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
	 6/30/2009		6/30/2008	 (Decrease)	Change
Current and other assets Capital assets, net Total assets	\$ 279,255,708 770,132,636 1,049,388,344		\$ 250,666,656 702,449,801 953,116,457	\$ 28,589,052 67,682,835 96,271,887	10%
Other liabilities Long-term liabilities, current Long-term liabilities, non-curren Total liabilities	 43,632,187 36,527,796 157,063,530 237,223,513		50,618,833 30,320,615 94,266,588 175,206,036	 (6,986,646) 6,207,181 62,796,942 62,017,477	35%
Net assets Invested in capital assets, net of related debt Restricted Unrestricted	683,456,022 101,262,108 27,446,701		629,612,938 117,008,881 31,288,602	53,843,084 (15,746,773) (3,841,901)	
Total net assets	\$ 812,164,831		\$ 777,910,421	\$ 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	 6/30/2008		(Decrease)	Change
Revenues:						
Program revenues						
Charges for services	\$	9,328,195	\$ 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	 8,713,538		(8,089,390)	-92.8%
Total revenues	\$	537,682,589	\$ 611,611,878	\$	(73,929,289)	-12.1%
Expenses & Special Items:						
Expenses						
Instruction		300,249,767	\$ 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	 93,919,083		(59,664,673)	-63.5%
Ending net assets	\$	812,164,831	\$ 777,910,421	\$	34,254,410	





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 Increase	% Percentage
	6/30/2009	6/30/2008	(Decrease)	Change
Revenue	\$ 380,012,192	\$ 406,090,223	\$ (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	\$ 462,791,374	\$ 481,673,560	\$ (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	\$ 462,791,374	\$ 481,673,560	\$ (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
	 6/30/2009	 6/30/2008	(Decrease)	Change
Instruction	\$ 255,123,460	\$ 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	 89,446,817		(2,878,200)	-3.2%
Total	\$ 403,192,187	\$ 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 (Decrease)	Percentage 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 (Decrease)	Percentage 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	 6/30/2008	(Decrease)	Change
Revenue	\$ 16,355,423	\$ 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	 54,504,745	(15,764,823)	-29%
Total	\$130,121,987	\$ 84,736,783	\$ 45,385,204	54%
Expenditures	\$ 28,479,858	\$ 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	 38,739,922	57,773,137	149%
Total	\$130,121,987	\$ 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 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:

