DISTRICT SCHOOL BOARD OF SARASOTA COUNTY MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Fiscal Year Ended June 30, 2014	
Seperate Attachment	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF NET POSITION June 30, 2014

Primary Government Component Units										
ASSETS	Account	Governmental Activities	Business-type Activities	Total	Major Component Unit	Major Component Unit	Total Nonmajor Component Units			
Current Assets	Number	Activities	Activities		Name	Name				
Cash and Cash Equivalents Investments	1110 1160	126,063,565.00 72,066,006.00		126,063,565.00 72,066,006.00	0.00 0.00	0.00 0.00	6,161,544.00 0.00			
Taxes Receivable, Net Accounts Receivable, Net	1120 1130	1,146,755.00		0.00 1,146,755.00	0.00	0.00	0.00 723,325.00			
Interest Receivable on Investments	1170	1,146,755.00 89,952.00		89,952.00	0.00	0.00	0.00			
Due from Reinsurer Deposits Receivable	1180 1210	75,000.00		0.00 75,000.00	0.00 0.00	0.00 0.00	0.00 127,766.00			
Due From Other Agencies Internal Balances	1220	2,036,280.00		2,036,280.00 0.00	0.00	0.00	115,643.00 532,206.00			
Inventory	1150	1,463,028.00		1,463,028.00	0.00	0.00	0.00			
Prepaid Items Total Current Assets	1230	2,656,534.00 205,597,120.00	0.00	2,656,534.00 205,597,120.00	0.00	0.00 0.00	362,446.00 8,022,930.00			
Noncurrent Assets Cash with Fiscal/Service Agents	1114	10,854,447.00	2.00	10,854,447.00	0.00	0.00	0.00			
Other Post-Employment Benefits Asset	1410	10,024,447.00		0.00	0.00	0.00	0.00			
Section 1011.13, F.S. Loan Proceeds Prepaid Insurance Costs	1420 1430			0.00 0.00	0.00 0.00	0.00	101,200.00 0.00			
Investments Total Noncurrent Assets	1460	10,854,447.00	0.00	0.00 10,854,447.00	0.00	0.00	386,520.00 487,720.00			
Capital Assets:	4.00		0.00							
Land Land Improvements - Nondepreciable	1310 1315	31,546,729.00 75,508,871.00		31,546,729.00 75,508,871.00	0.00 0.00	0.00 0.00	2,561,446.00 0.00			
Construction in Progress Improvements Other Than Buildings	1360 1320	24,356,020.00 61,289,213.00		24,356,020.00 61,289,213.00	0.00	0.00 0.00	1,109,329.00 1,291,372.00			
Less Accumulated Depreciation	1329	(30,077,241.00)		(30,077,241.00)	0.00	0.00	(321,606.00)			
Buildings and Fixed Equipment Less Accumulated Depreciation	1330 1339	961,992,420.00 (232,130,810.00)		961,992,420.00 (232,130,810.00)	0.00	0.00	25,459,094.00 (3,704,612.00)			
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	56,641,248.00 (44,198,339.00)		56,641,248.00 (44,198,339.00)	0.00	0.00	5,625,047.00 (3,548,968.00)			
Motor Vehicles	1350	33,269,983.00		33,269,983.00	0.00	0.00	1,145,461.00			
Less Accumulated Depreciation Property Under Capital Lease	1359 1370	(20,931,858.00) 32,203,325.00		(20,931,858.00) 32,203,325.00	0.00	0.00	(535,912.00) 96,300.00			
Less Accumulated Depreciation Audiovisual Materials	1379 1381	(11,556,429.00) 12,550.00		(11,556,429.00) 12,550.00	0.00	0.00	(55,479.00) 61,443.00			
Less Accumulated Depreciation	1388	(7,116.00)		(7,116.00)	0.00	0.00	(30,868.00)			
Computer Software Less Accumulated Amortization	1382 1389	8,934,681.00 (2,624,769.00)		8,934,681.00 (2,624,769.00)	0.00	0.00	164,297.00 (149,179.00)			
Other Capital Assets, Net of Depreciation Total Capital Assets	_+==	812,816,858.00 944,228,478.00	0.00 0.00	812,816,858.00 944,228,478.00	0.00	0.00	25,496,390.00 29,167,165.00			
Total Assets	\Rightarrow	944,228,478.00 1,160,680,045.00	0.00	944,228,478.00 1,160,680,045.00	0.00	0.00	29,167,165.00 37,677,815.00			
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00			
Net Carrying Amount of Debt Refunding Total Deferred Outflows of Resources	1920	250,498.00 250,498.00	0.00	250,498.00 250,498.00	0.00	0.00	0.00			
LIABILITIES	 	250,770.00	0.00	250,+76.00	0.00	0.00	0.00			
Current Liabilities: Accrued Salaries and Benefits	2110	362,669.00		362,669.00	0.00	0.00	1,708,593.00			
Payroll Deductions and Withholdings Accounts Payable	2170 2120	1,229,142.00 4,755,648.00		1,229,142.00 4,755,648.00	0.00	0.00	43,724.00 2,134,275.00			
Cash Overdraft	2125	,،،،،،،،،،،،،،،،،،،،،،،،،،،،،،،،،،،،		0.00	0.00	0.00	0.00			
Judgments Payable Construction Contracts Payable	2130 2140	3,281,162.00	_	0.00 3,281,162.00	0.00 0.00	0.00 0.00	0.00 0.00			
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	2,957,965.00		2,957,965.00 0.00	0.00	0.00 0.00	0.00 0.00			
Matured Debt Payable	2180	13,850,000.00		13,850,000.00	0.00	0.00	0.00			
Matured Interest Payable Due to Fiscal Agent	2190 2240	4,091,674.00		4,091,674.00 0.00	0.00	0.00	0.00			
Accrued Interest Payable Deposits Payable	2210 2220	218,756.00 17,450.00		218,756.00 17,450.00	0.00	0.00	0.00			
Due to Other Agencies	2230	17,450.00 4,412,393.00		4,412,393.00	0.00	0.00	7,920.00			
Current Notes Payable Advanced Revenues	2250 2410	796,479.00		0.00 796,479.00	0.00	0.00	0.00			
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	3,148,412.00		3,148,412.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
Estimated Liability for Arbitrage Rebate	2280	20.121.==		0.00	0.00	0.00	0.00 0.00 3.894.512.00			
Total Current Liabilities Long-Term Liabilities	+	39,121,750.00	0.00	39,121,750.00	0.00	0.00	3,894,512.00			
Portion Due Within One Year: Notes Payable	2310	·		0.00	0.00	0.00	590,330.00			
Notes Fayable Obligations Under Capital Leases Bonds Payable	2315 2320	6,830,237.00 1,264,000.00		6,830,237.00 1,264,000.00	0.00	0.00 0.00 0.00	15,230.00 145,000.00			
Liability for Compensated Absences	2330	10,446,990.00		10,446,990.00	0.00	0.00	30,503.00			
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	14,400,000.00		14,400,000.00 0.00	0.00	0.00 0.00	0.00			
Other Post-Employment Benefits Liability Early Retirement Incentive Payable	2350 2360 2370	484,299.00		0.00 0.00 484,299.00	0.00	0.00	0.00 0.00 0.00			
Other Long-Term Liabilities	2380	484,299.00		0.00	0.00	0.00	409,551.00			
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	<u> </u>		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
Due Within One Year Portion Due After One Year:		33,425,526.00	0.00	33,425,526.00	0.00	0.00	1,190,614.00			
Notes Payable	2310			0.00	0.00	0.00	4,861,016.00			
Obligations Under Capital Leases Bonds Payable	2315 2320	14,657,804.00 10,505,884.00		14,657,804.00 10,505,884.00	0.00	0.00 0.00	18,232.00 15,833,394.00			
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	24,569,066.00 149,959,419.00		24,569,066.00 149,959,419.00	0.00	0.00	0.00			
Estimated Liability for Long-Term Claims	2350	5,766,085.00		5,766,085.00	0.00	0.00	0.00			
Other Post-Employment Benefits Liability Early Retirement Incentive Payable	2360 2370	10,454,190.00 98,767.00		10,454,190.00 98,767.00	0.00 0.00	0.00 0.00	0.00 0.00			
Other Long-Term Liabilities Derivative Instrument	2380 2390			0.00 0.00	0.00	0.00	38,189.00 0.00			
Estimated Liability for Arbitrage Rebate	2390	216211		0.00	0.00	0.00	0.00			
Due in More than One Year Total Long-Term Liabilities	\pm	216,011,215.00 249,436,741.00	0.00 0.00	216,011,215.00 249,436,741.00	0.00 0.00	0.00	20,750,831.00 21,941,445.00			
Total Liabilities DEFERRED INFLOWS OF RESOURCES	##	288,558,491.00	0.00	288,558,491.00	0.00	0.00	25,835,957.00			
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00			
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue	2620 2630	<u> </u>	<u> </u>	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
Total Deferred Inflows of Resources NET POSITION	7	0.00	0.00	0.00	0.00	0.00	0.00			
Net Investment in Capital Assets	2770	754,873,856.00		754,873,856.00	0.00	0.00	7,355,916.00			
Restricted For: Categorical Carryover Programs	2780	2,544,146.00		2,544,146.00	0.00	0.00	0.00			
Food Service Debt Service	2780 2780 2780	5,130,965.00 10,874,101.00		5,130,965.00 10,874,101.00	0.00	0.00 0.00 0.00	0.00 0.00 1,343,058.00			
Capital Projects	2780	76,176,273.00		76,176,273.00	0.00	0.00	195,370.00			
Other Purposes Unrestricted	2780 2790	71,711.00 22,701,000.00		71,711.00 22,701,000.00	0.00 0.00	0.00 0.00	74,389.00 2,957,552.22			
Total Net Position		872,372,052.00	0.00	872,372,052.00	0.00	0.00	11,926,285.22			
The accompanying notes to financial statements are an integral part	t of this stateme	nt.								

