 3454    | 3,340,020.00  |
| Student Snacks                                       | 3455    | 55,889.00     |
| Other Food Sales                                     | 3456    | 182,691.00    |
| Other Miscellaneous Local Sources                    | 3495    | 83,328.00     |
| Refunds of Prior Year's Expenditures                 | 3497    | 0.00          |
| Total Local  | 3400    | 7,454,103.00  |
| Total Revenues                                       | 3000    | 16,011,962.00 |

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2009

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Exhibit K-2 DOE Page 5 **Fund 410** 

| For the Fiscal Year Ended June 30, 2009           | - I I   | Fund 410      |
|---|---------|---------------|
|   | Account |               |
|   | Number  |               |
| EXPENDITURES (Function 7600/9300)                 |         |               |
| Salaries  | 100     | 5,003,551.00  |
| Employee Benefits                                 | 200     | 3,063,038.00  |
| Purchased Services                                | 300     | 370,342.00    |
| Energy Services                                   | 400     | 75,827.00     |
| Materials and Supplies                            | 500     | 6,871,213.00  |
| Capital Outlay                                    | 600     | 23,711.00     |
| Other Expenses                                    | 700     | 482,071.00    |
| Other Capital Outlay (Function 9300)              | 600     | 2,617.00      |
| Total Expenditures                                |         | 15,892,370.00 |
| Excess (Deficiency) of Revenues Over Expenditures |         | 119,592.00    |
| OTHER FINANCING SOURCES (USES)                    |         |               |
| Proceeds of Loans                                 | 3720    | 0.00          |
| Proceeds from Sale of Capital Assets              | 3730    | 0.00          |
| Loss Recoveries                                   | 3740    | 4,146.00      |
| Transfers In:                                     |         | ,             |
| From General Fund                                 | 3610    | 0.00          |
| From Debt Service Funds                           | 3620    | 0.00          |
| From Capital Projects Funds                       | 3630    | 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          |
| 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)              |         | 4,146.00      |
| Net Change in Fund Balance                        |         | 123,738.00    |
| Fund Balance, July 1, 2008                        | 2800    | 727,750.00    |
| Adjustments to Fund Balance                       | 2891    | , . e e       |
| Fund Balance, June 30, 2009                       | 2700    | 851,488.00    |

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2009

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Exhibit K-3 DOE Page 6 **Fund 420** 

|  | Account |               |
|--|---------|---------------|
|  | Number  |               |
| REVENUES   |         |               |
| Federal Direct:                                      |         |               |
| Workforce Investment Act                             | 3170    | 0.00          |
| Community Action Programs                            | 3180    | 0.00          |
| Reserve Officers Training Corps (ROTC)               | 3191    | 0.00          |
| Miscellaneous Federal Direct                         | 3199    | 1,108,291.00  |
| Total Federal Direct                                 | 3100    | 1,108,291.00  |
| Federal Through State and Local:                     |         |               |
| Vocational Education Acts                            | 3201    | 478,990.00    |
| Medicaid   | 3202    | 0.00          |
| Workforce Investment Act                             | 3220    | 0.00          |
| Eisenhower Math and Science                          | 3226    | 1,359,866.00  |
| Drug Free Schools                                    | 3227    | 129,659.00    |
| Individuals with Disabilities Education Act          | 3230    | 9,911,822.00  |
| Elementary and Secondary Education Act, Title I      | 3240    | 5,692,910.00  |
| Adult General Education                              | 3251    | 390,072.00    |
| Vocational Rehabilitation                            | 3253    | 0.00          |
| Elementary and Secondary Education Act, Title V      | 3270    | 13,123.00     |
| Federal Through Local                                | 3280    | 0.00          |
| Cuban and Haitian Refugee Program                    | 3291    | 0.00          |
| Emergency Immigrant Education Program                | 3293    | 0.00          |
| Miscellaneous Federal Through State                  | 3299    | 2,785,261.00  |
| Total Federal Through State and Local                | 3200    | 20,761,703.00 |
| State:   |         |               |
| Other Miscellaneous State Revenue                    | 3399    |               |
| Total State  | 3300    | 0.00          |
| Local:   |         |               |
| Interest on Investments                              | 3431    |               |
| Gain on Sale of Investments                          | 3432    |               |
| Net Increase (Decrease) in Fair Value of Investments | 3433    |               |
| Gifts, Grants and Bequests                           | 3440    |               |
| Sale of Junk   | 3493    |               |
| Other Miscellaneous Local Sources                    | 3495    |               |
| Refund of Prior Year's Expenditures                  | 3497    |               |
| Total Local  | 3400    | 0.00          |
| Total Revenues                                       | 3000    | 21,869,994.00 |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued) p7

| For the Fiscal Year Ended June 30, 2009           |         |               |   |   |            |              |            |  | Fund 42       |  |  |
|---|---------|---------------|---|---|------------|--------------|------------|--|---------------|--|--|
|   |         | 100           | 200                                     | 300                                     | 400        | 500          | 600        | 700                                    |               |  |  |
|   | Account |               | Employee                                | Purchased                               | Energy     | Materials    | Capital    | Other                                  |               |  |  |
|   | Number  | Salaries      | Benefits                                | Services                                | Services   | and Supplies | Outlay     | Expenses                               | Totals        |  |  |
| EXPENDITURES                                      |         |               |   |   |            |              |            |  |               |  |  |
| Current:  |         |               |   |   |            |              |            |  |               |  |  |
| Instruction                                       | 5000    | 8,474,708.00  | 2,656,474.00                            | 1,235,960.00                            | 0.00       | 486,023.00   | 154,568.00 | 12,791.00                              | 13,020,524.00 |  |  |
| Pupil Personnel Services                          | 6100    | 1,719,989.00  | 515,138.00                              | 504,765.00                              | 0.00       | 170,270.00   | 4,117.00   | 761.00                                 | 2,915,040.00  |  |  |
| Instructional Media Services                      | 6200    | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 2,409.00   | 0.00                                   | 2,409.00      |  |  |
| Instruction and Curriculum Development Services   | 6300    | 429,019.00    | 119,340.00                              | 862,883.00                              | 0.00       | 1,316.00     | 3,064.00   | 837.00                                 | 1,416,459.00  |  |  |
| Instructional Staff Training Services             | 6400    | 1,564,282.00  | 307,208.00                              | 422,403.00                              | 0.00       | 167,759.00   | 1,530.00   | 15,705.00                              | 2,478,887.00  |  |  |
| 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    | 94,671.00     | 26,516.00                               | 0.00                                    | 0.00       | 0.00         | 0.00       | 837,553.00                             | 958,740.00    |  |  |
| School Administration                             | 7300    | 22,000.00     | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 0.00       | 0.00                                   | 22,000.00     |  |  |
| 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    | 0.00          | 0.00                                    | 12,000.00                               | 0.00       | 0.00         | 0.00       | 0.00                                   | 12,000.00     |  |  |
| Pupil Transportation Services                     | 7800    | 1,209.00      | 0.00                                    | 0.00                                    | 134,984.00 | 0.00         | 0.00       | 161,647.00                             | 297,840.00    |  |  |
| Operation of Plant                                | 7900    | 121.00        | 21.00                                   | 0.00                                    | 0.00       | 0.00         | 0.00       | 0.00                                   | 142.00        |  |  |
| Maintenance of Plant                              | 8100    | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 0.00       | 0.00                                   | 0.00          |  |  |
| Administrative Technology Services                | 8200    | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 0.00       | 0.00                                   | 0.00          |  |  |
| Community Services                                | 9100    | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 0.00       | 373,316.00                             | 373,316.00    |  |  |
| Capital Outlay:                                   |         |               |   |   |            |              |            |  |               |  |  |
| Facilities Acquisition and Construction           | 7420    | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 0.00       | 0.00                                   | 0.00          |  |  |
| Other Capital Outlay                              | 9300    | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 372.637.00 | 0.00                                   | 372,637.00    |  |  |
| Debt Service: (Function 9200)                     | ,       |               |   |   |            |              |            |  | ,             |  |  |
| Redemption of Principal                           | 710     | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 0.00       | 0.00                                   | 0.00          |  |  |
| Interest  | 720     | 0.00          | 0.00                                    | 0.00                                    | 0.00       | 0.00         | 0.00       | 0.00                                   | 0.00          |  |  |
| Total Expenditures                                | 120     | 12,305,999.00 | 3,624,697.00                            | 3,038,011.00                            | 134,984.00 | 825,368.00   | 538,325.00 | 1,402,610.00                           | 21,869,994.00 |  |  |
| Excess (Deficiency) of Revenues over Expenditures |         |               |   |   |            |              |            |  | 0.00          |  |  |
| OTHER FINANCING SOURCES (USES)                    |         |               | <u> </u>                                |   |            |              |            |  | 0.00          |  |  |
| Loans   | 3720    | XIIIIIIIIIX   |   |   |            |              |            |  |               |  |  |
| Sales of Capital Assets                           | 3720    |               |   |   |            |              |            |  |               |  |  |
| Loss Recoveries                                   | 3740    | X             |   |   |            |              |            |  |               |  |  |
| Transfers In:                                     | 3740    |               |   |   |            |              |            |  |               |  |  |
| From General Fund                                 | 3610    | XIIIIIIIIIX   |   |   |            |              |            |  |               |  |  |
| 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    |               | <u> </u>                                |   |            | <u> </u>     |            |  |               |  |  |
| Total Transfers In                                | 3600    |               |   |   |            |              |            |  | 0.00          |  |  |
| Transfers Out: (Function 9700)                    | 2000    |               |   |   |            |              |            |  | 0.00          |  |  |
| To the General Fund                               | 910     | XIIIIIX       |   |   |            |              |            |  |               |  |  |
| To Debt Service Funds                             | 920     | X             |   |   |            | *****        |            | ////////////////////////////////////// |               |  |  |
| To Capital Projects Funds                         | 930     | X             |   |   |            |              |            |  |               |  |  |
| 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)              | 2700    |               |   |   |            |              |            |  | 0.00          |  |  |
| Net Change in Fund Balance                        |         |               |   |   |            |              |            |  | 0.00          |  |  |
| 0   | 2000    |               |   |   |            |              |            |  | 0.00          |  |  |
| Fund Balance, July 1, 2008                        | 2800    |               |   |   |            |              |            |  |               |  |  |
| Adjustments to Fund Balance                       | 2891    |               | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |            |              |            |  |               |  |  |
| Fund Balance, June 30, 2009                       | 2700    |               |   |   |            |              |            |  |               |  |  |

## p8 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS

For the Fiscal Year Ended June 30, 2009

|  | Account | State Fiscal<br>Stabilization Funds | Targeted ARRA<br>Stimulus Funds | Other ARRA<br>Stimulus Grants |        |
|--|---------|-------------------------------------|---------------------------------|-------------------------------|--------|
|  | Number  | (431)                               | (432)                           | (433)                         | Totals |
| REVENUES   |         |                                     |                                 |                               |        |
| Federal Direct:                                      |         |                                     |                                 |                               |        |
| Miscellaneous Federal Direct                         | 3199    |                                     |                                 |                               | 0.00   |
| Total Federal Direct                                 | 3100    |                                     |                                 | 0.00                          | 0.00   |
| Federal Through State:                               |         |                                     |                                 |                               |        |
| State Fiscal Stabilization Funds – K-12              | 3210    |                                     |                                 |                               | 0.00   |
| State Fiscal Stabilization Funds – Workforce         | 3211    |                                     |                                 |                               | 0.00   |
| State Fiscal Stabilization Funds – VPK               | 3212    |                                     |                                 |                               | 0.00   |
| Individuals with Disabilities Education Act (IDEA)   | 3230    |                                     |                                 |                               | 0.00   |
| Elementary and Secondary Education Act, Title I      | 3240    |                                     |                                 |                               | 0.00   |
| Other Food Services                                  | 3269    |                                     |                                 |                               | 0.00   |
| Miscellaneous Federal Through State                  | 3299    |                                     |                                 |                               | 0.00   |
| Total Federal Through State                          | 3200    | 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   |
| Refund of Prior Year's Expenditures                  | 3497    |                                     |                                 |                               | 0.00   |
| Total Local  | 3400    | 0.00                                | 0.00                            | 0.00                          | 0.00   |
| Total Revenues                                       | 3000    | 0.00                                | 0.00                            | 0.00                          | 0.00   |