	 6/30/2009	 6/30/2008	_(Increase Decrease)	Percentage Change
Obligations under capital lease State school bonds	\$ 10,156,505 13,963,483	\$ 144,897 14,913,099	\$	10,011,608 (949,616)	6909% -6%
Race track revenue bonds	1,504,029	1,873,433		(369,404)	-20%
Qualified Academy Zone Bonds Certificates of participation	1,299,696 117,573,632	 1,299,696 55,758,961		- 61,814,671	0% 111%
Total	\$ 144,497,345	\$ 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 Number	General 100	Food Service 410	Other Federal Programs 420	ARRA Economic Stimulus Funds 430	Miscellaneous Special Revenue 490	SBE/COBI Bonds 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 Number	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250	Other Debt Service 290	Capital Outlay Bond Issues (COBI) 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 2710	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs 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 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 Act Bonds</th> <th>Section 1011.14/ 1011.15 F.S. Loans</th> <th>Public Education Capital Outlay (PECO)</th> <th>District Bonds</th> <th>Capital Outlay and Debt Service Funds (CO & DS)</th> <th>Capital Improvement Section 1011.71(2) F.S.</th>		Account	Special Act Bonds	Section 1011.14/ 1011.15 F.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Funds (CO & DS)	Capital Improvement Section 1011.71(2) 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 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: Designated for, reported in: [Specify] 2760 0.00 <		2.55						0.00
Designated for, reported in: [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: 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 Number	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental 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: 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 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 Number	General 100	Service 410	Programs 420	Funds 430	Revenue 490	Bonds 210	Bonds 220	F.S. 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: 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 Central Services	7600	68,826.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7700 7800	6,339,743.00 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 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 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 Fund Balances, June 30, 2009	2891 2700	(41.00) 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 Vehicle	District	Other Debt	Capital Outlay Bond Issues	Special Act	Section 1011.14/ 1011.15	Public Education 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 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 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 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 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) 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 17,865,867.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures 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) Certificates of Participation Issued	892 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 Payments to Refunded Bond Escrow Agent (Function 9299)	3770 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 Adjustment to Fund Balances	2800 2891	0.00	0.00	814,316.00 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 Debt Service Funds (CO & DS)	Capital Improvement Section 1011.71(2) F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Funds	Other Governmental	Total 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 Impact Fees	345X 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 School Board	6500 7100	0.00	0.00	0.00	0.00	0.00		0.00	2,856,419.00 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) 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 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 3600	0.00	0.00	0.00	0.00	0.00		0.00 0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	2,847,197.00 (33,318,483.00)	0.00	13,599.00 (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) (30,471,286.00)	0.00	69,897,572.00	0.00	0.00	(2,137,603.00) (2,133,457.00)	(41,313,942.00) 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) 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 2891 2700	0.00 0.00	0.00 (15,054,552.00) 72,954,855.00 0.00	0.00 0.00 0.00 0.00	0.00 57,773,137.00	0.00 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:		433,644 519,673	
Unamortized Difference Between Old and New Debt: Current Year		,	(86,029
Unamortized Difference Between Old and New Debt: Current Year Less, Prior Year		,	(86,029
Unamortized Difference Between Old and New Debt: Current Year Less, Prior Year Net Increase in Revenue from Difference Between Old and New Debt		,	(86,029
Unamortized Difference Between Old and New Debt: Current Year Less, Prior Year Net Increase in Revenue from Difference Between Old and New Debt Unamortized Premiums: Prior Year Less, Current Year		519,673	
Unamortized Difference Between Old and New Debt: Current Year Less, Prior Year Net Increase in Revenue from Difference Between Old and New Debt Unamortized Premiums: Prior Year		519,673	(86,029
Unamortized Difference Between Old and New Debt: Current Year Less, Prior Year Net Increase in Revenue from Difference Between Old and New Debt Unamortized Premiums: Prior Year Less, Current Year		519,673	355,231.00
Unamortized Difference Between Old and New Debt: Current Year Less, Prior Year Net Increase in Revenue from Difference Between Old and New Debt Unamortized Premiums: Prior Year Less, Current Year Net Reduction in Expenses from Unamortized Premiums 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: Current Year Less, Prior Year Net Increase in Revenue from Difference Between Old and New Debt Unamortized Premiums: Prior Year Less, Current Year Net Reduction in Expenses from Unamortized Premiums The net change in the liability for early retirement benefits is reported in the government-wide statements but not in the governmental funds until due. Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as		519,673	355,231.00 810,666 (64,035
Unamortized Difference Between Old and New Debt: Current Year Less, Prior Year Net Increase in Revenue from Difference Between Old and New Debt Unamortized Premiums: Prior Year Less, Current Year Net Reduction in Expenses from Unamortized Premiums The net change in the liability for early retirement benefits is reported in the government-wide statements but not in the governmental funds until due. Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as interest accrues in the statement of activities. In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for leave used. This is		519,673	355,231.00 810,666