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2014

		_							
			_]	Program Revenues			and Changes i	n Net Position	
				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	299,703,201.00	3,570,476.00			(296,132,725.00)		(296,132,725.00)	
Student Personnel Services	6100	24,326,894.00				(24,326,894.00)		(24,326,894.00)	
Instructional Media Services	6200	3,196,433.00				(3,196,433.00)		(3,196,433.00)	
Instruction and Curriculum Development Services	6300	3,359,671.00				(3,359,671.00)		(3,359,671.00)	
Instructional Staff Training Services	6400	5,031,783.00				(5,031,783.00)		(5,031,783.00)	
Instructional-Related Technology	6500	3,475,721.00				(3,475,721.00)		(3,475,721.00)	
Board	7100	1,283,234.00				(1,283,234.00)		(1,283,234.00)	
General Administration	7200	2,751,981.00				(2,751,981.00)		(2,751,981.00)	
School Administration	7300	17,338,048.00				(17,338,048.00)		(17,338,048.00)	
Facilities Acquisition and Construction	7400	16,970,765.00			2,655,893.00	(14,314,872.00)		(14,314,872.00)	
Fiscal Services	7500	1,998,046.00				(1,998,046.00)		(1,998,046.00)	
Food Services	7600	17,193,318.00	5,190,096.00	12,602,559.00		599,337.00		599,337.00	
Central Services	7700	6,523,876.00	596,210.00			(5,927,666.00)		(5,927,666.00)	
Student Transportation Services	7800	19,415,299.00				(19,415,299.00)		(19,415,299.00)	
Operation of Plant	7900	34,507,859.00				(34,507,859.00)		(34,507,859.00)	
Maintenance of Plant	8100	14,784,318.00				(14,784,318.00)		(14,784,318.00)	
Administrative Technology Services	8200	3,719,238.00				(3,719,238.00)		(3,719,238.00)	
Community Services	9100	3,555,076.00				(3,555,076.00)		(3,555,076.00)	
Interest on Long-Term Debt	9200	9,264,294.00			3,643,586.00	(5,620,708.00)		(5,620,708.00)	
Unallocated Depreciation/Amortization Expense*						0.00		0.00	
Total Governmental Activities		488,399,055.00	9,356,782.00	12,602,559.00	6,299,479.00	(460,140,235.00)		(460,140,235.00)	
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		488,399,055.00	9,356,782.00	12,602,559.00	6,299,479.00	(460,140,235.00)	0.00	(460,140,235.00)	
Component Units:									
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		45,576,063.00	613,842.00	1,490,345.00	1,563,177.00				(41,908,699.00)
Total Component Units		45,576,063.00	613,842.00	1,490,345.00	1,563,177.00				(41,908,699.00)

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 Position Net Position, July 1, 2013

Net Position, June 30, 2014

7,431,356.00	272,808,869.00		272,808,869.00
0.00	0.00		
0.00	63,261,086.00		63,261,086.00
0.00	15,791,473.00		15,791,473.00
34,759,541.00	105,250,969.00		105,250,969.00
43,911.00	1,039,599.00		1,039,599.00
389,614.00	3,755,476.00		3,755,476.00
14,005.00	0.00		
0.00	0.00		
0.00	0.00		
42,638,427.00	461,907,472.00	0.00	461,907,472.00
729,728.00	1,767,237.00	0.00	1,767,237.00
11,196,555.00	870,604,815.00		870,604,815.00
11.926.283.00	872.372.052.00	0.00	872.372.052.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2014

			Food	Other	Federal Economic Stimulus	Miscellaneous	SBE/COBI	Special Act	Section 1011.14/ 1011.15, F.S.,	Motor Vehicle		Other Debt	ARRA Economic Stimulus Debt	Capital Outlay	Special	Section 1011.14/ 1011.15, F.S.,	Public Education
	Account	General	Food Services	Federal Programs	Programs	Special Revenue	SBE/COBI Bonds	Act Bonds	1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	Stimulus Debt Service	Bond Issues (COBI)	Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)
	Number	100	410	420	430	490	210	220	230	240	250	290	299	310	320	330	340
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS		1				I	1		1	1							
Cash and Cash Equivalents	1110	36,019,315.00	0.00	0.00	0.00	0.00	0.00					16,878,932.00	1,062,742.00	0.00	0.00	0.00	
Investments	1160	20,264,392.00	0.00			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 1130	0.00 518,585.00	0.00	0.00		0.00	0.00			0.00		0.00	0.00	0.00	0.00	0.00	
Accounts Receivable, Net Interest Receivable on Investments	1130		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	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	0.00	0.00	0.00	
Due From Other Funds:	.141	0.00	0.00		1.014.00				0.00	- 000	0.00	16 224 00	0.00	0.00	0.00		- 000
Budgetary Funds Internal Funds	1141 1142	0.00 628,170.00	0.00	0.00		0.00				0.00		16,234.00 0.00	0.00	0.00	0.00	0.00	
Due From Other Agencies	1220	757,115.00	0.00			0.00						0.00	0.00		0.00	0.00	
Inventory	1150	980,038.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	2,645,429.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Assets Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,007,427.00	9.847.020.00	0.00	0.00	0.00	0.00
Total Assets	1117	61,849,032.00	0.00			0.00						17,902,593.00	10,909,762.00	0.00		0.00	
DEFERRED OUTFLOWS OF RESOURCES																	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00		0.00	0.00			0.00		0.00	0.00	0.00	0.00	0.00	
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	-	0.00 61,849,032,00	0.00			0.00						0.00 17,902,593.00	0.00 10,909,762.00		0.00	0.00	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES	2110	195,664.00	0.00	0.00		0.00			3332	0.00		17,902,593.00	0.00		333	0.00	
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170		0.00			0.00						0.00	0.00	0.00	0.00	0.00	
Accounts Payable	2170	2,029,228.00	0.00			0.00						16,234.00	0.00			0.00	
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00		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	
Matured Bonds Payable	2180		0.00	0.00	0.00	0.00			0.00	0.00	0.00	13,850,000.00	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	3,028,932.00	1,062,742.00	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	
Accrued Interest Payable Deposits Payable	2210 2220	0.00 17,450.00	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	
Current Notes Payable	2250	0.00	0.00	0.00		0.00						0.00	0.00		0.00	0.00	
Due to Other Funds:		1															
Budgetary Funds	2161	3,144,390.00	0.00	0.00		0.00				0.00		0.00	0.00	0.00	0.00	0.00	
Internal Funds Advanced Revenues:	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned 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	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	0.00	0.00	0.00
Total Liabilities		10,965,768.00	0.00	0.00	0 387,252.00	0.00	0.00	0.00	0.00	0.00	0.00	16,895,166.00	1,062,742.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00		0.00						0.00	0.00	0.00	0.00	0.00	
Total Deferred Inflows of Resources	2000	0.00			0.00	0.00						0.00	0.00		0.00	0.00	
FUND BALANCES									1							_	, T
Nonspendable:		000 000 00					1			1	0.00	0.00	0.00	0.00	0.00	0.00	.
Inventory Prepaid Amounts	2711 2712	980,038.00 2,645,429.00	0.00	0.00		0.00	0.00			0.00		0.00	0.00	0.00	0.00	0.00	
Permanent Fund Principal	2712		0.00	0.00		0.00			0.00	0.00		0.00	0.00		0.00	0.00	
Other Not in Spendable Form	2719		0.00	0.00		0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	3,625,467.00	0.00	0.00		0.00						0.00	0.00	0.00	0.00	0.00	
Restricted for:	2721	0.00					0.00	0.00		1 000	0.00	0.00	0.00	0.00		0.00	
Economic Stabilization Federal Required Carryover Programs	2721 2722		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	2,544,146.00	0.00			0.00						0.00	0.00	0.00	0.00	0.00	
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	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 Service	2725	0.00	0.00	0.00	0.00	0.00			0.00	0.00		1,007,427.00	9,847,020.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00		0.00	0.00	0.00						0.00	0.00	0.00	0.00	0.00	
Restricted for Food Service Restricted for Grants	2729 2729	7,128.00	0.00	0.00		0.00				0.00		0.00	0.00	0.00	0.00	0.00	
Total Restricted Fund Balance	2720	2,551,274.00	0.00			0.00						1,007,427.00	9,847,020.00	0.00	0.00	0.00	
Committed to:				. —													
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	
Contractual Agreements Committed for	2732 2739	0.00		0.00		0.00						0.00	0.00	0.00	0.00	0.00	
Committed for	2739			0.00		0.00						0.00	0.00	0.00	0.00	0.00	
Total Committed Fund Balance	2730					0.00						0.00	0.00		0.00	0.00	0.00
Assigned to:									T	1							
Special Revenue Debt Service	2741 2742	0.00	0.00			0.00	0.00			0.00		0.00	0.00	0.00	0.00	0.00	
Capital Projects	2742					0.00						0.00	0.00		0.00	0.00	
Permanent Fund	2744	0.00	0.00	0.00								0.00	0.00		0.00	0.00	0.00
Assigned for District Projects	2749	5,270,713.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Grants	2749		0.00	0.00		0.00						0.00	0.00		0.00	0.00	
Total Assigned Fund Balance	2740	5,270,713.00	0.00	0.00	0 236,011.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	39,435,810.00	0.00	0.00	0 (236,011.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	50,883,264.00	0.00			0.00						1,007,427.00	9,847,020.00	0.00		0.00	
Total Liabilities, Deferred Inflows of Resources																	
and Fund Balances		61,849,032.00	0.00	0.00	0 387,252.00	0.00	0.00	0.00	0.00	0.00	0.00	17,902,593.00	10,909,762.00	0.00	0.00	0.00	0.00
The accompanying notes to financial statements are an integral																	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2014