Exhibit K-4 DOE Page 8

### p9 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - STATE FISCAL STABILIZATION FUNDS (Continued For the Fiscal Year Ended June 30, 2009

Exhibit K-4 DOE Page 9 **Fund 431** 

| For the Fiscal Year Ended June 30, 2009          |         |          |  |           |  |  |         |   | Fund 431                              |
|--|---------|----------|--|-----------|--|--|---------|---|---------------------------------------|
|  |         | 100      | 200  | 300       | 400  | 500  | 600     | 700   |                                       |
|  | Account |          | Employee                                     | Purchased | Energy                                       | Materials                                    | Capital | Other   |                                       |
|  | Number  | Salaries | Benefits                                     | Services  | Services                                     | and Supplies                                 | Outlay  | Expenses                                      | Totals                                |
| EXPENDITURES                                     |         |          |  |           |  |  |         |   |                                       |
| Current:   |         |          |  |           |  |  |         |   |                                       |
| Instruction                                      | 5000    |          |  |           |  |  |         |   | 0.00                                  |
| Pupil Personnel Services                         | 6100    |          |  |           |  |  |         |   | 0.00                                  |
| Instructional Media Services                     | 6200    |          |  |           |  |  |         |   | 0.00                                  |
| Instruction and Curriculum Development Services  | 6300    |          |  |           |  |  |         |   | 0.00                                  |
| Instructional Staff Training Services            | 6400    |          |  |           |  |  |         |   | 0.00                                  |
| Instruction Related Technology                   | 6500    |          |  |           |  |  |         |   | 0.00                                  |
| Board  | 7100    |          |  |           |  |  |         |   | 0.00                                  |
| General Administration                           | 7200    |          |  |           |  |  |         |   | 0.00                                  |
| School Administration                            | 7300    |          |  |           |  |  |         |   | 0.00                                  |
| Facilities Acquisition and Construction          | 7410    |          |  |           |  |  |         |   | 0.00                                  |
| Fiscal Services                                  | 7500    |          |  |           |  |  |         |   | 0.00                                  |
| Food Services                                    | 7600    |          |  |           |  |  |         |   | 0.00                                  |
| Central Services                                 | 7700    |          |  |           |  |  |         |   | 0.00                                  |
| Pupil Transportation Services                    | 7800    |          |  |           |  |  |         |   | 0,00                                  |
| Operation of Plant                               | 7900    |          |  |           |  |  |         |   | 0.00                                  |
| Maintenance of Plant                             | 8100    |          |  |           |  |  |         |   | 0.00                                  |
| Administrative Technology Services               | 8200    |          |  |           |  |  |         |   | 0.00                                  |
| Community Services                               | 9100    |          |  |           |  |  |         |   | 0.00                                  |
| Capital Outlay:                                  |         |          |  |           | X/////////////////////////////////////       |  |         |   |                                       |
| Facilities Acquisition and Construction          | 7420    |          | XIIIIIIIIIIIIIIIIIIIIIII                     |           |  |  |         |   | 0.00                                  |
| Other Capital Outlay                             | 9300    |          | XIIIIIIIIIIIIIIIIIIIIII                      |           |  |  |         |   | 0.00                                  |
| Debt Service: (Function 9200)                    |         |          | X  |           |  |  |         |   |                                       |
| Redemption of Principal                          | 710     |          | X/////////////////////////////////////       |           |  |  |         |   | 0.00                                  |
| Interest   |         |          |  |           |  |  |         |   | 0.00                                  |
| Total Expenditures                               | , 20    | 0.00     |  | 0.00      |  |  | 0.0     |   | 0.00                                  |
| Excess (Deficiency) of Revenues over Expenditure |         |          |  |           |  |  |         |   | 0.00                                  |
| OTHER FINANCING SOURCES (USES)                   |         |          |  |           |  |  |         |   | 0.00                                  |
| Sales of Capital Assets                          | 3730    |          |  |           | X/////////////////////////////////////       | X/////////////////////////////////////       |         |   |                                       |
| Loss Recoveries                                  | 3730    |          | X/////////////////////////////////////       |           |  |  |         |   |                                       |
| Transfers In:                                    | 5740    |          | X  |           |  |  |         |   | · · · · · · · · · · · · · · · · · · · |
| From Capital Projects Funds                      | 3630    |          | XIIIIIIIIIIIIIIIIIIIIII                      |           |  |  |         |   |                                       |
| Total Transfers In                               | 3600    |          |  |           |  |  |         |   | 0.00                                  |
|  | 5000    |          | X  |           |  |  |         |   | 0.00                                  |
| Transfers Out: (Function 9700)                   | 020     |          | XIIIIIIIIIIIIIIIIIIIIII                      |           |  |  |         | XIIIIIIIIIII                                  |                                       |
| To Capital Projects Funds                        | 930     |          |  |           |  |  |         |   |                                       |
| Total Transfers Out                              | 9700    |          | X/////////////////////////////////////       |           |  |  |         |   | 0.00                                  |
| Total Other Financing Sources (Uses              |         |          | <u>X////////////////////////////////////</u> |           | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> |         |   | 0.00                                  |
| Net Change in Fund Balance                       |         |          | <u>X////////////////////////////////////</u> |           | <u>X////////////////////////////////////</u> | 8//////////////////////////////////////      |         | <u> X////////////////////////////////////</u> | 0.00                                  |
| Fund Balance, July 1, 2008                       | 2800    |          | X/////////////////////////////////////       |           | <u>X////////////////////////////////////</u> | 8//////////////////////////////////////      |         | <u>1X////////////////////////////////////</u> |                                       |
| Adjustments to Fund Balance                      | 2891    |          | X/////////////////////////////////////       |           | X/////////////////////////////////////       | 8//////////////////////////////////////      |         | X/////////////////////////////////////        |                                       |
| Fund Balance, June 30, 2009                      | 2700    |          | X/////////////////////////////////////       |           | X/////////////////////////////////////       | X/////////////////////////////////////       |         | 18/11/11/11/11/11/11/11/11                    |                                       |

### p10 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA STIMULUS FUNDS (Continued For the Fiscal Year Ended June 30, 2009

| Exhibit K-4 |  |
|-------------|--|
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| For the Fiscal Year Ended June 30, 2009          |         |                          |  |  |  |              |  |   | Fund 432 |
|--|---------|--------------------------|--|--|--|--------------|--|---|----------|
|  |         | 100                      | 200  | 300  | 400  | 500          | 600  | 700   |          |
|  | Account |                          | Employee                                     | Purchased                                    | Energy                                       | Materials    | Capital                                      | Other   |          |
|  | Number  | Salaries                 | Benefits                                     | Services                                     | Services                                     | and Supplies | Outlay                                       | Expenses                                      | Totals   |
| EXPENDITURES                                     |         |                          |  |  |  |              |  |   |          |
| Current:   |         |                          |  |  |  |              |  |   |          |
| Instruction                                      | 5000    |                          |  |  |  |              |  |   | 0.00     |
| Pupil Personnel Services                         | 6100    |                          |  |  |  |              |  |   | 0.00     |
| Instructional Media Services                     | 6200    |                          |  |  |  |              |  |   | 0.00     |
| Instruction and Curriculum Development Services  | 6300    |                          |  |  |  |              |  |   | 0.00     |
| Instructional Staff Training Services            | 6400    |                          |  |  |  |              |  |   | 0.00     |
| Instruction Related Technology                   | 6500    |                          |  |  |  |              |  |   | 0.00     |
| Board  | 7100    |                          |  |  |  |              |  |   | 0.00     |
| General Administration                           | 7200    |                          |  |  |  |              |  |   | 0.00     |
| School Administration                            | 7300    |                          |  |  |  |              |  |   | 0.00     |
| Facilities Acquisition and Construction          | 7410    |                          |  |  |  |              |  |   | 0.00     |
| Fiscal Services                                  | 7500    |                          |  |  |  |              |  |   | 0.00     |
| Food Services                                    | 7600    |                          |  |  |  |              |  |   | 0.00     |
| Central Services                                 | 7700    |                          |  |  |  |              |  |   | 0.00     |
| Pupil Transportation Services                    | 7800    |                          |  |  |  |              |  |   | 0.00     |
| Operation of Plant                               | 7900    |                          |  |  |  |              |  |   | 0.00     |
| Maintenance of Plant                             | 8100    |                          |  |  |  |              |  |   | 0.00     |
| Administrative Technology Services               | 8200    |                          |  |  |  |              |  |   | 0.00     |
| Community Services                               | 9100    |                          |  |  |  |              |  |   | 0.00     |
| Capital Outlay:                                  |         |                          |  |  |  |              |  |   |          |
| Facilities Acquisition and Construction          | 7420    |                          |  |  |  |              |  |   | 0.00     |
| Other Capital Outlay                             | 9300    |                          |  |  |  |              |  |   | 0.00     |
| Debt Service: (Function 9200)                    |         |                          |  |  |  |              |  |   |          |
| Redemption of Principal                          | 710     |                          |  |  | X/////////////////////////////////////       |              | X/////////////////////////////////////       |   | 0.00     |
| Interest   | 720     |                          |  |  | XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII            |              | XIIIIIIIIIIIIIIIIIIII                        |   | 0.00     |
| Total Expenditures                               |         | 0.00                     | 0.00   | 0.00   |  |              | 0.00   | 0.00  | 0.00     |
| Excess (Deficiency) of Revenues over Expenditure |         |                          |  |  |  |              |  |   | 0.00     |
| OTHER FINANCING SOURCES (USES)                   |         |                          |  |  |  |              |  |   |          |
| Sales of Capital Assets                          | 3730    |                          |  |  |  |              |  | XIIIIIIIIIIIIIIIIIIIIIII                      |          |
| Loss Recoveries                                  | 3740    |                          |  |  |  |              |  | XIIIIIIIIIIIIIIIIIIIIII                       |          |
| Transfers In:                                    | 5710    |                          |  |  |  |              | X  | <u> X////////////////////////////////////</u> |          |
| From Capital Projects Funds                      | 3630    |                          |  |  |  |              | X/////////////////////////////////////       |   |          |
| Total Transfers In                               | 3600    |                          |  |  |  |              |  |   | 0.00     |
| Transfers Out: (Function 9700)                   |         |                          |  |  |  |              |  |   |          |
| To Capital Projects Funds                        | 930     |                          |  |  | X/////////////////////////////////////       |              |  |   |          |
| Total Transfers Out                              | 9700    |                          |  |  |  |              |  | <u>X////////////////////////////////////</u>  | 0.00     |
| Total Other Financing Sources (Uses              | 5100    | ************************ |  | *****************************                | ~~~~   |              |  |   | 0.00     |
| Net Change in Fund Balance                       |         |                          |  |  |  |              |  |   | 0.00     |
| 5  | 2800    |                          | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> |              | X/////////////////////////////////////       | X/////////////////////////////////////        | 0.00     |
| Fund Balance, July 1, 2008                       | 2800    |                          |  |  | <u>X////////////////////////////////////</u> |              |  | X/////////////////////////////////////        |          |
| Adjustments to Fund Balance                      | 2891    |                          |  | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | <u> </u>     | X/////////////////////////////////////       | X/////////////////////////////////////        |          |
| Fund Balance, June 30, 2009                      | 2700    | <u> </u>                 | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | <u> </u>     | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u>  |          |