\$ 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
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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
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Istimuted Unpaid Claims         2271         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.												22,661.00
Isimate Liability for Casims Adjustment Expense         2272         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00												0.00
Obligations Under Capital Lasse         2315         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.												0.00
Isimate Liability Or Log-Term Claims         230         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00												0.00 129,493.00
Other Post-employment Benefits Obligation         2360         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td></td>												
Obligations Under Capital Leases       2315       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       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       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       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       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       0.000       0.000       0.000       0.000       0.000       0.000       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       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00				-								
Estimated Liability for Long-Term Claims       2350       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       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></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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	Other 921	Other 922	Enterprise Funds	Totals	Internal Service 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 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 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 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 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 Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00			0.00	(216,748.00) (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: 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 Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS 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 0.00	5,179,492.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable	1130 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: 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 Land Improvements - Nondepreciable	1310 1315	0.00	0.00 0.00	1,207,945.00 13,490.00	1,207,945.00 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 1349	0.00	0.00 0.00	2,335,287.00 (671,936.00)	2,335,287.00 (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 Less Accumulated Depreciation	1381 1388	0.00	0.00 0.00	28,153.00 (7,675.00)	28,153.00 (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 LIABILITIES	2110	0.00	0.00	542 (22.00)	542 (22.00)
Salaries and Wages Payable Payroll Deductions and Withholdings	2110 2170	0.00	0.00 0.00	543,632.00 35,898.00	543,632.00 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 2240	0.00	0.00	0.00	0.00
Due to Fiscal Agent 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 2271	0.00	0.00	0.00	0.00
Estimated Unpaid Claims 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: 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 Bonds Payable	2315 2320	0.00	0.00 0.00	6,006,700.00 96,784.00	6,006,700.00 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 Estimated PECO Advance Payable	2360 2370	0.00	0.00	0.00 0.00	0.00
Estimated PECO Advance Payable 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 Liability for Compensated Absences	2320 2330	0.00	0.00	0.00 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 Capital Projects	2750	0.00			0.00
Capital Projects	2750	0.00	0.00	0.00	0.00
	2750				0.00 0.00 4,169,969.00
Capital Projects Other Purposes	2750	0.00 0.00	0.00 0.00	0.00 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
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For the Fiscal Year Ended June 30, 2009						<b>Revenue and Changes</b>
				Program Revenues		in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		-				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	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
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For the Fiscal Year Ended June 30, 2009						<b>Revenue and Changes</b>
				Program Revenues		in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		-				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	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 Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units 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)	
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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	 Fair Value
Local Governmental Surplus Funds Trust Funds - Investment Pool A(SBA)	46 Day Average ⁽¹⁾	\$ 192,168,230
Local Governmental Surplus Funds Trust Funds - Investment Pool B(SBA) ⁽¹⁾	6.87 Year Average ⁽¹⁾	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 ⁽²⁾	11/16/2009	 839,436
Total Investments - Primary Government		\$ 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 7/1/2008	Additions	Deletions	Balance 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 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 Computers	\$ 945,428 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 Less: Difference between the	167,083	684,839	111,863	963,785
Reacquisition Price and Net 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 Outstanding	Interest Rates (Percent)	Annual 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	 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	 739,219	_		670,000		1	69,219
Total State School Bonds	\$ 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	 7-1-08	Additions	Deductions		6-30-09	 One Year
GOVERNMENTAL ACTIVITIES						
Bonds Payable	\$ 16,786,532		\$ 1,319,019	\$	15,467,513	\$ 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	 2,534,693	2,571,502	 812,370		4,293,825	 616,671
Total Governmental Activities	\$ 124,587,203	\$104,112,000	\$ 32,373,164	\$	196,326,039	\$ 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: General Other Debt Service	\$	20,786,968	\$	728,786		
Local Capital Improvement Tax Other Capital Projects Nonmajor Governmental Funds Internal Service Funds		2,847,197 13,599 17,125,008 541,170		33,318,483 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	\$ 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	 135,039
Total	\$ 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) 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 of Annual OPEB Cost	Net OPEB
Fiscal Year	Cost	Contributed	Contributed	Obligation
2006-07	1,794,183	307,319	17.1%	1,486,864
2007-08 2008-09	1,923,831 2,571,502	876,002 812,370	45.5% 31.6%	2,534,693 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 Amount		Completed To Date			Balance 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 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 6300	5,716,104.00 4,480,019.00	6,216,104.00	6,055,988.00	160,116.00 227,620.00	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	4,480,019.00	3,980,019.00 7,146,517.00	3,752,399.00 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 Refunding Bonds Issued	891 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 Transfers Out	3600	15,288,001.00	22,778,806.00 (728,786.00)	20,786,968.00	(1,991,838.00)	
Transfers Out Total Other Financing Sources (Uses)	9700	(690,414.00) 14,597,587.00	22,050,020.00	(728,786.00) 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 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 Other Capital Outlay	7420 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 3730			0.00	0.00	
Proceeds from the Sale of Capital Assets 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 Federal Through State	3100 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 Instruction and Curriculum Development Services	6200 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 Certificates of Participation Issued	892 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 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 Final Budget -
	Account	Budgeted A			
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES	2100				
Federal Direct Federal Through State	3100 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 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 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 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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00					0.00	0.00
EXPENDITURIS Convert:         South         Convert:         Convert: <thconvert:< th="">         Convert:         <thconvert:< th=""></thconvert:<></thconvert:<>	Total Local Sources	3400	0.00	0.00	0.00	0.00
Curvet: InstructionSooImage: SourcetImage: SourcetImage: 	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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         0,00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00						
Administrative Technology Services         9100         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.0						
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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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)		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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         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	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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00<	Payments to Refunded Bond Escrow Agent (Function 9299)				0.00	0.00
Total Other Financing Sources (Uses)         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	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 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 Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Project 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 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: 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 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 Number	Bonds 210	Bonds 220	1011.14/15 F.S. 230	Bonds 240	Bonds 250	Servicve 290	Debt Service Funds
REVENUES								
Federal Direct	3100 3200	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local 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 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 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: 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 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) 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 Fund Balances, July 1, 2008 Adjustment to Fund Balances	2800 2891		20,218.00 596,388.00 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	21,796.00 966,239.00 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