			0.510.4	N . 10 51			4DD 4 F			
			Capital Outlay and	Nonvoted Capital Improvement	Voted Capital		ARRA Economic Stimulus Capital	Permanent	Other	Total
	Account	District Bonds	Debt Service Program	Section 1011.71(2), F.S.	Improvement	Other Capital Projects	Projects	Fund	Governmental	Governmental
	Number	350	360	370	380	390	399	000	Funds	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES										
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	10,508,066.00	0.00	44,734,660.00	0.00	0.00	4,439,324.00	113,643,039.00
Investments	1160	0.00	0.00	30,218,726.00	0.00	11,255,245.00	0.00	0.00	242,877.00	61,981,240.00
Taxes Receivable, Net	1120	0.00	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	518,585.00
Interest Receivable on Investments	1170	0.00	0.00	17,988.00	0.00	17,988.00	0.00	0.00	0.00	71,964.00
Due From Reinsurer	1180	0.00	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	0.00
Due From Other Funds:	1141	0.00	0.00	2.538.074.00	0.00	0.00	0.00	0.00	825.250.00	2 201 472 00
Budgetary Funds Internal Funds	1141	0.00	0.00	2,538,074.00	0.00	0.00	0.00	0.00	825,250.00	3,381,472.00 628,170.00
Due From Other Agencies	1220	0.00	0.00	17,853.00	0.00	37,317.00	0.00	0.00	806,383.00	2,004,006.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	482,990.00	1,463,028.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,645,429.00
Restricted Assets					0.00		0.00		0.00	-,0.0,1-2.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,854,447.00
Total Assets		0.00	0.00	43,300,707.00	0.00	56,045,210.00	0.00	0.00	6,796,824.00	197,191,380.00
DEFERRED OUTFLOWS OF RESOURCES										
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	0.00	43,300,707.00	0.00	56,045,210.00	0.00	0.00	6,796,824.00	197,191,380.00
Accrued Salaries and Benefits	2110	0.00	0.00	659.00	0.00	4,804.00	0.00	0.00	149,549.00	362,419.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229,142.00
Accounts Payable	2120	0.00	0.00	1,172,808.00	0.00	928,042.00	0.00	0.00	352,226.00	4,650,917.00
Cash Overdraft	2125	0.00	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	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	1,776,442.00 1,013,673.00	0.00	1,504,720.00 1,944,292.00	0.00	0.00	0.00	3,281,162.00 2,957,965.00
Sales Tax Payable	2260	0.00	0.00	1,013,673.00	0.00	1,944,292.00	0.00	0.00	0.00	2,957,965.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,850,000.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,091,674.00
Due to Fiscal Agent	2240	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	4,894.00	4,894.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,450.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,499.00	4,412,393.00
Current Notes Payable	2250	0.00	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	16,234.00	0.00	361.00	0.00	0.00	0.00	3,384,115.00
Internal Funds Advanced Revenues:	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	796,479.00	796,479.00
Unavailable Revenue	2410	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	4,382,219.00	0.00	0.00	1,365,647.00	39,038,610.00
DEFERRED INFLOWS OF RESOURCES										
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES										
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	482,990.00	1,463,028.00
Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,645,429.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	482,990.00	4,108,457.00
Restricted for:										
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,544,146.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	39,320,891.00	0.00	0.00	0.00	0.00	0.00	39,320,891.00
Debt Service Capital Projects	2725	0.00	0.00	0.00	0.00	0.00 44,865,493.00	0.00	0.00	233,516.00	11,087,963.00 44,867,606.00
Capital Projects Restricted for Food Service	2726 2729	0.00	0.00	0.00	0.00	44,865,493.00	0.00	0.00	2,113.00 4,647,975.00	44,867,606.00
Restricted for Grants	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,647,973.00	7,128.00
Total Restricted Fund Balance	2720	0.00	0.00	39,320,891.00	0.00	44,865,493.00	0.00	0.00	4,883,604.00	102,475,709.00
Committed to:		0.00	0.00	,,1.00	0.00	. 1,000,100	5.00	0.00	.,,	,,
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balance	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 1 1	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,583.00	64,583.00
Debt Service	2741	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00		0.00	6,797,498,00	0.00	0.00	0.00	6,797,498.00
Permanent Fund	2744	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Assigned for District Projects	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,270,713.00
Assigned for Grants	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,299,208.00	1,535,219.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	6,797,498.00	0.00	0.00	1,363,791.00	13,668,013.00
				1						· ·
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,299,208.00)	37,900,591.00
Total Fund Balances	2700	0.00	0.00	39,320,891.00	0.00	51,662,991.00	0.00	0.00	5,431,177.00	158,152,770.00
Total Liabilities, Deferred Inflows of Resources		0.00		43,300,707.00				0.00	6,796,824.00	197,191,380.00
and Fund Balances			0.00		0.00	56,045,210.00	0.00	0.00		

Total Landinuscy Deterred Inflows of Resources and Fund Balances

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

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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2014

Total Fund Balances - Governmental Funds

Amounts reported for governmental activities in the statement of net position are different because	\$ 158,152,770
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources, and therefore, are not reported as assets in governmental funds.	944,228,478
The loss on refunding is the difference between old and new debt and is reported in the statement of net position as deferred outflows of resources and amortized over the life of the debt in the statement of activities.	13,614,601
Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the governmental funds until due.	(213,862)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds. Long-term liabilities at year-end consist of:	
Bonds payable	(11,769,884)
Obligations under capital leases	(21,488,041)
Certificates of participation payable	(164,359,419)
Liability for compensated absences (net of \$10,223 related to the internal service funds)	(35,005,833)
Early retirement incentive payable	(583,066)
Postemployment healthcare benefits payable	(10,454,190)
Internal service funds are used by the District to charge the costs of certain activities such as insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.	250,498
Total net position of governmental activities	\$ 872,372,052