### p11 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER ARRA STIMULUS GRANTS (Continued For the Fiscal Year Ended June 30, 2009

|   | Exhibit | K-4 |
|---|---------|-----|
| _ |         |     |

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| Tor the Tisear Tear Ended Julie 30, 2009         |         |          |  |  |  |  |  |          | 1 uliu 455 |
|--|---------|----------|--|--|--|--|--|----------|------------|
|  |         | 100      | 200                                    | 300  | 400  | 500  | 600                                    | 700      |            |
| 1  | Account |          | Employee                               | Purchased                                    | Energy                                       | Materials                                    | Capital                                | Other    |            |
|  | Number  | Salaries | Benefits                               | Services                                     | Services                                     | and Supplies                                 | Outlay                                 | Expenses | Totals     |
| EXPENDITURES                                     |         |          |  |  |  |  |  |          |            |
| Current:   |         |          |  |  |  |  |  |          |            |
| Instruction                                      | 5000    |          |  |  |  |  |  |          | 0.00       |
| Pupil Personnel Services                         | 6100    |          |  |  |  |  |  |          | 0.00       |
| Instructional Media Services                     | 6200    |          |  |  |  |  |  |          | 0.00       |
| Instruction and Curriculum Development Services  | 6300    |          |  |  |  |  |  |          | 0.00       |
| Instructional Staff Training Services            | 6400    |          |  |  |  |  |  |          | 0.00       |
| Instruction Related Technology                   | 6500    |          |  |  |  |  |  |          | 0.00       |
| Board  | 7100    |          |  |  |  |  |  |          | 0.00       |
| General Administration                           | 7200    |          |  |  |  |  |  |          | 0.00       |
| School Administration                            | 7300    |          |  |  |  |  |  |          | 0.00       |
| Facilities Acquisition and Construction          | 7410    |          |  |  |  |  |  |          | 0.00       |
| Fiscal Services                                  | 7500    |          |  |  |  |  |  |          | 0.00       |
| Food Services                                    | 7600    |          |  |  |  |  |  |          | 0.00       |
| Central Services                                 | 7700    |          |  |  |  |  |  |          | 0.00       |
| Pupil Transportation Services                    | 7800    |          |  |  |  |  |  |          | 0.00       |
| Operation of Plant                               | 7900    |          |  |  |  |  |  |          | 0.00       |
| Maintenance of Plant                             | 8100    |          |  |  |  |  |  |          | 0.00       |
| Administrative Technology Services               | 8200    |          |  |  |  |  |  |          | 0.00       |
| Community Services                               | 9100    |          |  |  |  |  |  |          | 0.00       |
| Capital Outlay:                                  |         |          |  |  | XIIIIIIIIIIIIIIIIIIIIIIII                    |  |  |          |            |
| Facilities Acquisition and Construction          | 7420    |          |  |  | X  | X  | 1                                      |          | 0.00       |
| Other Capital Outlay                             | 9300    |          |  |  | XIIIIIIIIIIIIIIIIIII                         | XIIIIIIIIIIIIIIIIII                          |  |          | 0.00       |
| Debt Service: (Function 9200)                    |         |          |  |  | XIIIIIIIIIIIIIIIII                           | XIIIIIIIIIIIIIIIIII                          |  |          |            |
| Redemption of Principal                          | 710     |          |  | X/////////////////////////////////////       | X  | XIIIIIIIIIIIIIIIIIIIIII                      |  |          | 0.00       |
| Interest   | 720     |          |  |  | XIIIIIIIIIIIIIIIIIII                         | X  |  |          | 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 Expenditure |         |          |  |  |  |  |  |          | 0.00       |
| OTHER FINANCING SOURCES (USES)                   |         |          |  |  |  |  |  |          |            |
| Sales of Capital Assets                          | 3730    |          |  |  |  |  |  |          |            |
| Loss Recoveries                                  | 3740    |          |  |  | X  |  |  |          |            |
| Transfers In:                                    | 2710    |          |  |  | X  | X  |  |          |            |
| From Capital Projects Funds                      | 3630    |          |  |  | X/////////////////////////////////////       | XIIIIIIIIIIIIIIIIIIIII                       |  |          |            |
| Total Transfers In                               | 3600    |          |  |  | X  | X  |  |          | 0.00       |
| Transfers Out: (Function 9700)                   |         |          |  |  | X  | X/////////////////////////////////////       |  |          |            |
| To Capital Projects Funds                        | 930     |          |  |  |  |  |  |          |            |
| Total Transfers Out                              | 9700    |          | X///////////////////////////////////// |  | <u>X////////////////////////////////////</u> |  |  |          | 0.00       |
| Total Other Financing Sources (Uses              | 2100    |          |  |  |  |  |  |          | 0.00       |
| Net Change in Fund Balance                       |         |          |  |  |  |  |  |          | 0.00       |
| 5  |         |          |  |  | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> |  |          | 0.00       |
| Fund Balance, July 1, 2008                       | 2800    |          |  | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> |  |          |            |
| Adjustments to Fund Balance                      | 2891    |          | X///////////////////////////////////// | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | ¥///////////////////////////////////// |          |            |
| Fund Balance, June 30, 2009                      | 2700    |          | X///////////////////////////////////// | <u>x////////////////////////////////////</u> | <u>X////////////////////////////////////</u> | <u>X////////////////////////////////////</u> |  |          |            |

## p12 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -MISCELLANEOUS For the Fiscal Year Ended June 30, 2009

Exhibit K-5 DOE Page 12 **Fund 490** 

| For the Fiscal Year Ended June 30, 2009              |              | Fund 490     |
|--|--------------|--------------|
|  | Account      |              |
|  | Number       |              |
| REVENUES   |              |              |
| Federal Through Local                                | 3280         | 0.00         |
| Interest on Investments                              | 3431         | (3,082.00)   |
| Gain on Sale of Investments                          | 3432         | 0.00         |
| Net Increase (Decrease) in Fair Value of Investments | 3433         | 3,082.00     |
| Gifts, Grants and Bequests                           | 3440         | 1,010,557.00 |
| Other Miscellaneous Local Sources                    | 3495         | 0.00         |
| Total Revenues                                       | 3000         | 1,010,557.00 |
| EXPENDITURES   |              |              |
| Current:   |              |              |
| Instruction  | 5000         | 281,236.00   |
| Pupil Personnel Services                             | 6100         | 97,765.00    |
| Instructional Media Services                         | 6200         | 74,571.00    |
| Instruction and Curriculum Development Services      | 6300         | 19,463.00    |
| Instructional Staff Training Services                | 6400         | 219,677.00   |
| Instruction Related Technology                       | 6500         | 0.00         |
| Board  | 7100         | 0.00         |
| General Administration                               | 7200         | 160,079.00   |
| School Administration                                | 7300         | 0.00         |
| Facilities Acquisition and Construction              | 7410         | 93,757.00    |
| Fiscal Services                                      | 7500         | 0.00         |
| Central Services                                     | 7700         | 0.00         |
| Pupil Transportation Services                        | 7800         | 1,387.00     |
| Operation of Plant                                   | 7900         | 0.00         |
| Maintenance of Plant                                 | 8100         | 0.00         |
| Administrative Technology Services                   | 8200         |              |
| Community Services                                   |              | 0.00         |
| Capital Outlay:                                      | 9100         | 3,547.00     |
| 1 2  | 7420         | 0.00         |
| Facilities Acquisition and Construction              | 7420<br>9300 | 0.00         |
| Other Capital Outlay<br>Total Expenditures           | 9300         | 59,075.00    |
| 4  |              | 1,010,557.00 |
| Excess (Deficiency) of Revenues Over Expenditures    |              | 0.00         |
| OTHER FINANCING SOURCES (USES)                       |              |              |
| 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, 2008                           | 2800         | 0.00         |
|  | 2800         |              |
| Adjustments to Fund Balance                          | 2891         |              |
| Fund Balance, June 30, 2009                          | 2700         |              |