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 jonseries11000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000 <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
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Image11000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000<		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         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         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         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00         7.00 <th7.00< th="">         7.00         7.00</th7.00<>												0.00
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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 ComNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNoNo<	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
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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
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Indexing         350         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00        <												0.00
Involvem         700         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	0.00	0.00
Description         700         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	0.00	0.00
Importance         900         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	Food Services				0.00							0.00
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Inducator of Pair International Solution (Solution (Solutitity)))))))))))))))))))))))))))))))))												0.00
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	Debt Service: (Function 9200) Poticement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Pacifies Acquisitos and Construction         720         11.89.93.03         0.000         0.000         14.85.42.00         0.000         332.96.00         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         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         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         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         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         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)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (0.0)         (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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 </td <td></td> <td>0.00</td>												0.00
Premium on Retunding Bonds         379         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00											0.00	0.00
Discourt on Refunding 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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00												0.00
Premium on Certificates of Participation         373         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td></td> <td>0.00</td>												0.00
Discount on Certificates of Participation         893         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td></td> <td>0.00</td>												0.00
Loans Incurred         3720         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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>0.00</td>												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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	Payments to Refunded Bond Escrow Agent (Function 9299)											0.00
Total Other Financing Sources (Uses)         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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		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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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
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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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.	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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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	Net Change in Fund Balances	+										
Adjustment to Fund Balances         2891         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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 Number	Budgeted Amo Original	Final	Actual Amounts	Final Budget - 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 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: 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 5,086,989.00	10,820,350.00 5,086,989.00	13,301,760.00 3,012,805.00	(2,481,410.00) 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 Fiscal Services	7410	75,773.00	75,773.00	93,757.00	(17,984.00) 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 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 891				0.00	
Discount on Sale of Bonds 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 Payments to Refunded Bond Escrow Agent (Function 9299)	3770 760				0.00 0.00	
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3770 760 3600	0.00	0.00	4,146.00	0.00 0.00 0.00	
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3770 760 3600	0.00	0.00	4,146.00	0.00 0.00 0.00 0.00	
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out <b>Total Other Financing Sources (Uses)</b>	3770 760 3600	0.00	0.00	4,146.00	0.00 0.00 0.00 0.00	
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out <b>Total Other Financing Sources (Uses)</b>	3770 760 3600	0.00	0.00	4,146.00	0.00 0.00 0.00 0.00 4,146.00 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 760 3600				0.00 0.00 0.00 0.00 4,146.00 0.00 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 760 3600 9700	357,856.00	332,856.00	123,738.00	0.00 0.00 0.00 0.00 4,146.00 0.00 0.00 (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 760 3600				0.00 0.00 0.00 0.00 4,146.00 0.00 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 Number	Budgeted Amo Original	Final	Actual Amounts	Final Budget - 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	736.00 736.00	37,759.00 37,759.00	37,023.00 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 Instruction Related Technology	6400 6500	 			0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800 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: 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 3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760	 			0.00
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	3770 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 (read) Dressand (a)and (b)and (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 Number	Budgeted A Original	mounts	Actual Amounts	Variance with Final Budget - 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)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (1.155.910.00)         (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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00						0.00
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         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         10.000.000         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         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         11230011000         112300110000			92 840 720 00	94 721 430 00	94 721 430 00	
Charge for Service. Tend Service         3435         1.1000.000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         1.000.1000         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)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (3,575,500,000)         (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: 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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	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         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         000         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.						0.00
Maintenance of Plant         \$100         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0						
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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         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>/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 Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES 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 8100				0.00
Maintenance of Plant 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 Refunding Bonds Issued	891				0.00
Premium on Refunding Bonds	3715 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 Loans Incurred					0.00
1	893 3720 3730				
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries	893 3720				0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract	893           3720           3730           3740           3760				0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances	893           3720           3730           3740           3760           3770				0.00 0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	893           3720           3730           3740           3760           3770           760				0.00 0.00 0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	893           3720           3730           3740           3760           3770           760           3600				0.00 0.00 0.00 0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	893           3720           3730           3740           3760           3770           760				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out <b>Total Other Financing Sources (Uses)</b>	893           3720           3730           3740           3760           3770           760           3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