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

			Food	Other Federal	Federal Economic Stimulus	Miscellaneous Special	SBE/COBI	Special Act	Section 1011.14/1011.15,	Motor Vehicle		Other Debt	ARRA Economic Stimulus Debt	Capital Outlay Bond Issues	Special Act
	Account	General	Services	Programs	Programs	Special Revenue	Bonds	Act Bonds	F.S., Loans	Revenue Bonds	District Bonds	Service	Stimulus Debt Service	(COBI)	Act Bonds
	Number	100	410	420	430	490	210	220	230	240	250	290	299	310	320
REVENUES Federal Direct	3100	343,627.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,936,514.00	0.00	0.00
Federal Through State and Local	3200	1,900,293.00	0.00	0.00	919,627.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	76,669,585.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sources:	2411 2421														
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	272,808,869.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 36.391.00	0.00 424,998.00	0.00	0.00
Total Local Sources	3400	284,357,752.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,391.00	424,998.00	0.00	0.00
Total Revenues		363,271,257.00	0.00	0.00	919,627.00	0.00	0.00	0.00	0.00	0.00	0.00	36,391.00	2,361,512.00	0.00	0.00
EXPENDITURES															
Current: Instruction	5000	254,835,992.00	0.00	0.00	30,005.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	21,355,214.00	0.00	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	3,192,651.00	0.00	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 and Curriculum Development Services Instructional Staff Training Services	6300 6400	2,763,317.00 1,156,950.00	0.00	0.00	10,647.00 68,553.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	2,988,524.00	0.00	0.00	477,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	1,281,964.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration School Administration	7200 7300	1,494,835.00 17,274,031.00	0.00	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	98,055.00	0.00	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	1,937,353.00	0.00	0.00	37,273.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	68,057.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7700 7800	5,720,404.00 16,835,624.00	0.00	0.00	268,154.00 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	34,361,468.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	14,579,869.00	0.00	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	8200	3,642,831.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	2,739,056.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,266,477.00	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	6,597,293.00	2,125,484.00	0.00	0.00
Dues and Fees Miscellaneous	730 790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,600.00 0.00	7,000.00	0.00	0.00
Capital Outlay:	7,70	0.00	0.00	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	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	833,610.00 387,159,805.00	0.00	0.00	27,994.00 919,627.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 26,871,370.00	0.00 2,132,484.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(23,888,548.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26,834,979.00)	229,028.00	0.00	0.00
OTHER FINANCING SOURCES (USES)													·		
Issuance of Bonds	3710 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
Premium on Sale of Bonds 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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	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 Lease-Purchase Agreements	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
Discount on Lease-Purchase Agreements Loans	893 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
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
Loss Recoveries	3740	6,495.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 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
Premium on Refunding 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	0.00
Discount 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
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	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 Refunding 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
Transfers In Transfers Out	3600 9700	21,834,843.00 (550,279.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,870,976.00	2,471,307.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9/00	(550,279.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		2,471,307.00	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
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
Net Change in Fund Balances		(2,597,489.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,997.00	2,700,335.00	0.00	0.00
Fund Balance, July 1, 2013	2800	53,480,753.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	971,430.00	7,146,685.00	0.00	0.00
Adjustment to Fund Balances Fund Balance, June 30, 2014	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
Fund Datafice, June 50, 2014	2700	50,883,264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,007,427.00	9,847,020.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement. $\ensuremath{\mathsf{ESE}}\xspace$ 145

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

	1	Section 1011.14/	Public Education		Capital Outlay	Nonvoted Capital	Voted		ARRA Economic			
	1 .	1011.15, F.S.,	Capital Outlay	process a	and	Improvement	Capital	01 0 : 15 :	Stimulus Capital	Permanent	Other	Total
	Account Number	Loans 330	(PECO) 340	District Bonds 350	Debt Service Program 360	Section 1011.71(2), F.S. 370	Improvement 380	Other Capital Projects 390	Projects 399	Fund 000	Governmental Funds	Governmental Funds
REVENUES	Number	330	540	330	300	370	360	390	399	000	ruius	Fullus
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	801,920.00	3,082,061.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	34,542,515.00	37,362,435.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	2,620,113.00	0.00	0.00	2,064,480.00	81,354,178.00
Local Sources:	2411 2421											
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,808,869.00
Purposes	3412 3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,808,809.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital	3413, 3421,											
Projects	3423	0.00	0.00	0.00	0.00	63,261,086.00	0.00	0.00	0.00	0.00	0.00	63,261,086.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	15,791,473.00	0.00	0.00	0.00	15,791,473.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00		0.00	0.00 30,484.00	0.00	0.00	5,190,096.00	5,190,096.00 30,484.00
Other Local Revenue	3490	0.00	0.00	0.00	0.00	136,992.00	0.00	2,110,844.00	17,942.00	0.00	2,332,681,00	16,608,731.00
Total Local Sources	3400	0.00	0.00	0.00	0.00		0.00	17,932,801.00	17,942.00	0.00	7,522,777.00	373,690,739.00
Total Revenues		0.00	0.00	0.00	0.00	63,398,078.00	0.00	20,552,914.00	17,942.00	0.00	44,931,692.00	495,489,413.00
EXPENDITURES												
Current:												
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,991,118.00 2,909,632.00	269,857,115.00
Student Personnel Services Instructional Media Services	6100 6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,909,632.00 9,873.00	24,264,846.00 3,202,524.00
Instructional Media Services Instruction and Curriculum Development Services	6200	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	571,680.00	3,202,524.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,764,486.00	4,989,989.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	2,431.00	3,467,956.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,281,964.00
General Administration	7200	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,020,536.00	2,515,371.00
School Administration	7300	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	39,492.00	17,313,523.00
Facilities Acquisition and Construction	7410 7500	0.00	0.00	0.00	0.00		0.00	5,834,236.00 0.00	0.00	0.00	77,446.00 18,089.00	15,285,092.00 1,992,715.00
Fiscal Services Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,012,977.00	17,081,034.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,704.00	6,113,262.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	181,897.00	17,017,521.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,520.00	34,371,988.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	14,579,869.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,642,831.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	805,063.00	3,544,119.00
Debt Service: (Function 9200) Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215,000.00	21,481,477.00
Interest	720	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	520,932.00	9,243,709.00
Dues and Fees	730	0.00	0.00	0.00	0.00	1,899.00	0.00	0.00	0.00	0.00	29,816.00	46,315.00
Miscellaneous	790	0.00	0.00	0.00	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	18,188,507.00	0.00	41,425,515.00	95,345.00	0.00	181,390.00	59,890,757.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00 27,465,761.00	0.00	0.00 47,259,751.00	95,345.00	0.00	838,011.00 44,325,093.00	1,699,615.00 536,229,236.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00		0.00	(26,706,837.00)	(77,403.00)	0.00	606,599.00	(40,739,823.00)
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	33,732,317.00	0.00	(20,700,037.00)	(77,103.00)	0.00	000,557.00	(10,737,023.00)
Issuance 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
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
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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00		0.00	8,869,894.00	0.00	0.00	0.00	8,869,894.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00		0.00	3,000.00	0.00	0.00	0.00	3,000.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,495.00
Proceeds of Forward 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
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	658,000.00	658,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,524.00 0.00	106,524.00
Discount on Refunding Bonds	892 3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(764,920.00)	(764,920.00)
Transfers In	3600	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	51,191,014.00
Transfers Out	9700	0.00	0.00	0.00	0.00		0.00	(2,485,208.00)	0.00	0.00	(806,646.00)	(51,741,293.00)
Total Other Financing Sources (Uses)	1	0.00	0.00	0.00	0.00	(47,885,272.00)	0.00	6,387,686.00	0.00	0.00	(807,042.00)	8,328,714.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EATTH CONDITIONS		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		0.00	0.00	0.00		(11,952,955.00)	0.00	(20,319,151.00)	(77,403.00)	0.00	(200,443.00)	(32,411,109.00)
	2800	0.00	0.00	0.00	0.00		0.00	71,982,142.00	77,403.00	0.00	5,631,620.00	190,563,879.00
Fund Balance, July 1, 2013					0.00	51,275,010.00		7.00,000,000	77,403.00		5,051,020.00	
Fund Balance, July 1, 2013 Adjustment to Fund Balances Fund Balance, June 30, 2014	2891 2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00 51,662,991.00	0.00	0.00	0.00 5,431,177.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2014

Net Change in Fund Balances - Governmental Funds

\$ (32,411,109)

Amounts re	Amounts reported for governmental activities in the statement of activities are different because:											
	. 1 6 1		. 1 .1	11.								

•	another reported for governmental activities in the statement of activities are different occause.			
	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 depreciation expense in the current period.	ф	61,500,272	
	Capital Outlay Less, Depreciation Expense	\$	61,590,372 (34,750,089)	
	Less, Depreciation Expense	-	(34,730,089)	26,840,283
	The loss on disposal of capital assets during the current period is reported in the			
	statement of activities. In the government funds, the costs of these assets was			
	recognized as an expenditure in the year purchased. Thus the change in net position differs from the change in fund balances by the undepreciated cost of the disposed			
	assets.			(5,918,872)
				(0,, 00,0, 0)
	Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term			
	liabilities in the statement of net position.			
	State Board of Education Bonds, Series 2014A	\$	(658,000)	
	Capital Leases		(8,869,894)	
				(9,527,894)
	Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term			
	liabilities in the statement of net position. This is the amount of repayments.			
	Certificates of Participation	\$	13,850,000	
	State School Bonds	-	1,960,000	
	Racetrack Bonds		-	
	Capital Leases		6,416,477	
				22,226,477
	Description on many debt issues are remorted when issued as around those and other financine sources in the			
	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.			
	Unamortized Difference Between Old and New Debt:			
	Current Year	\$	250,498	
	Less, Prior Year		271,373	
	Net Increase in Expense from Difference Between Old and New Debt			(20,875)
	Unamortized Premiums:			
	Prior Year	\$	5,499,336	
	Less, Current Year Net Increase in Revenue from Unamortized Premiums		5,060,607	438,729
	Net increase in Revenue from Onamortized Premiums			436,729
	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.			276,413
	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.	_		
	Prior Year	\$	260,467	
	Less, Current Year Net Reduction in Expenses from Accrued Interest Payable		213,862	46,605
	Net Reduction in Expenses from Accided interest 1 ayable			40,003
	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 the net amount of vacation and sick leave earned in excess of the amount used in the current period, net of			
	\$31,561 recorded in the internal service funds.			(22,788)
	Internal service funds are used by management to charge the cost of insurance to individual funds. The net revenue			977 922
	of internal service funds is reported with governmental activities.			877,922
	The net change in the liability for postemployment healthcare benefits is reported in the government-wide			
	statements, but not in the governmental fund statements			(1,037,654)
	5 min 1 min			(-,,,001)
(Change in Net Position of Governmental Activities			1,767,237