|  | Account |   | Special Act<br>Bonds | Section 1011.14/1011.15<br>F.S. Loans | Motor Vehicle<br>Revenue Bonds | District<br>Bonds | Other Debt<br>Service |               |
|--|---------|---|----------------------|---------------------------------------|--------------------------------|-------------------|-----------------------|---------------|
|  | Number  | (210)   | (220)                | (230)                                 | (240)                          | (250)             | (290)                 | Totals        |
| REVENUES<br>State:   |         |   |                      |                                       |                                |                   |                       |               |
| CO & DS Distributed  | 3321    | 0.00  | 0.00                 |                                       |                                | 0.00              | 0.00                  | 0.0           |
| CO & DS Withheld for SBE/COBI Bonds                        | 3322    | 1,603,897.00                                  | 0.00                 |                                       |                                | 0.00              | 0.00                  | 1,603,897.0   |
| Cost of Issuing SBE/COBI Bonds                             | 3324    | 0.00  | 0.00                 |                                       |                                | 0.00              | 0.00                  | 0.0           |
| Interest on Undistributed CO&DS                            | 3325    | 0.00  | 0.00                 |                                       |                                | 0.00              | 0.00                  | 0.0           |
| SBE/COBI Bond Interest                                     | 3326    | 478.00  | 0.00                 |                                       |                                | 0.00              | 0.00                  | 478.0         |
| Racing Commission Funds                                    | 3341    | 0.00  | 446,500.00           |                                       |                                | 0.00              | 0.00                  | 446,500.0     |
| Other Miscellaneous State Revenue                          | 3399    | 0.00  | 0.00                 |                                       |                                | 0.00              | 0.00                  | 0.0           |
| Total State Sources  | 3300    | 1,604,375.00                                  | 446,500.00           | 0.00                                  | 0.00                           | 0.00              | 0.00                  | 2,050,875.0   |
| Local:   |         | -,  |                      |                                       |                                |                   |                       | -,,           |
| District Interest and Sinking Taxes                        | 3412    |   |                      |                                       |                                |                   |                       | 0.0           |
| Local Sales Tax  | 3418    |   |                      |                                       |                                |                   |                       | 0.0           |
| Tax Redemptions  | 3421    |   |                      |                                       |                                |                   |                       | 0.0           |
| Payments in Lieu of Taxes                                  | 3422    |   |                      |                                       |                                |                   |                       | 0.0           |
| Excess Fees  | 3423    |   |                      |                                       |                                |                   |                       | 0.0           |
| Interest on Investments                                    | 3431    | 0.00  | 8,644.00             |                                       |                                | 0.00              | 37,985.00             | 46,629.0      |
| Gain on Sale of Investments                                | 3432    |   |                      |                                       |                                |                   |                       | 0.0           |
| Net Increase (Decrease) in Fair Value of Investments       | 3433    | 1 1   | (8,870.00)           |                                       |                                | 0.00              |                       | (8,870.0      |
| Gifts, Grants, and Bequests                                | 3440    |   | (                    |                                       |                                |                   |                       | 0.0           |
| Miscellaneous Local Revenues                               | 3495    |   |                      |                                       |                                |                   |                       | 0.0           |
| Impact Fees  | 3496    | 1   |                      |                                       |                                |                   |                       | 0.0           |
| Refunds of Prior Year Expenditures                         | 3497    |   |                      |                                       |                                |                   | 0.00                  | 0.0           |
| Total Local Sources  | 3400    | 0.00  | (226.00)             | 0.00                                  | 0.00                           | 0.00              | 37,985.00             | 37,759.0      |
| Fotal Revenues   | 3000    | 1,604,375.00                                  | 446,274.00           | 0.00                                  | 0.00                           | 0.00              | 37,985.00             | 2,088,634.0   |
| EXPENDITURES (Function 9200)                               |         | -,  |                      |                                       |                                |                   |                       | _,,           |
| Redemption of Principal                                    | 710     | 935,000.00                                    | 365,000.00           |                                       |                                | 0.00              | 14,170,158.00         | 15,470,158.0  |
| nterest  | 720     | 666,561.00                                    | 61,056.00            |                                       |                                | 0.00              | 2,959,643.00          | 3,687,260.0   |
| Dues and Fees  | 730     | 1,236.00                                      | 0.00                 |                                       |                                | 0.00              | 736,066.00            | 737,302.0     |
| Miscellaneous Expenses                                     | 790     | 0.00  | 0.00                 |                                       |                                | 0.00              | 0.00                  | 0.0           |
| Fotal Expenditures   |         | 1,602,797.00                                  | 426,056.00           | 0.00                                  | 0.00                           | 0.00              | 17,865,867.00         | 19,894,720.0  |
| Excess (Deficiency) of Revenues Over Expenditures          |         | 1,578.00                                      | 20,218.00            | 0.00                                  | 0.00                           | 0.00              | (17,827,882.00)       | (17,806,086.0 |
| OTHER FINANCING SOURCES (USES)                             |         |   |                      |                                       |                                |                   |                       |               |
| Sale of Bonds  | 3710    | 0.00  |                      |                                       |                                |                   | 744,854.00            | 744,854.0     |
| Premium on Sale of Bonds                                   | 3791    |   |                      |                                       |                                |                   |                       | 0.0           |
| Proceeds of Refunding Bonds                                | 3715    | 0.00  | 0.00                 |                                       |                                |                   |                       | 0.0           |
| Premium on Refunding Bonds                                 | 3792    | 0.00  | 0.00                 |                                       |                                |                   |                       | 0.0           |
| Proceeds of Loans  | 3720    |   |                      |                                       |                                |                   |                       | 0.0           |
| Proceeds of Certificates of Participation                  | 3750    |   |                      |                                       |                                |                   | 0.00                  | 0.0           |
| Premium on Certificates of Participation                   | 3793    |   |                      |                                       |                                |                   | 0.00                  | 0.0           |
| Proceeds of Forward Supply Contract                        | 3760    |   |                      |                                       |                                |                   |                       | 0.0           |
| Payments to Refunded Bond Escrow Agent (Function 9299)     | 760     | 0.00  | 0.00                 |                                       |                                |                   | 0.00                  | 0.0           |
| Discounts on Sale of Bonds (Function 9299)                 | 891     |   |                      |                                       |                                |                   |                       | 0.0           |
| Discounts on Refunding Bonds (Function 9299)               | 892     |   |                      |                                       |                                |                   |                       | 0.0           |
| Discounts on Certificates of Participation (Function 9299) | 893     |   |                      |                                       |                                |                   |                       | 0.0           |
| Fransfers In:  |         |   |                      |                                       |                                |                   |                       |               |
| From General Fund  | 3610    |   |                      |                                       |                                |                   | 187,616.00            | 187,616.0     |
| From Capital Projects Funds                                | 3630    |   |                      |                                       |                                |                   | 16,937,393.00         | 16,937,393.0  |
| From Special Revenue Funds                                 | 3640    |   |                      |                                       |                                |                   |                       | 0.0           |
| Interfund  | 3650    |   |                      |                                       |                                |                   |                       | 0.0           |
| From Permanent Funds                                       | 3660    |   |                      |                                       |                                |                   |                       | 0.0           |
| From Internal Service Funds                                | 3670    |   |                      |                                       |                                |                   |                       | 0.0           |
| From Enterprise Funds                                      | 3690    |   |                      |                                       |                                |                   |                       | 0.            |
| Total Transfers In   | 3600    | 0.00  | 0.00                 | 0.00                                  | 0.00                           | 0.00              | 17,125,009.00         | 17,125,009.0  |
| Fransfers Out: (Function 9700)                             | 010     |   |                      |                                       |                                |                   |                       | -             |
| To General Fund<br>To Conital Projects Funds               | 910     | +   |                      |                                       |                                |                   |                       | 0.0           |
| To Capital Projects Funds                                  | 930     |   |                      |                                       |                                |                   |                       | 0.0           |
| To Special Revenue Funds                                   | 940     | <u>↓                                     </u> |                      |                                       |                                |                   |                       | 0.0           |
| Interfund  | 950     | ├   |                      |                                       |                                |                   |                       | 0.0           |
| To Permanent Funds   | 960     | <u>↓</u>                                      |                      |                                       |                                |                   |                       | 0.0           |
| To Internal Service Funds                                  | 970     | $\downarrow$                                  |                      |                                       |                                |                   |                       | 0.0           |
| To Enterprise Funds  | 990     | <u> </u>                                      |                      |                                       |                                |                   |                       | 0.0           |
| Total Transfers Out  | 9700    | 0.00  | 0.00                 | 0.00                                  | 0.00                           | 0.00              | 0.00                  | 0.0           |
| Fotal Other Financing Sources (Uses)                       |         | 0.00  | 0.00                 | 0.00                                  | 0.00                           | 0.00              | 17,869,863.00         | 17,869,863.0  |
| Net Change in Fund Balances                                | _       | 1,578.00                                      | 20,218.00            | 0.00                                  | 0.00                           | 0.00              | 41,981.00             | 63,777.0      |
| Fund Balances, July 1, 2008                                | 2800    | 369,851.00                                    | 596,388.00           |                                       |                                |                   | 814,316.00            | 1,780,555.0   |
| Adjustments to Fund Balances                               | 2891    |   |                      |                                       |                                |                   |                       | 0.0           |

### p13 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

|   |                   |  |  | Section 1011.14/1011.15         |   |                                     |   |
|---|-------------------|--|--|---------------------------------|---|-------------------------------------|---|
|   | Account<br>Number | Capital Outlay Bond Issues<br>(COBI)<br>( <b>310</b> ) | Special Act Bonds<br>(Racetrack)<br>( <b>320</b> ) | F.S.<br>Loans<br>( <b>330</b> ) | Public Education Capital<br>Outlay (PECO)<br>( <b>340</b> ) | District<br>Bonds<br>( <b>350</b> ) | Capital Outlay and Deb<br>Service Funds<br>( <b>360</b> ) |
| REVENUES  |                   |  |  |                                 |   |                                     |   |
| Federal:  |                   |  |  |                                 |   |                                     |   |
| Miscellaneous Federal Direct  | 3199              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Miscellaneous Federal Through State                                     | 3299              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| State:<br>CO&DS Distributed   | 3321              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 316,093.  |
| Interest on Undistributed CO&DS   | 3325              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 17,747.   |
| SBE/COBI Bond Interest  | 3326              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Racing Commission Funds   | 3341              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Public Education Capital Outlay (PECO)                                  | 3391              | 0.00   | 0.00   | 0.00                            | 3,093,362.00  | 0.00                                | 0.  |
| Classrooms First Program  | 3392              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| School Infrastructure Thrift Program                                    | 3393              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Effort Index Grant  | 3394              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Smart Schools Small County Assistance Program                           | 3395              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Class Size Reduction/Capital Funds                                      | 3396              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Charter School Capital Outlay Funding                                   | 3397              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Other Miscellaneous State Revenue                                       | 3399              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Total State Sources   | 3300              | 0.00   | 0.00   | 0.00                            | 3,093,362.00  | 0.00                                | 333,840   |
| Local:  |                   |  |  |                                 |   |                                     |   |
| District Local Capital Improvement Tax                                  | 3413              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Local Sales Tax   | 3418              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Tax Redemptions   | 3421              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Interest on Investments   | 3431              | 3,685.00   | 0.00   | 0.00                            | 5,235.00  | 0.00                                | 0.  |
| Gain on Sale of Investments   | 3432              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Net Increase (Decrease) in Fair Value of Investments                    | 3433              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Gifts, Grants, and Bequests   | 3440              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Miscellaneous Local Sources   | 3495              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Impact Fees   | 3496              | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Total Local Sources   | 3400              | 3,685.00   | 0.00   | 0.00                            | 5,235.00  | 0.00                                | 0   |
| Total Revenues  | 3000              | 3,685.00   | 0.00   | 0.00                            | 3,098,597.00  | 0.00                                | 333,840   |
| EXPENDITURES (Function 7400)  |                   |  |  |                                 |   |                                     |   |
| Library Books   | 610               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Audio-Visual Materials (Non-consumable)                                 | 620               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Buildings and Fixed Equipment   | 630               | 759,217.00   | 0.00   | 0.00                            | 1,381,583.00  | 0.00                                | 332,996   |
| Furniture, Fixtures and Equipment                                       | 640               | 9,346.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Motor Vehicles (Including Buses)  | 650               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Land  | 660               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0.  |
| Improvements Other than Buildings                                       | 670               | 421,240.00   | 0.00   | 0.00                            | 83,859.00   | 0.00                                | 0   |
| Remodeling and Renovations  | 680               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Computer Software   | 690               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 0   |
| Debt Service (Function 9200)  |                   |  |  |                                 |   |                                     |   |
| Redemption of Principal   | 710               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                |   |
| Interest  | 720               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                |   |
| Dues and Fees   | 730               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                | 844.  |
| Miscellaneous Expenses  | 790               | 0.00   | 0.00   | 0.00                            | 0.00  | 0.00                                |   |
| Fotal Expenditures<br>Excess (Deficiency) of Revenues Over Expenditures |                   | 1,189,803.00<br>(1,186,118.00)                         | 0.00   | 0.00                            | 1,465,442.00<br>1,633,155.00                                | 0.00                                | 333,840   |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS p14

Exhibit K-7

#### For the Fiscal Year Ended June 30, 2009 DOE Page 15 Other Capital Improvement Capital ARRA Economic Stimulus Section 1011.71(2) F.S. Voted Capital Improvement Projects Capital Projects Account Number (399) (370) (380) (390) Totals REVENUES Federal: 0.00 0.00 3199 0.00 Miscellaneous Federal Direct 0.00 Miscellaneous Federal Through State 3299 0.00 0.00 0.00 0.00 State: 0.00 0.00 0.00 CO&DS Distributed 3321 316.093.00 Interest on Undistributed CO&DS 3325 0.00 0.00 0.00 17,747.00 3326 0.00 0.00 0.00 SBE/COBI Bond Interest 0.00 3341 0.00 0.00 0.00 0.00 Racing Commission Funds Public Education Capital Outlay (PECO) 3391 0.00 0.00 0.00 3.093.362.00 3392 0.00 0.00 0.00 0.00 Classrooms First Program School Infrastructure Thrift Program 3393 0.00 0.00 0.00 0.00 3394 0.00 0.00 0.00 0.00 Effort Index Grant Smart Schools Small County Assistance Program 3395 0.00 0.00 0.00 0.00 Class Size Reduction/Capital Funds 3396 0.00 0.00 0.00 0.00 0.00 0.00 1,572,403.00 Charter School Capital Outlay Funding 3397 1,572,403.00 Other Miscellaneous State Revenue 3399 186.207.00 0.00 0.00 186,207.00 Total State Sources 3300 186,207.00 0.00 1,572,403.00 0.00 5,185,812.00 Local: 94,721,430.00 0.00 0.00 3413 94,721,430.00 District Local Capital Improvement Tax Local Sales Tax 3418 0.00 0.00 13,422,199.00 13,422,199.00 3421 0.00 0.00 0.00 Tax Redemptions 0.00 1,044,446.00 0.00 570,896.00 1,624,262.00 Interest on Investments 3431 3432 0.00 0.00 0.00 0.00 Gain on Sale of Investments 3433 (1,102,169.00 0.00 (662,035.00) (1,764,204.00)Net Increase (Decrease) in Fair Value of Investments 3440 0.00 0.00 0.00 0.00 Gifts, Grants, and Bequests Miscellaneous Local Sources 3495 928,507.00 0.00 445,788.00 1.374.295.00 1,006,172.00 Impact Fees 3496 0.00 0.00 1,006,172.00 Total Local Sources 3400 95,592,214.00 0.00 14,783,020.00 110,384,154.00 0.00 Total Revenues 3000 95,778,421.00 0.00 16,355,423.00 0.00 115,569,966.00 EXPENDITURES (Function 7400) 0.00 Library Books 610 426,469.00 128,720.00 555,189.00 Audio-Visual Materials (Non-consumable) 725.00 0.00 1.113.00 1.838.00 620 Buildings and Fixed Equipment 630 47.409.926.00 0.00 13.828.898.00 63,712,620.00 6.342.597.00 0.00 1,899,695.00 8,251,638.00 Furniture, Fixtures and Equipment 640 2,845,366.00 0.00 707,322.00 3,552,688.00 Motor Vehicles (Including Buses) 650 0.00 851,720.00 Land 660 0.00 851,720.00 Improvements Other than Buildings 4,130,700.00 0.00 8,478,253.00 13,114,052.00 670 Remodeling and Renovations 680 14,149,944.00 0.00 1,934,900.00 16.084.844.00 Computer Software 690 5,055,960.00 0.00 649,237.00 5,705,197.00 Debt Service (Function 9200) 710 0.00 0.00 0.00 Redemption of Principal 0.00 0.00 Interest 720 0.00 0.00 0.00 730 0.00 0.00 0.00 844.00 Dues and Fees Miscellaneous Expenses 790 0.00 0.00 0.00 0.00 111.830.630.00 Total Expenditures 80.361.687.00 0.00 28,479,858.00 0.00