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	893           3720           3730           3740           3760           3770           760           3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
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 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out <b>Total Other Financing Sources (Uses)</b>	893           3720           3730           3740           3760           3770           760           3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
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 0.00 0.00 0.00 0.0
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	893           3720           3730           3740           3760           3770           760           3600           9700	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
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 0.00 0.00 0.00 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 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 Computer Software	1379 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 Sales Tax Payable	2130 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 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 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: Liabilities Payable from Restricted Assets:	2220								0.00
Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences	2315 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: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2315 2330 2350	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 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 Post-employment Benefits Obligation	2315 2330	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 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 Post-employment Benefits Obligation Total Noncurrent Liabilities	2315 2330 2350	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 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 Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities	2315 2330 2350	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 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 Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities NET ASSETS	2315 2330 2350 2360	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 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
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 2330 2350	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 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 Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities NET ASSETS	2315 2330 2350 2360 2360 2370	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 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 2330 2350 2360 2770 2780	0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 Number	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	Self Insurance 915	Other 921	Other 922	Total Nonmajor 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 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	Self Insurance 915	Other 921	Other 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 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 Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal 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 Interest Receivable	1130 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 Accumulated Depreciation	1340 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: 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 Estimated Unpaid Claims	2410 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: 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 Total Nat Assats	2790	8,691,967.00 8,691,967.00	2,800,602.00 2,800,602.00	1,137,354.00 1,137,354.00	277,628.00 277,628.00	1,884,480.00 1,884,480.00	0.00	0.00	14,792,031.00 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 Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal 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 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal 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) (193,224.00)	(29,027.00) (50,080.00)	(180,439.00) 0.00	(44,484.00) (89,345.00)	(18,837.00) (49,827.00)	0.00	0.00 0.00	(716,568.00) (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 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 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 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 Number	Island Village Montessori North, Inc.	Island Village Montessori Charter, Inc.	Island Village Middle School, Inc.	The Student Leadership Academy of Venice	Imagine School of North Port, Inc.	Sarasota Suncoast Academy, Inc.	Saraosta Military Academy	Sarasota School of Arts & Sciences	Suncoast School for Innovative Studies, Inc.	Total Nonmajor Component Units
ASSETS 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 Taxas Pacaiyabla, pat	1160 1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, net 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 Due from Other Agencies	1210 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 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: 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: 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 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 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 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 6.122.876.00	(30,360.00) 4,421.624.00	0.00	(207,031.00) 13.801.692.00
Buildings and Fixed Equipment Less Accumulated Depreciation	1330	4,950.00 (1,052.00)	3,157,126.00 (479,701.00)	(445.00)	93,616.00 (28,288.00)	0.00	0.00	(710,920.00)	4,421,624.00 (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 Motor Vehicles	1349	(6,932.00)	(55,788.00) 12,972.00	(64,236.00)	(135,504.00)	0.00	0.00	(89,886.00)	(291,005.00) 23,156.00	(28,585.00)	(671,936.00) 105,290.00
Motor Vehicles Less Accumulated Depreciation	1350 1359	0.00	12,972.00 (1,971.00)	0.00	0.00	0.00	0.00	69,162.00 (8,171.00)	23,156.00 (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 Less Accumulated Depreciation	1381 1388	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,153.00 (7,675.00)	0.00	28,153.00 (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 Total assets		29,585.00 93,260.00	3,199,407.00 3,409,322.00	152,328.00 162,873.00	386,893.00 675,645.00	40,683.00 595,633.00	0.00 206,437.00	7,301,684.00 8,724,281.00	4,375,974.00 5,436,166.00		15,690,150.00 19,803,724.00
LIABILITIES AND NET ASSETS LIABILITIES											
Salaries and Wages Payable Payroll Daductions and Withholdings	2110 2170	4,549.00 2,151.00	0.00	0.00	144,718.00 0.00	0.00	122,544.00 0.00	88,112.00 0.00	134,494.00 33,747.00	49,215.00	543,632.00 35,898.00
Payroll Deductions and Withholdings 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 Construction Contracts Retainage Payable	2140 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 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 Accrued Interest Payable Deposits Payable	2210 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 Accrued Interest Payable Deposits Payable Due to Other Agencies	2210 2220 2230	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Due to Fiscal Agent Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00 0.00	0.00
Due to Fiscal Agent Accrued Interest Byable Deposits Payable Due to Other Agencies Sales Tax Phyable Deferred Revenue Estimated Unpuid Chains	2210 2220 2230 2260 2410 2271	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	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
Due to Fiscal Agent Accrued Interest Payable Deposits Payable Due to Other Agencies Sales Tax Payable Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims	2210 2220 2230 2260 2410 2271 2272	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 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Due to Fiscal Agent Accrued Interest Payable Deposits Payable Due to Other Agencies Sales Tax Payable Deferred Revenue Estimated Lubility for Claims Adjustment Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate Noncurrent Liabilities:	2210 2220 2230 2260 2410 2271	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Due to Fiscal Agent Accrued Interest Bryable Depositis Payable Due to Other Agencies Sales Tax Payable Deferred Revenue Estimated Labality for Claims Adjustment Estimated Labality for Athrage Rebate	2210 2220 2230 2260 2410 2271 2272 2280 2250	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Fiscal Agent Accrued Interest Byable Deposits Payable Due to Other Agencies Sales Tax Payable Deferred Revenue Estimated Lability for Arbitrage Rebate Noncurrent Liabilities: Portion Due Wihn One Year: Section 101.1.3 Notes Payable Notes Payable	2210 2220 2230 2260 2410 2271 2272 2280 2250 2310	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Fiscal Agent Accrued Interest Bryable Deposits Payable Due to Other Agencies Sales Tax Payable Deferred Revenue Estimated Liability for Arbinger Rebate Stimated Liability for Arbinger Rebate Noncurrent Liabilities: Portion Due Within One Year: Section 101.13 Notes Payable Notes Payable Notes Payable	2210 2220 2230 2260 2410 2271 2272 2280 2250 2310 2315	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 0.00 000 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Fiscal Agent Accrued Interest Byable Deposits Payable Due to Other Agencies Sales Tax Payable Deferred Revenue Estimated Lability for Arbitrage Rebate Noncurrent Liabilities: Portion Due Wihn One Year: Section 101.1.3 Notes Payable Notes Payable	2210 2220 2230 2260 2410 2271 2272 2280 2250 2310	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 2220 2230 2240 22410 2271 2272 2280 2250 2310 2315 2320 2330 2330 2330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 0.00 0.00 0.00 0.00 0.00 0.00	000 0.00 0.00 0.00 0.00 0.00 0.00 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 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 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 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 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 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 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 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 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 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.000000	000 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 0.0