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30 2011

June 30, 2014											
						ss-Type Activities - Enterpri	se Funds				Governmental
	Account	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Other Enterprise		Activities - Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
ASSETS											
Current Assets:	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash and Cash Equivalent: Investments	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,420,526.00 10,084,766.00
Accounts Receivable, Ne	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment:	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,988.00
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 Budgetary Fund	1210 1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00 2,643.00
Due From Other Agencie:	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,274.00
Inventory	1150	0.00	0.00	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	0.00	11,105.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,644,302.00
Noncurrent Assets: Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asse	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceed	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets Capital Assets:		0.00	0.00	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	0.00	0.00
Land Improvements - Nondepreciabl	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progres	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Building	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Buildings and Fixed Equipmen	1329 1330	0.00	0.00	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	0.00	0.00
Furniture, Fixtures and Equipmen	1340	0.00	0.00	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	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Property Under Capital Lease	1359	0.00	0.00	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	0.00	0.00
Computer Software	1382	0.00	0.00	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	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets Total Assets	+-+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 22 644 302 00
DEFERRED OUTFLOWS OF RESOURCES	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,044,302.00
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refundin	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES Current Liabilities:											
Accrued Salaries and Benefit	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Payroll Deductions and Withholding	2170	0.00	0.00	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	0.00	104,731.00
Cash Overdraf	2125	0.00	0.00	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	0.00	0.00
Accrued Interest Payable	2210	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	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	0.00	0.00
Advanced Revenues Estimated Unpaid Claims - Self-Insurance Program	2410 2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustmen	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,981.00
Long-Term Liabilities	1 T										
Portion Due Within One Year: Obligations Under Capital Lease	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Lease Liability for Compensated Absence	2315	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 Claim	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,148,412.00
Other Post-Employment Benefits Liabilit	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilitie:	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 3 148 412 00
Due Within One Year Portion Due After One Year:	++	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,148,412.00
Portion Due After One Year: Obligations Under Capital Lease	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absence	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,223.00
Estimated Liability for Long-Term Claim	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,766,085.00
Other Post-Employment Benefits Liabilit	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilitie: Due in More Than One Year	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 5,776,308.00
Total Long-Term Liabilitie:	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,776,308.00 8,924,720.00
Total Liabilities	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,029,701.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00			0.00	0.00			0.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refundin	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue Total Deferred Inflows of Resource	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets	2770	0.00	0.00	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	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,614,601.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,614,601.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITIO! PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2014

			·		Busines	s-Type Activities - Enterpri	ise Funds		·					
	Account	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Other Enterprise		Activities - Internal Service			
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds			
OPERATING REVENUES														
Charges for Service:	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,967,337			
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0			
Other Operating Revenue:	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,621			
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,177,958			
OPERATING EXPENSES														
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258,882			
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,658			
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	742,376			
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0			
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,833,323			
Depreciation and Amortization Expens	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0			
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,911,239			
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,719.			
NONOPERATING REVENUES (EXPENSES)														
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,924			
Gifts, Grants and Bequest	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Other Miscellaneous Local Source	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0			
Gain on Disposition of Asset	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Loss on Disposition of Asset:	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,924			
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	327,643			
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,279			
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0			
SPECIAL ITEMS	7100			3100	5100									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0			
EXTRAORDINARY ITEMS														
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Change In Net Position	****	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	877,922			
Net Position, July 1, 2013	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,736,679			
Adjustment to Net Positior	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(
Net Position, June 30, 2014	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.614.60			

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2014

Section Sect					Busines	s-Type Activities - Enterprise I	Funds				Governmental
Part					Self-Insurance	ARRA					Activities -
Control Processing Control Pro											
Despend non-emerical services 0.0	CASH ELOWS EDOM ODER ATING A CTIVITIES	911	912	913	914	915	921	922	Funds	Totals	Funds
Depart to comment of the property of the pro		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parent professor 100											4.938.665.00
Parents 0.0											(676,916.00)
Description 10								0.00			(366,851.00)
Transport for motify to Mexical qualifies	Payments for interfund services used							0.00			(4,304,369.00)
CASH FOR SPRIAN (NEW KEYNER) 10											210,621.00
Selection to require grants		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(198,850.00)
Description of the Teach Column C											
Function note from the content of											
Variable provided insenting university 0.001 0.0											0.00
CASH FLOWN ENDMAN CATTLA ADDRILLTD Marked September Marked Septe											550,279.00
December 1000 1000										*****	
Capal consistants											
Proceed from Separation of operation and operation are comparations of compa											0.00
Experience and connection of organizations of course and connection of organization and connection of organization and connection of course and connection of course and connection of course and connection of course and											0.00
Principal paid en capati date 100 10											0.00
Internal print on capital acide Company											0.00
Not coal provided (most by capital and related fluoriding servicies											0.00
CASH TLAVENTROM ACTIVITIES											0.00
Proceeds for such and mutuations of investments 0.00		3.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	3.00	0.00
District and distriction Accorded 0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,886,146.00)
Not costs provided used by invertiging activities Ox. 00 00 00 00 00 00 00 00 00 00 00 00 00											60,924.00
Note increase there exercise the creates										0.00	0.00
Cash and the depretation - June 19, 2013											(9,825,222.00)
Cash and ash equivalens - Jane 93, 2014											(9,473,793.00)
Reconcilitation of operating income (loss) to not cash provided (used) to perating scriptics:	Cash and cash equivalents - July 1, 2013										
Issect by operating activities:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,420,526.00
Opening income (loss) 0.00											
Adjustments to recordic operating income (leas) to not each provided (each) by coperating a civities: Degreeation Amentization expense 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266 719 00
Depreciation August 20		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,717.00
Depreciation Ameritanion espeese 0.00											
Charges of serverse in accorner receivable		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 (Do 00 00 00 00 00 00 00 00 00 00 00 00 00		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 (
(Increase) decrease in due from reinsurer											0.00
(Increase) decrease in deposits receivable (100 to 100 to											0.00
(Increase) decrease in the from other funds (Increase) decrease in the from other agencies (Increase) decrease in internory (Increase) decrease) in a part in the internory (Increase) decrease) in a decrease in a											0.00
(Increase) decrease in use from other agencies (Increase) decrease in prepaid items (Increase) decrease in prayroll tax liabilities (Increase) decrease) in algoria and herefits payable (Increase) decrease) in algoria and payable (Increase) decrease) in due to due t											3,602,00
(Increase) decrease in inventory (100 000 000 000 000 000 000 000 000 00											(32,274.00)
Increase (decrease) in payroll tax liabilities 0.00											0.00
Increase (decrease) in salaries and benefits payable											776.00
Increase (decrease) in accounts payable	Increase (decrease) in salaries and benefits payable										(31,311.00)
Increase (decrease) in ash overdraft									0.00		0.00
Incraes (decrease) in judgments payable											
Increase (decrease) in sales tax payable											0.00
Increase (decrease) in accrued interest payable											0.00
Increase (decrease) in deposits payable											0.00
Increase (decrease) in due to other funds											0.00
Increase (decrease) in due to other agencies										0.00	0.00
Increase (decrease) in advanced/defered revenue											0.00
Increase (decrease) in estimated liability for claims adjustment	Increase (decrease) in advanced/deferred revenue										0.00
Total adjustments 0.00 0											(471,046.00)
Net cash provided (used) by operating activities											0.00
Noncash investing, capital and financing activities:											
Borrowing under capital lease 0.00 0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(198,850.00)
Contributions of capital assets 0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account 0.00											0.00
Capital asset trade-ins 0.00 0.											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.											0.00
											0.00
	Commodities received through USDA program								0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2014

		Total Investment	Total Private-Purpose	Total Pension	Total Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	89X
ASSETS	rumoer	0.121	0371	0/11	0,711
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 on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	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
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2014

		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 Income:				
Interest on Investments	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 Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		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	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 Position		0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2014