15,416,734.00

0.00

(12, 124, 435.00)

0.00

3,739,336.00

#### p15 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

Exhibit K-7

Excess (Deficiency) of Revenues Over Expenditures

### p16 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2009

| For the Piscal Teal Ended Julie 30, 2009                   |                   |  |  | Section 1011.14/1011            | .15   |                                     | DOE 1 age 10   |  |
|--|-------------------|--|--|---------------------------------|---|-------------------------------------|--|--|
|  | Account<br>Number | Capital Outlay Bond Issues<br>(COBI)<br>( <b>310</b> ) | Special Act Bonds<br>(Racetrack)<br>( <b>320</b> ) | F.S.<br>Loans<br>( <b>330</b> ) | Public Education Capital<br>Outlay (PECO)<br>( <b>340</b> ) | District<br>Bonds<br>( <b>350</b> ) | Capital Outlay and Debt<br>Service Funds<br>( <b>360</b> ) |  |
| OTHER FINANCING SOURCES (USES)                             |                   |  |  |                                 |   |                                     |  |  |
| Sale of Bonds  | 3710              |  |  |                                 |   |                                     |  |  |
| Premium on Sale of Bonds                                   | 3791              |  |  |                                 |   |                                     |  |  |
| Proceeds of Refunding Bonds                                | 3715              |  |  |                                 |   |                                     |  |  |
| Premium on Refunding Bonds                                 | 3792              |  |  |                                 |   |                                     |  |  |
| Loans  | 3720              |  |  |                                 |   |                                     |  |  |
| Sales of Capital Assets                                    | 3730              |  |  |                                 |   |                                     |  |  |
| Loss Recoveries  | 3740              |  |  |                                 |   |                                     |  |  |
| Proceeds of Certificates of Participation                  | 3750              |  |  |                                 |   |                                     |  |  |
| Premium on Certificates of Participation                   | 3793              |  |  |                                 |   |                                     |  |  |
| Proceeds of Forward Supply Contract                        | 3760              |  |  |                                 |   |                                     |  |  |
| Proceeds from Special Facilities Construction Advance      | 3770              |  |  |                                 |   |                                     |  |  |
| Payments to Refunded Bond Escrow Agent (Function 9299)     | 760               |  |  |                                 |   |                                     |  |  |
| Discounts on Sale of Bonds (Function 9299)                 | 891               |  |  |                                 |   |                                     |  |  |
| Discounts on Refunding Bonds (Function 9299)               | 892               |  |  |                                 |   |                                     |  |  |
| Discounts on Certificates of Participation (Function 9299) | 893               |  |  |                                 |   |                                     |  |  |
| Transfers In:  |                   |  |  |                                 |   |                                     |  |  |
| From General Fund  | 3610              |  |  |                                 |   |                                     |  |  |
| From Debt Service Funds                                    | 3620              |  |  |                                 |   |                                     |  |  |
| From Special Revenue Funds                                 | 3640              |  |  |                                 |   |                                     |  |  |
| Interfund  | 3650              |  |  |                                 |   |                                     |  |  |
| From Permanent Funds                                       | 3660              |  |  |                                 |   |                                     |  |  |
| From Internal Service Funds                                | 3670              |  |  |                                 |   |                                     |  |  |
| From Enterprise Funds                                      | 3690              |  |  |                                 |   |                                     |  |  |
| Total Transfers In   | 3600              | 0.00   | 0.00   |                                 | 0.00  | 0.00                                | 0.00   |  |
| Transfers Out: (Function 9700)                             |                   |  |  |                                 |   |                                     |  |  |
| To General Fund  | 910               | 0.00   | 0.00   | (                               | 0.00 (2,137,603.00)   | 0.00                                | 0.00   |  |
| To Debt Service Funds                                      | 920               | 0.00   | 0.00   | (                               | 0.00 0.00   | 0.00                                | 0.00   |  |
| To Special Revenue Funds                                   | 940               | 0.00   | 0.00   | (                               | 0.00 0.00   | 0.00                                | 0.00   |  |
| Interfund  | 950               | 0.00   | 0.00   | (                               | 0.00 0.00   | 0.00                                | 0.00   |  |
| To Permanent Funds   | 960               | 0.00   | 0.00   |                                 | 0.00 0.00   | 0.00                                | 0.00   |  |
| To Internal Service Funds                                  | 970               | 0.00   | 0.00   |                                 | 0.00 0.00   | 0.00                                | 0.00   |  |
| To Enterprise Funds  | 990               | 0.00   | 0.00   |                                 | 0.00 0.00   | 0.00                                | 0.00   |  |
| Total Transfers Out  | 9700              | 0.00   | 0.00   |                                 | 0.00 (2,137,603.00)   | 0.00                                | 0.00   |  |
| Total Other Financing Sources (Uses)                       | 2100              | 0.00   | 0.00   |                                 | 0.00 (2,137,603.00)   | 0.00                                |  |  |
| Net Change in Fund Balances                                |                   | (1,186,118.00)   | 0.00   |                                 | 0.00 (504,448.00)   | 0.00                                |  |  |
| Fund Balances, July 1, 2008                                | 2800              | 1,186,118.00   | 0.00   |                                 | 0.00 504,448.00   | 0.00                                | 0.00   |  |
| Adjustments to Fund Balances                               | 2891              | 0.00   | 0.00   |                                 | 0.00 0.00   | 0.00                                | 0.00   |  |
| Fund Balances, June 30, 2009                               | 2700              | 0.00   | 0.00   |                                 | 0.00 0.00   | 0.00                                | 0.00   |  |
| i una Dataneco, June 30, 2007                              | 2700              | 0.00   | 0.00   | (                               | 0.00  | 0.00                                | 0.00   |  |

Exhibit K-7

DOE Page 16

### p17 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fiscal Year Ended June 30, 2009

Exhibit K-7 DOE Page 17

| For the Fiscal Year Ended June 30, 2009                    |                   |  |  |  |  | DOE Page 17     |
|--|-------------------|--|--|--|--|-----------------|
|  | Account<br>Number | Capital Improvement<br>Section 1011.71(2) F.S.<br>( <b>370</b> ) | Voted Capital<br>Improvement<br>( <b>380</b> ) | Other<br>Capital<br>Projects<br>( <b>390</b> ) | ARRA Economic Stimulus<br>Capital Projects<br>( <b>399</b> ) | Totals          |
| OTHER FINANCING SOURCES (USES)                             |                   |  |  |  |  |                 |
| Sale of Bonds  | 3710              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Premium on Sale of Bonds                                   | 3791              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Proceeds of Refunding Bonds                                | 3715              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Premium on Refunding Bonds                                 | 3792              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Loans  | 3720              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Sales of Capital Assets                                    | 3730              | 0.00   | 0.00   | 13,043.00                                      |  | 13,043.00       |
| Loss Recoveries  | 3740              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Proceeds of Certificates of Participation                  | 3750              | 0.00   | 0.00   | 75,000,000.00                                  |  | 75,000,000.00   |
| Premium on Certificates of Participation                   | 3793              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Proceeds of Forward Supply Contract                        | 3760              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Proceeds from Special Facilities Construction Advance      | 3770              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Payments to Refunded Bond Escrow Agent (Function 9299)     | 760               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Discounts on Sale of Bonds (Function 9299)                 | 891               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Discounts on Refunding Bonds (Function 9299)               | 892               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Discounts on Certificates of Participation (Function 9299) | 893               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Transfers In:  |                   |  |  |  |  |                 |
| From General Fund  | 3610              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| From Debt Service Funds                                    | 3620              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| From Special Revenue Funds                                 | 3640              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Interfund  | 3650              | 2,847,197.00   | 0.00   | 13,599.00                                      |  | 2,860,796.00    |
| From Permanent Funds                                       | 3660              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| From Internal Service Funds                                | 3670              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| From Enterprise Funds                                      | 3690              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Total Transfers In   | 3600              | 2,847,197.00   | 0.00   | 13,599.00                                      | 0.00   | 2,860,796.00    |
| Transfers Out: (Function 9700)                             |                   |  |  |  |  |                 |
| To General Fund  | 910               | (17,076,962.00)  | 0.00   | (1,572,403.00)                                 |  | (20,786,968.00) |
| To Debt Service Funds                                      | 920               | (16,241,521.00)  | 0.00   | (3,556,667.00)                                 |  | (19,798,188.00) |
| To Special Revenue Funds                                   | 940               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Interfund  | 950               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| To Permanent Funds   | 960               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| To Internal Service Funds                                  | 970               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| To Enterprise Funds  | 990               | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Total Transfers Out  | 9700              | (33,318,483.00)  | 0.00   | (5,129,070.00)                                 | 0.00   | (40,585,156.00) |
| Total Other Financing Sources (Uses)                       |                   | (30,471,286.00)  | 0.00   | 69,897,572.00                                  | 0.00   | 37,288,683.00   |
| Net Change in Fund Balances                                |                   | (15,054,552.00)  | 0.00   | 57,773,137.00                                  | 0.00   | 41,028,019.00   |
| Fund Balances, July 1, 2008                                | 2800              | 72,954,855.00  | 0.00   | 38,739,922.00                                  |  | 113,385,343.00  |
| Adjustments to Fund Balances                               | 2891              | 0.00   | 0.00   | 0.00   |  | 0.00            |
| Fund Balances, June 30, 2009                               | 2700              | 57,900,303.00  | 0.00   | 96,513,059.00                                  | 0.00   | 154,413,362.00  |