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 2220 2220 2240 22410 2271 2272 2280 2250 2250 2310 2315 2320 2310 2315 2320 2340 2350	0 000 0 000 000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	000 000 000 000 000 000 000 000 000 00	0 000 0 000	000 000 000 000 000 000 000 000 000 00	0 00 0 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 2220 2220 22410 2271 2272 2280 2250 2250 2250 22310 2310 2310 2310 2320 2330 2340 2330 2340 2360	0000 0000 0000 0000 0000 0000 0000 0000 0000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 70,144,00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	000 000 000 000 000 000 000 000 78.69100 000 000 000 000 000 000 000 000 000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Fiscal Agent Accrued Interest Bryable Deposits Payable Due to Other Agencies Sales Tax Payable Deferred Revenue Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate Noncernet Liability for Arbitrage Rebate Noncernet Liability for Arbitrage Rebate Nonces Payable Notes Payable Notes Payable Notes Payable Rods Payable Rods Payable Rods Payable Statuated Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Liability for Arbitrage Rebate	2210 2220 2220 2240 22410 2271 2272 2280 2250 2250 2310 2315 2320 2310 2315 2320 2340 2350	0 000 0 000 000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	000 000 000 000 000 000 000 000 000 00	0 00 0 00	000 000 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 0.0	0 000 0 000 000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 2220 2230 2240 2410 2271 2272 2280 2271 2272 2280 2310 2315 2320 2330 2330 2330 2330 2330 2330 233	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000	000 000 000 000 000 000 000 000 000 00	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0 00 0 00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0 00 000 000 000 000 000 000 000 000 00	0 000 0 000 0 000 0 000 0 000 0 000 0 000 6,006,000 0 26,640,00 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 0,000 0 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 0.000 0.000	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 2220 2230 2230 22410 2272 2280 2310 2315 2320 2310 2340 2350 2340 2350 2360 2370 2370 2380 2370 2370 2370 2370 2370 2370 2370 237	0000 0000 0000 0000 0000 0000 0000 0000 0000	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	000 000 000 000 000 000 000 000 000 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 2220 2230 2230 2240 2271 2272 2272 2272 2280 2310 2330 2330 2330 2350 2340 2350 2360 2370 2280 2370 2280 2310 2320 2320 2320 2320 2320 2320 232	0000 0000 0000 0000 0000 0000 0000 0000 0000	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 00 0 00	000 000 000 0.00 0.00 0.00 0.00 0.00 0	000 000 000 000 000 000 000 000 000 00	0 000 0 000000	000 000 000 000 000 000 000 000 000 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Due to Fiscal Agent Accrued Interse Payable Deposits Payable Dene to Other Agencies Sales Tax Payable Estimated Labality for Athurage Rebate Estimated Labality for Athurage Rebate Noncurrent Liabilities: Portion Due Winht One Year: Section 1011.13 Notes Payable Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Certificates O Participation Digution Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Estimated Liability for Arbitrage Rebate Portion Due After One Year: Notes Payable Estimated PECO Advance Payable Estimated Conter	2210 2220 2230 2230 2271 2271 2272 2280 2310 2310 2310 2330 2340 2350 2350 2350 2350 2350 2350 2350 235	0000 0000 0000 0000 0000 0000 0000 0000 0000	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	000 000 000 000 000 000 000 000 000 00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	000 000 000 000 000 000 000 000 000 00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Due to Fiscal Agent Accrued Interest Payable Deposits Payable Deposits Payable Deto Other Agencies Sales Tax Payable Deferred Revenue Estimated Linbility for Claims Adjustment Section 1011.13 Notes Payable Obligations Under Capital Leases Bonds Payable Obligations Under Capital Leases Estimated Linbility for Long-Term Claims Certificates of Participation Payable Estimated Linbility for Long-Term Claims Other Post-Endoyment Benefits Obligation Estimated Examples Payable Estimated Linbility for Long-Term Claims Other Post-Endoyment Benefits Obligation Estimated PicO Advance Payable Estimated Linbility for Long-Term Claims Other Post-Endoyment Benefits Obligation Estimated Endolity Payable Obligations Under Capital Leases Bonds Payable Obligations Under Capital Leases Bonds Payable Obligations Under Capital Leases Bonds Payable Cobligations Under Capital Leases Bonds Payable Obligations Under Capital Leases Bonds Payable Obligations Order Capital Leases Bonds Payable Obligations Order Capital Leases Bonds Payable Cobligations Order Capital Leases Cobligations Compatible Cobligations Order Capital Leases Cobligations Compatible Cobligations Compatible Cobligations Compatible Cobligations Compatible Cobl	2210 2220 2230 2240 2211 2271 2272 2280 2280 2310 2330 2340 2340 2340 2340 2340 2340 234	0000 0000 0000 0000 0000 0000 0000 0000 0000	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000000	000 000 000 000 000 000 000 000 000 00	000 000 000 0.00 0.00 0.00 0.00 0.00 0	0 00 0 00 0 000 0 0000 0 000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	000 000 000 000 000 000 000 000 000 00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000 0 0000 0 0000	000 000 000 000 000 000 000 000 000 00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Due to Fiscal Agent Accrued Interest Bryable Deposits Payable Deposits Payable Deste Other Agencies Sales Tax Payable Deferred Revenue Estimated Lability for Claims Adjustment Estimated Lability for Claims Adjustment Estimated Lability for Arbitrage Rebate Noncurrent Liability for Arbitrage Rebate Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Estimated Edublity for Long-Term Claims Other Post-employment Berefits Obligation Estimated PECO Advance Payable Estimated PECO Advance Payable Dother Post-employment Berefits Obligation Estimated Lability for Arbitrage Rebate Portion Due After One Year: Notes Payable Distributed PECO Advance Payable Estimated PECO Advance Payable Liability for Arbitrage Rebate Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Cobligations Under Capital Leases Bonds Payable Cobligations Under Capital Leases Bonds Payable Cobligations Under Capital Leases Cobligations Cobligations Cobligations Cobligations Cobligations Cobligations	2210 2220 2230 2230 2271 2271 2272 2280 2310 2310 2310 2330 2340 2350 2350 2350 2350 2350 2350 2350 235	0000 0000 0000 0000 0000 0000 0000 0000 0000	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	000 000 000 000 000 000 000 000 000 00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	000 000 000 000 000 000 000 000 000 00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Due to Fiscal Agent           Accrued Interest Bryable           Deposits Payable           Deute to Other Agencies           Sales Tax Payable           Destimated Lability for Claims Adjustment           Estimated Lability for Claims Adjustment           Estimated Lability for Christinge Rebate           Noncerrent Labilities:           Portion Due Winho One Year:           Section 101.13 Notes Payable           Obligations Under Capital Lasses           Bonds Payable           Certificates of Participation Payable           Estimated Lability for Long-Term Claims           Other Post-Rouly One Your:           Notes Payable           Liability for Compensated Absences           Certificates of Participation Payable           Estimated Lability for Long-Term Claims           Other Post-Roulyonent Benefits Obligation           Estimated Lability for Congensated Absences           Constructions Under Capital Leases           Bonds Payable           Liability of Compensated Absences           Certificates of Participation Payable           Liability of Compensated Absences           Certificates of Participation Payable           Liability for Compensated Absences           Certificates of Participation Payable           Liab	2210 2220 2230 2240 2271 2271 2272 2280 2250 2310 2315 2320 2330 2340 2330 2340 2350 2350 2350 2350 2350 2350 2350 235	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 000000 0 0000 0 0000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 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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. For the Fiscal Year Ended June 30, 2009		_		Program Revenues		Net (Expense) 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
I OI th	c r iscai	1 car	Linucu	June	50,	