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS	- 1,11111111111111111111111111111111111				
Current Assets: Cash and Cash Equivalents	1110	0.00	0.00	6,161,544.00	6,161,544.0
Investments	1160	0.00	0.00	0.00	0,101,344.
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.0
Accounts Receivable, Net Interest Receivable on Investments	1130 1170	0.00	0.00	723,325.00 0.00	723,325.0
Due from Reinsurer	1180	0.00	0.00	0.00	0.0
Deposits Receivable	1210	0.00	0.00	127,766.00	127,766.
Due from Other Agencies Internal Balances	1220	0.00	0.00	115,643.00 532,206.00	115,643.0 532,206.0
Inventory	1150	0.00	0.00	0.00	0.0
Prepaid Items	1230	0.00	0.00	362,446.00	362,446.
Total Current Assets Noncurrent Assets:		0.00	0.00	8,022,930.00	8,022,930.0
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.0
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.0
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	101,200.00	101,200.
Prepaid Insurance Costs Investments	1430 1460	0.00	0.00	0.00 386,520.00	386,520.
Total Noncurrent Assets	1100	0.00	0.00	487,720.00	487,720.0
Capital Assets:	1210	0.00	0.00	2.501.446.00	2.541.444
Land Improvements - Nondepreciable	1310 1315	0.00	0.00	2,561,446.00 0.00	2,561,446.0
Construction in Progress	1360	0.00	0.00	1,109,329.00	1,109,329.0
Improvements Other Than Buildings	1320	0.00	0.00	1,291,372.00	1,291,372.0
Less Accumulated Depreciation	1329	0.00	0.00	(321,606.00)	(321,606.0
Buildings and Fixed Equipment Less Accumulated Depreciation	1330 1339	0.00	0.00	25,459,094.00 (3,704,612.00)	25,459,094.0
Furniture, Fixtures and Equipment	1340	0.00	0.00	5,625,047.00	5,625,047.0
Less Accumulated Depreciation	1349	0.00	0.00	(3,548,968.00)	(3,548,968.0
Motor Vehicles Less Accumulated Depreciation	1350 1359	0.00	0.00	1,145,461.00 (535,912.00)	1,145,461.
Property Under Capital Lease	1359	0.00	0.00	96,300.00	96,300.
Less Accumulated Depreciation	1379	0.00	0.00	(55,479.00)	(55,479.
Audiovisual Materials	1381	0.00	0.00	61,443.00	61,443.
Less Accumulated Depreciation	1388	0.00	0.00	(30,868.00)	(30,868.0
Computer Software Less Accumulated Amortization	1382 1389	0.00	0.00	164,297.00 (149,179.00)	(149,179.
Other Capital Assets, Net of Depreciation		0.00	0.00	25,496,390.00	25,496,390.0
Total Capital Assets		0.00	0.00	29,167,165.00	29,167,165.0
Fotal Assets DEFERRED OUTFLOWS OF RESOURCES	1	0.00	0.00	37,677,815.00	37,677,815.0
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.0
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.0
Total Deferred Outflows of Resources	1	0.00	0.00	0.00	0.0
LIABILITIES Current Liabilities:					
Accrued Salaries and Benefits	2110	0.00	0.00	1,708,593.00	1,708,593.0
Payroll Deductions and Withholdings	2170	0.00	0.00	43,724.00	43,724.0
Accounts Payable Cash Overdraft	2120 2125	0.00	0.00	2,134,275.00 0.00	2,134,275.0
Judgments Payable	2125	0.00	0.00	0.00	0.0
Construction Contracts Payable	2140	0.00	0.00	0.00	0.0
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.0
Sales Tax Payable Due to Fiscal Agent	2260 2240	0.00	0.00	0.00	0.0
Accrued Interest Payable	2210	0.00	0.00	0.00	0.0
Deposits Payable	2220	0.00	0.00	0.00	0.0
Due to Other Agencies Current Notes Payable	2230 2250	0.00	0.00	7,920.00 0.00	7,920.0
Advanced Revenues	2410	0.00	0.00	0.00	0.0
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280	0.00	0.00	0.00	0.0
Total Current Liabilities	2280	0.00	0.00	3,894,512.00	3,894,512.0
Long-Term Liabilities				2,000 1,002	2,00 1,00 2
Portion Due Within One Year:					
Notes Payable Obligations Under Capital Leases	2310 2315	0.00	0.00	590,330.00 15,230.00	590,330.0 15,230.0
Bonds Payable	2315	0.00	0.00	145,000.00	145,000.0
Liability for Compensated Absences	2330	0.00	0.00	30,503.00	30,503.
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360	0.00	0.00	0.00	0.0
Other Post-Employment Benefits Liability Estimated PECO Advance Payable	2360	0.00	0.00	0.00	0.0
Other Long-Term Liabilities	2380	0.00	0.00	409,551.00	409,551.0
Derivative Instrument	2390	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Due within One Year	2280	0.00	0.00	0.00 1,190,614.00	1,190,614.0
Due within One Year Portion Due After One Year:	+ +	0.00	0.00	1,170,014.00	1,190,014.0
Notes Payable	2310	0.00	0.00	4,861,016.00	4,861,016.0
Obligations Under Capital Leases	2315	0.00	0.00	18,232.00	18,232.0
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	0.00	15,833,394.00 0.00	15,833,394.i 0.i
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00 38,189.00	0. 38,189.
Derivative Instrument	2390	0.00	0.00	0.00	0.
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.
Due in More than One Year Total Long-Term Liabilities	1	0.00	0.00	20,750,831.00 21,941,445.00	20,750,831. 21,941,445.
Total Long-Term Liabilities Total Liabilities		0.00	0.00	21,941,445.00 25,835,957.00	21,941,445.
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue	2620 2630	0.00	0.00	0.00	0.
Fotal Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	7,355,916.00	7,355,916.
Restricted For: Categorical Carryover Programs	2780	0.00	0.00	0.00	0.
Food Service	2780	0.00	0.00	0.00	0.
Debt Service	2780	0.00	0.00	1,343,058.00	1,343,058.
Capital Projects Other Purposes	2780 2780	0.00	0.00	195,370.00 74,389.00	195,370. 74,389.
United Purposes Junestricted	2780	0.00	0.00	2,957,552.22	2,957,552.
		0.00	0.00	11,926,285.22	11,926,285.

Revenue and Changes

0.00

0.00

0.00

0.00

0.00

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0.00

0.00

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0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2014

	-				Revenue and Changes
			Program Revenues		in Net Position
			Operating	Capital	
Account		Charges for	Grants and	Grants and	Component Unit
Number	Expenses	Services	Contributions	Contributions	Activities
5000	0.00	0.00	0.00	0.00	0.00
6100	0.00	0.00	0.00	0.00	0.00
6200	0.00	0.00	0.00	0.00	0.00
6300	0.00	0.00	0.00	0.00	0.00
6400	0.00	0.00	0.00	0.00	0.00
6500	0.00	0.00	0.00	0.00	0.00
7100	0.00	0.00	0.00	0.00	0.00
7200	0.00	0.00	0.00	0.00	0.00
7300	0.00	0.00	0.00	0.00	0.00
7400	0.00	0.00	0.00	0.00	0.00
7500	0.00	0.00	0.00	0.00	0.00
7600	0.00	0.00	0.00	0.00	0.00
7700	0.00	0.00	0.00	0.00	0.00
7800	0.00	0.00	0.00	0.00	0.00
7900	0.00	0.00	0.00	0.00	0.00
8100	0.00	0.00	0.00	0.00	0.00
8200	0.00	0.00	0.00	0.00	0.00
9100	0.00	0.00	0.00	0.00	0.00
9200	0.00	0.00	0.00	0.00	0.00
	0.00				0.00
	0.00	0.00	0.00	0.00	0.00
	\$5000 6100 6200 6300 6400 6500 7100 7200 7300 7400 7500 7600 7700 7800 7900 8100 8200	Number Expenses 5000 0.00 6100 0.00 6200 0.00 6300 0.00 6400 0.00 6500 0.00 7100 0.00 7200 0.00 7300 0.00 7500 0.00 7500 0.00 7600 0.00 7800 0.00 7900 0.00 8100 0.00 9100 0.00 9200 0.00 0.00 0.00	Account Number Expenses Charges for Services 5000 0.00 0.00 6100 0.00 0.00 6200 0.00 0.00 6300 0.00 0.00 6400 0.00 0.00 6500 0.00 0.00 7100 0.00 0.00 7200 0.00 0.00 7300 0.00 0.00 7500 0.00 0.00 7500 0.00 0.00 7600 0.00 0.00 7800 0.00 0.00 7900 0.00 0.00 8100 0.00 0.00 9100 0.00 0.00 9200 0.00 0.00	Account Number Expenses Charges for Services Grants and Contributions 5000 0.00 0.00 0.00 6100 0.00 0.00 0.00 6200 0.00 0.00 0.00 6300 0.00 0.00 0.00 6400 0.00 0.00 0.00 6500 0.00 0.00 0.00 7100 0.00 0.00 0.00 7200 0.00 0.00 0.00 7300 0.00 0.00 0.00 7500 0.00 0.00 0.00 7500 0.00 0.00 0.00 7600 0.00 0.00 0.00 7800 0.00 0.00 0.00 7800 0.00 0.00 0.00 7800 0.00 0.00 0.00 7900 0.00 0.00 0.00 8100 0.00 0.00 0.00 9100 0.00 0.0	Account Number Expenses Charges for Services Operating Grants and Contributions Capital Grants and Contributions 5000 0.00 0.00 0.00 0.00 6100 0.00 0.00 0.00 0.00 6200 0.00 0.00 0.00 0.00 6300 0.00 0.00 0.00 0.00 6400 0.00 0.00 0.00 0.00 6500 0.00 0.00 0.00 0.00 7100 0.00 0.00 0.00 0.00 7200 0.00 0.00 0.00 0.00 7300 0.00 0.00 0.00 0.00 7500 0.00 0.00 0.00 0.00 7500 0.00 0.00 0.00 0.00 7700 0.00 0.00 0.00 0.00 7800 0.00 0.00 0.00 0.00 7900 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 Position