## p18 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2009

| For the Fiscal Year Ended June 30, 2009                   |              | Fund 000 |
|---|--------------|----------|
|   | Account      |          |
|   | Number       |          |
| REVENUES  |              |          |
| Federal Direct  | 3100         |          |
| Federal Through State and Local                           | 3200         |          |
| State Sources   | 3300         |          |
| Local Sources   | 3400         |          |
| Total Revenues  |              | 0.00     |
| EXPENDITURES  |              |          |
| Current:  |              |          |
| Instruction   | 5000         |          |
| Pupil Personnel Services                                  | 6100         |          |
| Instructional Media Services                              | 6200         |          |
| Instruction and Curriculum Development Services           | 6300         |          |
| Instructional Staff Training Services                     | 6400         |          |
| Instruction Related Technology                            | 6500         |          |
| Board   | 7100         |          |
| General Administration                                    | 7200         |          |
| School Administration                                     | 7300         |          |
| Facilities Acquisition and Construction                   | 7410         |          |
| Fiscal Services   | 7500         |          |
| Central Services  | 7700         |          |
| Pupil Transportation Services                             | 7800         |          |
| Operation of Plant  | 7900         |          |
| Maintenance of Plant                                      | 8100         |          |
| Administrative Technology Services                        | 8200         |          |
| Community Services  | 9100         |          |
| Capital Outlay:   | 9100         |          |
| Facilities Acquisition and Construction                   | 7420         |          |
| Other Capital Outlay                                      | 9300         |          |
| Debt Service: (Function 9200)                             | 5500         |          |
| Retirement of Principal                                   | 710          |          |
| Interest  | 720          |          |
| Total Expenditures  | 120          | 0.00     |
| Excess (Deficiency) of Revenues Over Expenditures         |              | 0.00     |
|   |              | 0.00     |
| OTHER FINANCING SOURCES (USES)                            | 2720         |          |
| Sales of Capital Assets                                   | 3730         |          |
| Loss Recoveries   | 3740         |          |
| Transfers In:   | 2610         |          |
| 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, 2008                                | 2800         |          |
| Fund Balance, July 1, 2008<br>Adjustments to Fund Balance | 2800<br>2891 |          |

### p19 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### Z COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS

z For the Fiscal Year Ended June 30, 2009

| For the Fiscal Year Ended June 30, 2009               |         |            |            |            |            |            |       |       | DOE I  |
|---|---------|------------|------------|------------|------------|------------|-------|-------|--------|
|   |         | Self       | Self       | Self       | Self       | Self       |       |       |        |
|   |         | Insurance  | Insurance  | Insurance  | Insurance  | Insurance  |       |       |        |
|   | Account | Consortium | Consortium | Consortium | Consortium | Consortium | Other | Other |        |
|   | Number  | (911)      | (912)      | (913)      | (914)      | (915)      | (921) | (922) | Totals |
| OPERATING REVENUES                                    |         |            |            |            |            |            |       |       |        |
| Charges for Services                                  | 3481    |            |            |            |            |            |       |       |        |
| Charges for Sales                                     | 3482    |            |            |            |            |            |       |       |        |
| Premium Revenue                                       | 3484    |            |            |            |            |            |       |       |        |
| Other Operating Revenues                              | 3489    |            |            |            |            |            |       |       |        |
| Total Operating Revenues                              |         | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  |        |
| OPERATING EXPENSES (Function 9900)                    |         |            |            |            |            |            |       |       |        |
| Salaries  | 100     |            |            |            |            |            |       |       |        |
| Employee Benefits                                     | 200     |            |            |            |            |            |       |       |        |
| Purchased Services                                    | 300     |            |            |            |            |            |       |       |        |
| Energy Services                                       | 400     |            |            |            |            |            |       |       |        |
| Materials and Supplies                                | 500     |            |            |            |            |            |       |       |        |
| Capital Outlay  | 600     |            |            |            |            |            |       |       |        |
| Other Expenses  | 700     |            |            |            |            |            |       |       |        |
| Depreciation  | 780     |            |            |            |            |            |       |       |        |
| Total Operating Expenses                              |         | 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  |        |
| NONOPERATING REVENUES (EXPENSES)                      |         |            |            |            |            |            |       |       |        |
| Interest on Investments                               | 3431    |            |            |            |            |            |       |       |        |
| Gain on Sale of Investments                           | 3432    |            |            |            |            |            |       |       |        |
| Net Increase (Decrease) in Fair Value of Investments  | 3433    |            |            |            |            |            |       |       |        |
| Gifts, Grants and Bequests                            | 3440    |            |            |            |            |            |       |       |        |
| Miscellaneous Local Sources                           | 3495    |            |            |            |            |            |       |       |        |
| Loss Recoveries                                       | 3740    |            |            |            |            |            |       |       |        |
| Gain on Disposition of Assets                         | 3780    |            |            |            |            |            |       |       |        |
| Interest Expense (Function 9900)                      | 720     |            |            |            |            |            |       |       |        |
| Miscellaneous Expense (Function 9900)                 | 790     |            |            |            |            |            |       |       |        |
| Loss on Disposition of Assets (Function 9900)         | 810     |            |            |            |            |            |       |       |        |
| Total Nonoperating Revenues (Expenses)                |         | 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  |        |
| Transfers In:   |         |            |            | 0.00       |            |            |       |       |        |
| From General Fund                                     | 3610    |            |            |            |            |            |       |       |        |
| From Debt Service Funds                               | 3620    |            |            |            |            |            |       |       |        |
| From Capital Projects Funds                           | 3630    |            |            |            |            |            |       |       |        |
| From Special Revenue Funds                            | 3640    |            |            |            |            |            |       |       |        |
| Interfund   | 3650    |            |            |            |            |            |       |       |        |
| From Permanent Funds                                  | 3660    |            |            |            |            |            |       |       |        |
| From Internal Service Funds                           | 3670    |            |            |            |            |            |       |       |        |
| Total Transfers In                                    | 3600    | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  |        |
| Transfers Out: (Function 9700)                        | 5000    | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  |        |
| To General Fund                                       | 910     |            |            |            |            |            |       |       |        |
| To Debt Service Funds                                 | 910     |            |            |            |            |            |       |       |        |
|   | 920     |            |            |            |            |            |       |       |        |
| To Capital Projects Funds<br>To Special Revenue Funds | 930     |            |            |            |            |            |       |       |        |
| 1   | 940     |            |            |            |            |            |       |       |        |
| Interfund<br>To Permanent Funds                       | 950     |            |            |            |            |            |       |       |        |
|   |         |            |            |            |            |            |       |       |        |
| To Internal Service Funds                             | 970     | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  |        |
| Total Transfers Out                                   | 9700    | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  |        |
| Change in Net Assets                                  |         | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  |        |
| Net Assets, July 1, 2008                              | 2880    |            |            |            |            |            |       |       |        |
| Adjustments to Net Assets                             | 2896    |            |            |            |            |            |       |       |        |
| Net Assets, June 30, 2009                             | 2780    |            |            |            |            |            |       |       |        |

Exhibit K-9 DOE Page 19

### p20 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

z COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS

z For the Fiscal Year Ended June 30, 2009

| Z      | For the Fiscal Year Ended June 30, 2009              |              |              |              |              |            |              |            |                | DOE Page 20   |
|--------|--|--------------|--------------|--------------|--------------|------------|--------------|------------|----------------|---------------|
| Z      |  |              | Self         | Self         | Self         | Self       | Self         | Consortium | Other Internal |               |
| Z      |  | Account      | Insurance    | Insurance    | Insurance    | Insurance  | Insurance    | Programs   | Service        |               |
| Z      |  | Number       | (711)        | (712)        | (713)        | (714)      | (715)        | (731)      | (791)          | Totals        |
| Z      | OPERATING REVENUES                                   |              | 0.554.046.00 | 0.00         | 0.005.546.00 | 205 544 00 | 0.00         |            |                |               |
| 0      | Charges for Services                                 | 3481         | 2,754,846.00 | 0.00         | 2,205,546.00 | 205,744.00 | 0.00         |            |                | 5,166,136.00  |
| 0      | Charges for Sales                                    | 3482         |              |              |              |            |              |            |                | 0.00          |
| 0      | Premium Revenue                                      | 3484         |              |              |              |            |              |            |                | 0.00          |
| 0      | Other Operating Revenue                              | 3489         | 0.00         | 0.00         |              |            | 0.00         |            |                | 0.00          |
| Z      | Total Operating Revenues                             |              | 2,754,846.00 | 0.00         | 2,205,546.00 | 205,744.00 | 0.00         | 0.00       | 0.00           | 5,166,136.00  |
| Z      | OPERATING EXPENSES (Function 9900)                   |              |              |              |              |            |              |            |                |               |
| 0      | Salaries   | 100          | 163,358.00   | 43,838.00    | 0.00         | 79,942.00  | 43,644.00    |            |                | 330,782.00    |
| 0      | Employee Benefits                                    | 200          | 38,181.00    | 11,350.00    | 0.00         | 23,224.00  | 11,291.00    |            |                | 84,046.00     |
| 0      | Purchased Services                                   | 300          | 459,235.00   | 29,391.00    | 196,433.00   | 44,061.00  | 24,524.00    |            |                | 753,644.00    |
| 0      | Energy Services                                      | 400          | 0.00         | 0.00         | 0.00         | 0.00       | 0.00         |            |                | 0.00          |
| 0      | Materials and Supplies                               | 500          | 97.00        | 0.00         | 0.00         | 423.00     | 0.00         |            |                | 520.00        |
| 0      | Capital Outlay                                       | 600          | 0.00         | 0.00         | 0.00         | 0.00       | 0.00         |            |                | 0.00          |
| 0      | Other Expenses                                       | 700          | 1,688,986.00 | 110,705.00   | 1,864,559.00 | 0.00       | 149,964.00   |            |                | 3,814,214.00  |
| 0      | Depreciation   | 780          | 0.00         | 0.00         | 0.00         | 0.00       | 0.00         |            |                | 0.00          |
| Z      | Total Operating Expenses                             |              | 2,349,857.00 | 195,284.00   | 2,060,992.00 | 147,650.00 | 229,423.00   | 0.00       | 0.00           | 4,983,206.00  |
| Z      | Operating Income (Loss)                              |              | 404,989.00   | (195,284.00) | 144,554.00   | 58,094.00  | (229,423.00) | 0.00       | 0.00           | 182,930.00    |
| Z      | NONOPERATING REVENUES (EXPENSES)                     |              |              |              |              |            |              |            |                |               |
| n      | Interest on Investments                              | 3431         | 183,518.00   | 44,403.00    | 13,462.00    | 4,588.00   | 29,410.00    |            |                | 275,381.00    |
| n      | Gain on Sale of Investments                          | 3432         |              |              |              |            |              |            |                | 0.00          |
| n      | Net Increase (Decrease) in Fair Value of Investments | 3433         | (207,327.00) | (48,151.00)  | (18,424.00)  | (6,163.00) | (31,471.00)  |            |                | (311,536.00)  |
| n      | Gifts, Grants and Bequests                           | 3440         |              |              |              |            |              |            |                | 0.00          |
| n      | Miscellaneous Local Sources                          | 3495         | 0.00         |              |              |            |              |            |                | 0.00          |
| n      | Loss Recoveries                                      | 3740         | 0.00         |              |              |            |              |            |                | 0.00          |
| n      | Gain on Disposition of Assets                        | 3780         | 0.00         |              |              |            |              |            |                | 0.00          |
| n      | Interest Expense (Function 9900)                     | 720          |              |              |              |            |              |            |                | 0.00          |
| n      | Miscellaneous Expense (Function 9900)                | 790          |              |              |              |            |              |            |                | 0.00          |
| n      | Loss on Disposition of Assets (Function 9900)        | 810          |              |              |              |            |              |            |                | 0.00          |
| Z      | Total Nonoperating Revenues (Expenses)               |              | (23,809.00)  | (3,748.00)   | (4,962.00)   | (1,575.00) | (2,061.00)   | 0.00       | 0.00           | (36,155.00)   |
| Z      | Income (Loss) Before Operating Transfers             |              | 381,180.00   | (199,032.00) | 139,592.00   | 56,519.00  | (231,484.00) | 0.00       | 0.00           | 146,775.00    |
| Z      | Transfers In:  |              |              |              |              |            |              |            |                |               |
| Z      | From General Fund                                    | 3610         |              | 306,000.00   |              |            | 235,170.00   |            |                | 541,170.00    |
| Z      | From Debt Service Funds                              | 3620         |              |              |              |            |              |            |                | 0.00          |
| Z      | From Capital Projects Funds                          | 3630         |              |              |              |            |              |            |                | 0.00          |
| Z      | From Special Revenue Funds                           | 3640         |              |              |              |            |              |            |                | 0.00          |
| Z      | Interfund<br>From Permanent Funds                    | 3650<br>3660 |              |              |              |            |              |            |                | 0.00          |
| z<br>z | From Permanent Funds<br>From Enterprise Funds        | 3690         |              |              |              |            |              |            |                | 0.00          |
| Z      | Total Transfers In                                   | 3600         | 0.00         | 306.000.00   | 0.00         | 0.00       | 235,170.00   | 0.00       | 0.00           | 541,170.00    |
| z      | Transfers Out: (Function 9700)                       | 5000         | 0.00         | 500,000.00   | 0.00         | 0.00       | 255,170.00   | 0.00       | 0.00           | 541,170.00    |
| z      | To General Fund                                      | 910          |              |              |              |            |              |            |                | 0.00          |
| Z      | To Debt Service Funds                                | 920          |              |              |              |            |              |            |                | 0.00          |
| Z      | To Capital Projects Funds                            | 930          |              |              |              |            |              |            |                | 0.00          |
| Z      | To Special Revenue Funds                             | 940          |              |              |              |            |              |            |                | 0.00          |
| Z      | Interfund  | 950          |              |              |              |            |              |            |                | 0.00          |
| Z      | To Permanent Funds                                   | 960          |              |              |              |            |              |            |                | 0.00          |
| Z      | To Enterprise Funds                                  | 990          | 0.00         | 0.00         | 0.00         | 0.00       | 0.00         |            | 0.00           | 0.00          |
| Z      | Total Transfers Out                                  | 9700         | 0.00         | 0.00         | 0.00         | 0.00       | 0.00         | 0.00       | 0.00           | 0.00          |
| Z      | Change in Net Assets                                 |              | 381,180.00   | 106,968.00   | 139,592.00   | 56,519.00  | 3,686.00     | 0.00       | 0.00           | 687,945.00    |
| Z      | Net Assets, July 1, 2008                             | 2880         | 8,310,787.00 | 2,693,634.00 | 997,762.00   | 221,109.00 | 1,880,794.00 |            |                | 14,104,086.00 |
| Z      | Adjustments to Net Assets                            | 2896         |              |              |              |            |              |            |                | 0.00          |
| Z      | Net Assets, June 30, 2009                            | 2780         | 8,691,967.00 | 2,800,602.00 | 1,137,354.00 | 277,628.00 | 1,884,480.00 |            |                | 14,792,031.00 |