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
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For the Fiscal Year Ended June 30, 2009				<b>Revenue and Changes</b>		
			Program Revenues			in Net Assets
	Account		Charges for	Operating Grants and	Capital 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) Revenue and Changes
	Account		Charges for	Program Revenues Operating Grants and	Capital Grants and	in Net Assets 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. For the Fiscal Year Ended June 30, 2009			Γ			Net (Expense) Revenue and Changes
	Account		Program Revenues Charges for	Operating Grants and	Capital Grants and	in Net Assets 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) Revenue and Changes
	Account		Program Revenues Charges for	Operating Grants and	Capital Grants and	in Net Assets 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. For the Fiscal Year Ended June 30, 2009						Net (Expense)
						Revenue and Changes
			Program Revenues			in Net Assets
				Operating Grants and	Capital Grants and	C
FUNCTIONS	Account Number	Expenses	Charges for Services	Contributions	Contributions	Component Unit 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. 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 For the Fiscal Year Ended June 30, 2009						Net (Expense) Revenue and Changes	
			Program Revenues			in Net Assets	
	Account		Charges for	Operating Grants and	Capital Grants and	Total 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) Miscellaneous Federal Direct	3191 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 Instructional Materials	3334	594,819.00
District Discretionary Lottery Funds	3336 3344	3,948,013.00
Pupil Transportation	3354	1,036,236.00 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 Interest on Investments	3425	242,251.00
	3431 3432	1,672,293.00
Gain on Sale of Investments 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 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 Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	Totals
EXPENDITURES						<u> </u>	-	<u>^</u>	
Current: 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: 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