Net Position, July 1, 2013

Net Position, June 30, 2014

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

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

Revenue and Changes

0.00

0.00

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 STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2014

1 of the Lisear Lear Endea buile 30, 2014						Revenue and Changes
				Program Revenues		in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

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

Extraordinary iter

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position, July 1, 2013

Net Position, June 30, 2014

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

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

Revenue and Changes

7,431,356.00

34,759,541.00

42,638,427.00 729,728.00

11,196,555.00

11,926,283.00

43,911.00

389,614.00

14,005.00

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 TOTAL NONMAJOR COMPONENT UNITS

For the Fiscal Year Ended June 30, 2014

			Program Revenues		in Net Position
			Operating	Capital	
Account		Charges for	Grants and	Grants and	Component Units
Number	Expenses	Services	Contributions	Contributions	Activities
5000	24,148,388.00	457,817.00	632,597.00	1,030,328.00	(22,027,646.00)
6100	758,032.00	0.00	0.00	0.00	(758,032.00)
6200	647,956.00	0.00	0.00	0.00	(647,956.00)
6300	94,190.00	0.00	0.00	0.00	(94,190.00)
6400	76,204.00	0.00	0.00	0.00	(76,204.00)
6500	24,828.00	0.00	0.00	0.00	(24,828.00)
7100	272,321.00	0.00	0.00	0.00	(272,321.00)
7200	1,329,972.00	0.00	0.00	0.00	(1,329,972.00)
7300	6,018,180.00	0.00	21,425.00	0.00	(5,996,755.00)
7400	1,979,616.00	0.00	535,230.00	532,849.00	(911,537.00)
7500	399,486.00	0.00	0.00	0.00	(399,486.00)
7600	52,042.00	0.00	0.00	0.00	(52,042.00)
7700	14,097.00	0.00	0.00	0.00	(14,097.00)
7800	1,048,889.00	0.00	211,184.00	0.00	(837,705.00)
7900	6,435,121.00	20,239.00	0.00	0.00	(6,414,882.00)
8100	818,704.00	0.00	0.00	0.00	(818,704.00)
8200	0.00	0.00	0.00	0.00	0.00
9100	177,444.00	135,786.00	89,909.00	0.00	48,251.00
9200	536,560.00	0.00	0.00	0.00	(536,560.00)
	744,033.00				(744,033.00)
	45,576,063.00	613,842.00	1,490,345.00	1,563,177.00	(41,908,699.00)
	Number 5000 6100 6200 6300 6400 6500 7100 7200 7300 7400 7500 7800 7900 8100 8200 9100	Number Expenses 5000 24,148,388.00 6100 758,032.00 6200 647,956.00 6300 94,190.00 6400 76,204.00 6500 24,828.00 7100 272,321.00 7200 1,329,972.00 7300 6,018,180.00 7400 1,979,616.00 7500 399,486.00 7600 52,042.00 7800 1,048,889.00 7900 6,435,121.00 8100 818,704.00 8200 0.00 9100 177,444.00 9200 536,560.00 744,033.00	Number Expenses Services 5000 24,148,388.00 457,817.00 6100 758,032.00 0.00 6200 647,956.00 0.00 6300 94,190.00 0.00 6400 76,204.00 0.00 6500 24,828.00 0.00 7100 272,321.00 0.00 7200 1,329,972.00 0.00 7300 6,018,180.00 0.00 7400 1,979,616.00 0.00 7500 399,486.00 0.00 7600 52,042.00 0.00 7800 1,048,889.00 0.00 7900 6,435,121.00 20,239.00 8100 818,704.00 0.00 8200 0.00 0.00 9100 177,444.00 135,786.00 9200 536,560.00 0.00 744,033.00 0.00	Account Number Expenses Charges for Services Operating Grants and Contributions 5000 24,148,388.00 457,817.00 632,597.00 6100 758,032.00 0.00 0.00 6200 647,956.00 0.00 0.00 6300 94,190.00 0.00 0.00 6400 76,204.00 0.00 0.00 6500 24,828.00 0.00 0.00 7100 272,321.00 0.00 0.00 7200 1,329,972.00 0.00 0.00 7400 1,979,616.00 0.00 535,230.00 7500 399,486.00 0.00 0.00 7600 52,042.00 0.00 0.00 7800 1,048,889.00 0.00 0.00 7800 1,048,889.00 0.00 21,184.00 7900 6,435,121.00 20,239.00 0.00 8100 818,704.00 0.00 0.00 9100 177,444.00 135,786.00 89,909.00	Account Number Expenses Charges for Services Operating Grants and Contributions Capital Grants and Contributions 5000 24,148,388.00 457,817.00 632,597.00 1,030,328.00 6100 758,032.00 0.00 0.00 0.00 6200 647,956.00 0.00 0.00 0.00 6300 94,190.00 0.00 0.00 0.00 6400 76,204.00 0.00 0.00 0.00 6500 24,828.00 0.00 0.00 0.00 7100 272,321.00 0.00 0.00 0.00 7200 1,329,972.00 0.00 0.00 0.00 7300 6,018,180.00 0.00 21,425.00 0.00 7400 1,979,616.00 0.00 535,230.00 532,849.00 7500 399,486.00 0.00 0.00 0.00 7600 52,042.00 0.00 0.00 0.00 7800 14,097.00 0.00 0.00 0.00 7800

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 Position

Net Position, July 1, 2013

Net Position, June 30, 2014

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

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

Revenue and Changes

7,431,356.00

34,759,541.00

42,638,427.00 729,728.00

11,196,555.00

11,926,283.00

43,911.00

389,614.00

14,005.00

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0.00

0.00

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, 2014

				Program Revenues		in Net Position
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	24,148,388.00	457,817.00	632,597.00	1,030,328.00	(22,027,646.00)
Student Personnel Services	6100	758,032.00	0.00	0.00	0.00	(758,032.00)
Instructional Media Services	6200	647,956.00	0.00	0.00	0.00	(647,956.00)
Instruction and Curriculum Development Services	6300	94,190.00	0.00	0.00	0.00	(94,190.00)
Instructional Staff Training Services	6400	76,204.00	0.00	0.00	0.00	(76,204.00)
Instructional-Related Technology	6500	24,828.00	0.00	0.00	0.00	(24,828.00)
Board	7100	272,321.00	0.00	0.00	0.00	(272,321.00)
General Administration	7200	1,329,972.00	0.00	0.00	0.00	(1,329,972.00)
School Administration	7300	6,018,180.00	0.00	21,425.00	0.00	(5,996,755.00)
Facilities Acquisition and Construction	7400	1,979,616.00	0.00	535,230.00	532,849.00	(911,537.00)
Fiscal Services	7500	399,486.00	0.00	0.00	0.00	(399,486.00)
Food Services	7600	52,042.00	0.00	0.00	0.00	(52,042.00)
Central Services	7700	14,097.00	0.00	0.00	0.00	(14,097.00)
Student Transportation Services	7800	1,048,889.00	0.00	211,184.00	0.00	(837,705.00)
Operation of Plant	7900	6,435,121.00	20,239.00	0.00	0.00	(6,414,882.00)
Maintenance of Plant	8100	818,704.00	0.00	0.00	0.00	(818,704.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	177,444.00	135,786.00	89,909.00	0.00	48,251.00
Interest on Long-Term Debt	9200	536,560.00	0.00	0.00	0.00	(536,560.00)
Unallocated Depreciation/Amortization Expense*		744,033.00				(744,033.00)
Total Component Unit Activities		45,576,063.00	613,842.00	1,490,345.00	1,563,177.00	(41,908,699.00)

General Revenues:

Taxes: Property Taxes, Levied for Operational Purposes

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 Position**

Property Taxes, Levied for Debt Service

Net Position, July 1, 2013

Net Position, June 30, 2014

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

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2014

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.
Seperate Attachment

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POST-EMPLOYMENT BENEFITS PLAN June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets	Lia	uarial Accrued ability (AAL) rojected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)		Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
June 30, 2012	-	\$	25,969,958	\$	25,969,958	-	234,975,704	11.1%
June 30, 2013	-		29,245,845		29,245,845	-	239,771,906	12.2%
June 30, 2014	-		30,047,158		30,047,158	-	240,311,586	12.5%