p21 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

## SCHOOL INTERNAL FUNDS

# COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

June 30, 2009

|  |         | -            |               |               |               |
|--|---------|--------------|---------------|---------------|---------------|
|  | Account | Balance      | Additions     | Deductions    | Balance       |
|  | Number  | July 1, 2008 |               |               | June 30, 2009 |
| ASSETS                                       |         |              |               |               |               |
| Cash   | 1110    | 4,693,081.00 | 10,621,726.00 | 10,510,417.00 | 4,804,390.00  |
| Investments                                  | 1160    |              |               |               | 0.00          |
| Accounts Receivable, Net                     | 1130    | 70,115.00    | 152,941.00    | 70,115.00     | 152,941.00    |
| Interest Receivable                          | 1170    |              |               |               | 0.00          |
| Due From Other Funds:                        |         |              |               |               |               |
| Budgetary Funds                              | 1141    |              |               |               | 0.00          |
| Inventory                                    | 1150    | 124,187.00   | 149,265.00    | 124,187.00    | 149,265.00    |
| Due from Other Agencies                      | 1220    |              |               |               | 0.00          |
| Total Assets                                 |         | 4,887,383.00 | 10,923,932.00 | 10,704,719.00 | 5,106,596.00  |
| LIABILITIES                                  |         |              |               |               |               |
| Salaries, Benefits and Payroll Taxes Payable | 2110    | 0.00         |               |               | 0.00          |
| Payroll Deductions and Withholdings          | 2170    | 0.00         |               |               | 0.00          |
| Accounts Payable                             | 2120    | 97,674.00    | 77,869.00     | 97,674.00     | 77,869.00     |
| Due to Budgetary Funds                       | 2161    |              |               |               | 0.00          |
| Internal Accounts Payable                    | 2290    | 4,789,709.00 | 11,021,606.00 | 10,782,588.00 | 5,028,727.00  |
| Total Liabilities                            |         | 4,887,383.00 | 11,099,475.00 | 10,880,262.00 | 5,106,596.00  |

DOE Page 21 **Fund 891** 

Exhibit K-11

p22 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### SCHEDULE OF LONG-TERM LIABILITIES

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

| June 30, 2009                             |         |                            |                             | Fund 601       |
|---|---------|----------------------------|-----------------------------|----------------|
|   |         | Governmental<br>Activities | Business-type<br>Activities |                |
|   | Account | Total Balance              | Total Balance               |                |
|   | Number  | June 30, 2009 [1]          | June 30, 2009 [1]           | Total          |
| Notes Payable                             | 2310    |                            |                             | 0.00           |
| Obligations Under Capital Leases          | 2315    | 10,156,557.00              |                             | 10,156,557.00  |
| Bonds Payable                             | 2320    | 16,767,209.00              |                             | 16,767,209.00  |
| Liability for Compensated Absences        | 2330    | 36,288,887.00              |                             | 36,288,887.00  |
| Certificates of Participation Payable     | 2340    | 117,573,632.00             |                             | 117,573,632.00 |
| Estimated Liability for Long-term Claims  | 2350    | 7,651,858.00               |                             | 7,651,858.00   |
| Other Post-employment Benefits Obligation | 2360    | 4,293,825.00               |                             | 4,293,825.00   |
| Estimated PECO Advance Payable            | 2370    |                            |                             | 0.00           |
| Other Long-term Liabilities               | 2380    | 3,596,071.00               |                             | 3,596,071.00   |
| Total Long-term Liabilities               |         | 196,328,039.00             | 0.00                        | 196,328,039.00 |

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

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY p23 SCHEDULE OF STATE CATEGORICAL PROGRAMS **REPORT OF EXPENDITURES AND AVAILABLE FUNDS**

For the Fiscal Year Ended June 30, 2009

| FOI THE FISCAL LEAL ENDED JUNE 30, 2009                |        |               |          |               |               |                 |             | DOE Page 25  |
|--|--------|---------------|----------|---------------|---------------|-----------------|-------------|--------------|
| CATEGORICAL PROGRAMS                                   | Grant  | Unexpended    | Returned | Revenues      | Expenditures  | Flexibility [3] | Balance Jun | e 30, 2009   |
| (Revenue Number) [Footnote]                            | Number | June 30, 2008 | To DOE   | 2008-09       | 2008-09       | 2008-09         | Encumbered  | Unencumbered |
| Class Size Reduction/Operating Funds (3355)            | 94740  |               |          | 43,172,329.00 | 43,172,329.00 |                 |             |              |
| Class Size Reduction/Capital Funds (3396)              | 91050  |               |          |               |               |                 |             |              |
| Comprehensive K-12 Reading Plan (FEFP Earmark)         | 90800  |               |          | 1,708,302.00  | 1,708,302.00  |                 |             |              |
| Excellent Teaching (3363)                              | 90570  |               |          | 926,624.00    | 918,824.00    |                 |             | 7,800.00     |
| Florida Teacher Lead Program (3334)                    | 97580  | 1,926.00      |          | 594,819.00    | 594,830.00    |                 |             | 1,915.00     |
| Instructional Materials (3336) [1]                     | 90880  | 1,916,110.00  |          | 3,726,903.00  | 2,305,169.00  | 1,500,000.00    | 107,978.00  | 1,729,866.00 |
| Library Media (3336) [1]                               | 90881  | 0.00          |          | 221,110.00    | 140,473.00    |                 | 80,637.00   |              |
| Preschool Projects (3372)                              | 97950  |               |          |               |               |                 |             |              |
| Public School Technology (3375)                        | 90320  |               |          |               |               |                 |             |              |
| Safe Schools (FEFP Earmark) [2]                        | 90803  | 164,947.00    |          | 1,185,096.00  | 1,350,043.00  |                 |             |              |
| Salary Bonus Outstanding Teachers in D and F Schools   | 94030  |               |          |               |               |                 |             |              |
| School Recognition Funds (3361)                        | 92040  | 19,127.00     |          | 3,034,552.00  | 3,001,689.00  |                 | 4,799.00    | 47,191.00    |
| Supplemental Academic Instruction (FEFP Earmark)       | 91280  | 6,360.00      |          | 9,160,235.00  | 9,166,595.00  |                 |             |              |
| Teacher Recruitment and Retention (3362)               | 93460  |               |          |               |               |                 |             |              |
| Teacher Training (3376)                                | 91290  |               |          |               |               |                 |             |              |
| Pupil Transportation (3354)                            | 90830  | 13,234.00     |          | 6,763,221.00  | 6,765,689.00  |                 | 10,766.00   |              |
| Voluntary Prekindergarten - School Year Program (3371) | 96440  |               |          |               |               |                 |             |              |
| Voluntary Prekindergarten - Summer Program (3371)      | 96441  | 72,057.00     |          | 162,232.00    | 103,506.00    |                 |             | 130,783.00   |

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

[2] Combine all programs funded from the Safe Schools allocation on one line "Safe Schools."

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

Exhibit K-13 DOE Page 23

### p24 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2009

Exhibit K-14

2,422,470.00

| For the Fiscal Year Ended June 30, 2009 |        |               |                      |                      |                      | DOE Page 24   |
|---|--------|---------------|----------------------|----------------------|----------------------|---------------|
|   | Sub-   | General       | Special Revenue Fund | Special Revenue Fund | Special Revenue Fund |               |
|   | Object | Fund          | Food Service (410)   | Other (420)          | ARRA (430)           | Total         |
| ENERGY EXPENDITURES:                    |        |               |                      |                      |                      |               |
| Natural Gas                             | 410    | 92,214.00     | 7,003.00             |                      |                      | 99,217.00     |
| Bottled Gas                             | 420    | 80,752.00     | 68,824.00            |                      |                      | 149,576.00    |
| Electricity                             | 430    | 10,142,473.00 |                      |                      |                      | 10,142,473.00 |
| Heating Oil                             | 440    |               |                      |                      |                      | 0.00          |
| Total                                   |        | 10,315,439.00 | 75,827.00            | 0.00                 | 0.00                 | 10,391,266.00 |
| ENERGY EXPENDITURES FOR PUPIL           |        |               |                      |                      |                      |               |
| TRANSPORTATION:                         |        |               |                      |                      |                      |               |
| Gasoline                                | 450    | 468,717.00    |                      |                      |                      | 468,717.00    |
| Diesel                                  | 460    | 1,790,608.00  |                      | 101,087.00           |                      | 1,891,695.00  |
| Oil & Grease                            | 540    | 62,058.00     |                      |                      |                      | 62,058.00     |
|   |        |               |                      |                      |                      |               |

|                               | Sub-   | General | Special Revenue Fund | Special Revenue Fund | Capital Projects |              |
|-------------------------------|--------|---------|----------------------|----------------------|------------------|--------------|
|                               | Object | Fund    | Other (420)          | ARRA (430)           | Funds            | Total        |
| EXPENDITURES FOR SCHOOL BUSES |        |         |                      |                      |                  |              |
| AND SCHOOL BUS REPLACEMENTS:  |        |         |                      |                      |                  |              |
| Buses                         | 651    |         |                      |                      | 2,806,866.00     | 2,806,866.00 |
| EXPENDITURES FOR CAPITALIZED  |        |         |                      |                      |                  |              |
| AUDIO VISUAL MATERIALS:       |        |         |                      |                      |                  |              |
| Audio Visual Materials        | 621    |         |                      |                      |                  | 0.00         |