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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

р6

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 Stabilization Funds	Targeted ARRA Stimulus Funds	Other ARRA 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	
DOE Page 10	

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
_		

DOE Page 11 Fund 433

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 9300	0.00
Other Capital Outlay 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 Bonds	Section 1011.14/1011.15 F.S. Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	
	Number	(210)	(220)	(230)	(240)	(250)	(290)	Totals
REVENUES 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 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 Number	Capital Outlay Bond Issues (COBI) ( <b>310</b> )	Special Act Bonds (Racetrack) ( <b>320</b> )	F.S. Loans ( <b>330</b> )	Public Education Capital Outlay (PECO) ( <b>340</b> )	District Bonds ( <b>350</b> )	Capital Outlay and Deb Service Funds ( <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: 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 Excess (Deficiency) of Revenues Over Expenditures		1,189,803.00 (1,186,118.00)	0.00	0.00	1,465,442.00 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 Number	Capital Outlay Bond Issues (COBI) ( <b>310</b> )	Special Act Bonds (Racetrack) ( <b>320</b> )	F.S. Loans ( <b>330</b> )	Public Education Capital Outlay (PECO) ( <b>340</b> )	District Bonds ( <b>350</b> )	Capital Outlay and Debt Service Funds ( <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 Number	Capital Improvement Section 1011.71(2) F.S. ( <b>370</b> )	Voted Capital Improvement ( <b>380</b> )	Other Capital Projects ( <b>390</b> )	ARRA Economic Stimulus Capital Projects ( <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 Adjustments to Fund Balance	2800 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 To Special Revenue Funds	930								
1	940								
Interfund 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 From Permanent Funds	3650 3660								0.00
z z	From Permanent Funds 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 Activities	Business-type 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

p25 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2009

Exhibit K-14 DOE Page 25

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

### p26 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

### 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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Exhibit K-14

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

Exhibit K-17 DOE Page 29

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

	Catalog of Federal Domestic Assistance	Pass-Through Grantor	Amount of	Amount Provided to
Federal Grantor/Pass-Through Grantor/Program Title	Number	Number	Expenditures	Subrecipients
United States Department of Agriculture				
Indirect: 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 Total Child Nutrition Cluster	10.559	324	1,395.00 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: 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: 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: 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: 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 Total Indirect	84.365	102	<u>670,067.49</u> 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 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: Army Junior Reserve Officers Training Corps	none	N/A	190,285.50	
Marine Corps Junior Reserve Officers Training Corps	none	N/A N/A	63,652.15	
Navy Junior Reserve Officers Training Corps	none	N/A 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