2,321,383.00

101,087.00

0.00

|   | Sub-   | General | Special Revenue Fund | Special Revenue Fund | Special Revenue Fund |            |
|---|--------|---------|----------------------|----------------------|----------------------|------------|
|   | Object | Fund    | Food Service (410)   | Other (420)          | ARRA (430)           | Total      |
| SUBAWARDS FOR INDIRECT COST RATE:         |        |         |                      |                      |                      |            |
| Subrecipient awards up to \$25,000        | 311    |         |                      | 25,000.00            |                      | 25,000.00  |
| Subrecipient awards greater than \$25,000 | 312    |         |                      | 560,530.00           |                      | 560,530.00 |
| Subrecipient awards up to \$25,000        | 391    |         |                      |                      |                      | 0.00       |
| Subrecipient awards greater than \$25,000 | 392    |         |                      |                      |                      | 0.00       |

Total

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### SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2009

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| For the Fiscal Teal Ended Jule 30, 2009                  |        |         |                      |                      | DOE Fage 2. |
|--|--------|---------|----------------------|----------------------|-------------|
|  | Sub-   | General | Special Revenue Fund | Special Revenue Fund |             |
|  | Object | Fund    | Other (420)          | ARRA (430)           | Total       |
| Teacher Salaries   |        |         |                      |                      |             |
| Basic Programs 101, 102, and 103 (Function 5100)         | 120    |         |                      |                      | 0.00        |
| Basic Programs 101, 102, and 103 (Function 5100)         | 140    |         |                      |                      | 0.00        |
| Basic Programs 101, 102, and 103 (Function 5100)         | 750    |         |                      |                      | 0.00        |
| Total Basic Program Salaries                             |        | 0.00    | 0.00                 | 0.00                 | 0.00        |
| Other Programs 130 (ESOL) (Function 5100)                | 120    |         |                      |                      | 0.00        |
| Other Programs 130 (ESOL) (Function 5100)                | 140    |         |                      |                      | 0.00        |
| Other Programs 130 (ESOL) (Function 5100)                | 750    |         |                      |                      | 0.00        |
| Total Other Program Salaries                             |        | 0.00    | 0.00                 | 0.00                 | 0.00        |
| ESE Programs 111, 112, 113, 254, and 255 (Function 5200) | 120    |         |                      |                      | 0.00        |
| ESE Programs 111, 112, 113, 254, and 255 (Function 5200) | 140    |         |                      |                      | 0.00        |
| ESE Programs 111, 112, 113, 254, and 255 (Function 5200) | 750    |         |                      |                      | 0.00        |
| Total ESE Program Salaries                               |        | 0.00    | 0.00                 | 0.00                 | 0.00        |
| Career Program 300 (Function 5300)                       | 120    |         |                      |                      | 0.00        |
| Career Program 300 (Function 5300)                       | 140    |         |                      |                      | 0.00        |
| Career Program 300 (Function 5300)                       | 750    |         |                      |                      | 0.00        |
| Total Career Program Salaries                            |        | 0.00    | 0.00                 | 0.00                 | 0.00        |

|  | Sub-   | General    | Special Revenue Fund | Special Revenue Fund |            |
|--|--------|------------|----------------------|----------------------|------------|
| Textbooks (used for classroom instruction) | Object | Fund       | Other (420)          | ARRA (430)           | Total      |
| Textbooks (Function 5000)                  | 520    | 885,066.00 | 58,305.00            |                      | 943,371.00 |

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### SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2009

| Tor the Tisear Tear Ended June 30, 2007                   |         |         |                |              |               |               |               | 1 ullu 100   |
|---|---------|---------|----------------|--------------|---------------|---------------|---------------|--------------|
|   |         |         |                | Supplemental | Comprehensive |               | Instructional |              |
| <b>CATEGORICAL FLEXIBLE SPENDING -</b>                    | Account | Safe    | Pupil          | Academic     | K-12          | Instructional | Materials     |              |
| GENERAL FUND:   | Number  | Schools | Transportation | Instruction  | Reading       | Materials     | Library Media | Totals       |
| EXPENDITURES  |         |         |                |              |               |               |               |              |
| Instruction:  |         |         |                |              |               |               |               |              |
| Basic Instruction   | 5100    |         |                |              |               |               | 1,500,000.00  | 1,500,000.00 |
| Exceptional Instruction                                   | 5200    |         |                |              |               |               |               | 0.00         |
| Career Instruction  | 5300    |         |                |              |               |               |               | 0.00         |
| Adult Instruction   | 5400    |         |                |              |               |               |               | 0.00         |
| Prekindergarten   | 5500    |         |                |              |               |               |               | 0.00         |
| Other Instruction   | 5900    |         |                |              |               |               |               | 0.00         |
|   |         |         |                |              |               |               |               |              |
| <b>Total Flexible Spending Instructional Expenditures</b> | 5000    | 0.00    | 0.00           | 0.00         | 0.00          | 0.00          | 1,500,000.00  | 1,500,000.00 |

| LIFELONG LEARNING:   | Account |            |
|--|---------|------------|
| (Lifelong Learning Expenditures are used in federal reporting) | Number  | Amount     |
| Expenditures:  |         |            |
| General Fund   | 5900    | 644,505.00 |
| Special Revenue Fund   | 5900    |            |
|  |         |            |
| Total:   | 5900    | 644,505.00 |

| MEDICAID EXPENDITURE REPORT                         | Unexpended   | Earnings     | Expenditures | Unexpended    |
|---|--------------|--------------|--------------|---------------|
| Medicaid Expenditures are used in federal reporting | July 1, 2008 | 2008-2009    | 2008-2009    | June 30, 2009 |
| Earnings, Expenditures, and Carryforward Amounts:   |              | 1,186,990.00 | 1,186,990.00 |               |
| Expenditure Program or Activity:                    |              |              |              |               |
| Exceptional Student Education                       |              |              |              |               |
| Other: Please limit explanation to 100 characters.  |              |              |              |               |
| Salaries and Benefits                               |              |              |              | 1,186,990.00  |
|   |              |              |              |               |
|   |              |              |              |               |
|   |              |              |              |               |
|   |              |              |              |               |
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### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

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### SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Fiscal Year Ended June 30, 2009

|   | Catalog of<br>Federal<br>Domestic<br>Assistance | Pass-Through Grantor | Amount of                          | Amount<br>Provided to   |
|---|---|----------------------|------------------------------------|-------------------------|
| Federal Grantor/Pass-Through Grantor/Program Title  | Number  | Number               | Expenditures                       | Subrecipients           |
| United States Department of Agriculture   |   |                      |                                    |                         |
| Indirect:<br>Florida Department of Education:   |   |                      |                                    |                         |
| Child Nutrition Cluster   |   |                      |                                    |                         |
| School Breakfast Program  | 10.553  | 321                  | 1,146,480.59                       |                         |
| National School Lunch Program   | 10.555  | 300                  | 6,832,758.04                       |                         |
| Summer Food Service Program for Children  | 10.559  | 323                  | 282,309.97                         |                         |
| Summer Food Service Program for Children<br>Total Child Nutrition Cluster   | 10.559  | 324                  | 1,395.00<br>8,262,943.60           | -                       |
|   |   | · · · ·              |                                    | -                       |
| Child and Adult Care Food Program   | 10.558  | 302                  | 139,659.94                         | -                       |
| Total United States Department of Agriculture   |   | -                    | 8,402,603.54                       | -                       |
| United States Department of Education:<br>Direct:   |   |                      |                                    |                         |
| Student Financial Assistance Programs:  |   |                      |                                    |                         |
| Federal Supplemental Educational Opportunity Grants   | 84.007  | N/A                  | 84,978.00                          |                         |
| Federal Pell Grant Program  | 84.063  | N/A                  | 288,338.00                         |                         |
| Direct:   |   |                      |                                    |                         |
| Educational Research and Improvement:<br>Funds for Improvement of Education   | 84.215  | N/A                  | 445,160.33                         |                         |
| Direct:   | 04.2131   | N/A                  | 445,160.55                         |                         |
| Safe and Drug-Free Schools and Communities National Programs:<br>SMART: Sarasota Mobilizes Alcohol Reduction in Teens | 84.184  | N/A                  | 289,815.24                         |                         |
| Total Direct  |   | · · ·                | 1,108,291.57                       | -                       |
|   |   | -                    | 1,100,291.07                       | -                       |
| Florida Department of Education:<br>Indirect:   |   |                      |                                    |                         |
| Special Education Cluster:  |   |                      |                                    |                         |
| Special Education - Grants to States  | 84.027  | 262,263              | 9,557,706.86                       |                         |
| Special Education - Preschool Grants  | 84.173  | 267,266              | 354,114.35                         |                         |
| Putnam County District School Board:  |   |                      |                                    |                         |
| Special Education - Grants to States  | 84.027  | -                    | 10,944.15                          | -                       |
| Total Special Education Cluster   |   | -                    | 9,922,765.36                       | -                       |
| Adult Education - State Grant Program   | 84.002  | 191,193              | 459,425.87                         |                         |
| Vocational Education - Basic Grants to States   | 84.048  | 151,161              | 409,636.05                         |                         |
| Title I Grants to Local Educational Agencies  | 84.010  | 212,226,222,228      | 5,826,391.84                       |                         |
| Migrant Education - State Grant Program   | 84.011  | 217                  | 10,706.44                          |                         |
| Safe and Drug-Free Schools & Communities - State Grants   | 84.186  | 103                  | 129,659.04                         |                         |
| Education for Homeless Children and Youth   | 84.196  | 127                  | 111,010.50                         |                         |
| Charter Schools   | 84.282  | 298                  | 372,289.58                         | 372,389.58              |
| Innovative Education Program Strategies   | 84.298  | 113                  | 13,122.58                          |                         |
| Technology Literacy Challenge Grants  | 84.318  | 121                  | 19,541.63                          |                         |
| Reading First State Grants  | 84.357  | 211                  | 156,090.43                         |                         |
| Title II - Improving Teacher Quality State Grants   | 84.367  | 224                  | 1,359,866.43                       |                         |
| Title I School Improvement Fund   | 84.377  | 126                  | 48,554.21                          |                         |
| 21st Century Community Learning Centers   | 84.287  | 244                  | 1,179,368.32                       |                         |
| Title III - NCLB English Language Acquisition Grants<br>Total Indirect  | 84.365  | 102                  | <u>670,067.49</u><br>10,765,730.41 | 372,389.58              |
| Total United States Department of Education   |   | -                    | 21,796,787.34                      | 372,389.58              |
|   |   | -                    | 21,100,101.04                      | 072,000.00              |
| Corporation for National and Community Services<br>Indirect:  |   |                      |                                    |                         |
| Florida Learn and Sere America - ATD  | 94.004  | 234                  | 7,300.64                           | -                       |
| Total Corporation for National and Community Services   |   | -                    | 7,300.64                           | =                       |
| United States Department of Defense:  |   |                      |                                    |                         |
| Direct:<br>Army Junior Reserve Officers Training Corps  | none  | N/A                  | 190,285.50                         |                         |
| Marine Corps Junior Reserve Officers Training Corps   | none  | N/A<br>N/A           | 63,652.15                          |                         |
| Navy Junior Reserve Officers Training Corps   | none  | N/A<br>N/A           | 26,911.82                          |                         |
| Total United States Department of Defense   | NONE  | 17/75                | 280,849.47                         | -                       |
|   |   | -                    |                                    | • • • • • • • • • • • • |
| Total Expenditures of Federal Awards  |   | -                    | \$ 30,480,240.35                   | \$ 372,389.58           |