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the Fiscal Year Ended June 30, 2014

1. BUDGETARY BASIS OF ACCOUNTING
2. SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS

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, 2014

	Account	Budgeted Amo	ounts	Actual	Variance with Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES						
Federal Direct	3100	2,248,813.00	2,339,939.00	343,627.00	(1,996,312.00)	
Federal Through State and Local State Sources	3200 3300	77,242,255.00	77,525,500.00	1,900,293.00 76,669,585.00	1,900,293.00 (855,915.00)	
Local Sources:	3300	77,242,233.00	77,323,300.00	70,009,363.00	(833,913.00)	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	270,789,330.00	272,808,869.00	272,808,869.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service Impact Fees	345X 3496			0.00	0.00	
Other Local Revenue	3490	9,860,428.00	11,641,931.00	11,548,883.00	(93,048.00)	
Total Local Sources	3400	280,649,758.00	284,450,800.00	284,357,752.00	(93,048.00)	
Total Revenues		360,140,826.00	364,316,239.00	363,271,257.00	(1,044,982.00)	
EXPENDITURES						
Current: Instruction	5000	262 004 222 00	256 697 600 00	254 925 002 00	1 051 600 00	
Instruction Student Personnel Services	5000 6100	262,004,223.00 21,051,444.00	256,687,600.00 21,455,500.00	254,835,992.00 21,355,214.00	1,851,608.00 100,286.00	
Instructional Media Services	6200	3,602,568.00	3,487,938.00	3,192,651.00	295,287.00	
Instruction and Curriculum Development Services	6300	2,549,807.00	2,854,199.00	2,763,317.00	90,882.00	
Instructional Staff Training Services	6400	1,238,677.00	1,372,588.00	1,156,950.00	215,638.00	
Instructional-Related Technology	6500	2,934,647.00 842,508.00	3,199,550.00	2,988,524.00 1,281,964.00	211,026.00 29,653.00	
Board General Administration	7100 7200	1,451,313.00	1,311,617.00 1,504,521.00	1,281,964.00	9,686.00	
School Administration	7300	16,608,626.00	17,303,112.00	17,274,031.00	29,081.00	
Facilities Acquisition and Construction	7410	796.00	98,081.00	98,055.00	26.00	
Fiscal Services	7500	1,775,871.00	1,938,380.00	1,937,353.00	1,027.00	
Food Services	7600	94,717.00	94,717.00	68,057.00	26,660.00	
Central Services	7700	5,362,453.00	5,751,335.00	5,720,404.00	30,931.00	
Student Transportation Services	7800	15,840,253.00	16,942,323.00	16,835,624.00	106,699.00	
Operation of Plant Maintenance of Plant	7900 8100	34,269,856.00 14,175,374.00	34,552,468.00 14,816,412.00	34,361,468.00 14,579,869.00	191,000.00 236,543.00	
Administrative Technology Services	8200	3,040,669.00	3,691,819.00	3,642,831.00	48,988.00	
Community Services	9100	1,786,112.00	2,847,438.00	2,739,056.00	108,382.00	
Debt Service: (Function 9200)						
Retirement of Principal	710			0.00	0.00	
Interest Due and Fees	720 730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:	7,70			0.00	0.00	
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300	833,610.00	833,610.00	833,610.00	0.00	
Total Expenditures		389,463,524.00	390,743,208.00	387,159,805.00	3,583,403.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(29,322,698.00)	(26,426,969.00)	(23,888,548.00)	2,538,421.00	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements Loans	893 3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740			6,495.00	6,495.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600	20,646,003.00	22,956,687.00	21,834,843.00	(1,121,844.00)	
Transfers Out Total Other Financing Sources (Uses)	9700	(550,279.00)	(550,279.00) 22,406,408.00	(550,279.00)	(1.115.349.00)	
Total Other Financing Sources (Uses) SPECIAL ITEMS		20,095,724.00	22,400,408.00	21,291,059.00	(1,115,349.00)	
EXTRAORDINARY ITEMS	1			0.00	0.00	
Net Change in Fund Balances	+ +	(9,226,974.00)	(4,020,561.00)	(2,597,489.00)	1,423,072.00	
Fund Balance, July 1, 2013	2800	(>,220,>17.00)	(1,020,001.00)	53,480,753.00	53,480,753.00	
Adjustment to Fund Balances	2891			0.00 50,883,264.00	0.00 54,903,825.00	

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, 2014

					Variance with
	Account	Budgeted	Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200 3300			0.00	0.00
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000			0.00	0.00
	5000 6100			0.00	0.00
Student Personnel Services 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
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services Debt Service: (Function 9200)	9100			0.00	0.00
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891 3750			0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	+	0.00	0.00	0.00	0.00
OI LOUIL ITLIVIO				0.00	0.00
EXTRAORDINARY ITEMS	1			0.00	0.00
				0.00	0.00
Net Change in Fund Balances	†	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2013	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	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 FEDERAL PROGRAMS, IF MAJOR For the Fiscal Year Ended June 30, 2014

	Account Budgeted Amounts			Actual	Variance with Final Budget -	
	Number	Original	Final	Actual	Positive (Negative)	
REVENUES	rumber	Original	1 mai	Amounts	1 oshive (regalive)	
Federal Direct	3100			0.00	0.00	
Federal Through State and Local	3200			0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			0.00	0.00	
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00	
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00	
Capital Projects	3413, 3421,			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue				0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:						
Instruction	5000			0.00	0.00	
Student 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	
Instructional-Related Technology	6500			0.00	0.00	
Board	7100			0.00	0.00	
General Administration	7200			0.00	0.00	
School Administration Facilities Acquisition and Construction	7300 7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600			0.00	0.00	
Central Services	7700			0.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200)						
Retirement of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay 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)	1	0.00	0.00	0.00	0.00	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600			0.00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS						
Not Change in Fund Delaness	+	0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	0.00	
Adjustment to Fund Balances	2891			0.00	0.00	
Fund Balance, June 30, 2014	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 MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS For the Fiscal Year Ended June 30, 2014

					Variance with
	Account	Budgeted		Actual	Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	2,340,277.00	919,627.00	919,627.00	0.00
State Sources	3300	,,	,	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	3490			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	2.00	2,340,277.00	919,627.00	919,627.00	0.00
EXPENDITURES		2,510,277100	717,027.00	717,027.00	0.00
Current:					
Instruction	5000	9,027.00	30,005.00	30,005.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	109,280.00	10,647.00	10,647.00	0.00
Instructional Staff Training Services	6400	168,442.00	68,553.00	68,553.00	0.00
Instructional-Related Technology	6500	570,168.00	477,001.00	477,001.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410	0.240.00	27.272.00	0.00	0.00
Fiscal Services	7500	9,210.00	37,273.00	37,273.00	0.00
Food Services	7600	1 474 150 00	269.154.00	0.00	0.00
Central Services	7700 7800	1,474,150.00	268,154.00	268,154.00	0.00
Student Transportation Services Operation of Plant	7800			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)	7100			0.00	0.00
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		27,994.00	27,994.00	0.00
Total Expenditures		2,340,277.00	919,627.00	919,627.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710			0.00	0.00
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750			0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892		<u> </u>	0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out Total Other Financing Sources (Hees)	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) 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 Balance, July 1, 2013	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	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, 2014

	Account Number	Budgeted Original	l Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100 3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 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 EXPENDITURES		0.00	0.00	0.00	0.00
Current:	5000			0.00	0.00
Instruction Student Personnel Services	5000 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
Instructional-Related Technology Board	6500 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 7600			0.00	0.00
Food Services Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services Community Services	8200 9100			0.00	0.00
Debt Service: (Function 9200)	2100			0.00	0.00
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees Miscellaneous	730 790			0.00	0.00
Capital Outlay:	790			0.00	0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				****	
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans Sala of Capital Assats	3720			0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balance, July 1, 2013	2800			0.00	0.00
Adjustment to Fund Balances	2891 2700	0.00	0.00	0.00	0.00

		Special Revenue Funds Food Other Federal Miscellaneous Total						
	Account	Services	Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue			
	Number	410	420	490	Funds			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	rumoer	410	420	470	1 unus			
ASSETS								
Cash and Cash Equivalents	1110	4,329,015.00	(53,924.00)	164,233.00	4,439,324.00			
Investments	1160	1,129.00	1,602.00	1,736.00	4,467.00			
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00			
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00			
Interest Receivable on Investment	1170	0.00	0.00	0.00	0.00			
Due From Reinsurer	1180 1210	0.00	0.00	0.00	0.00			
Deposits Receivable Due From Other Funds:	1210	0.00	0.00	0.00	0.00			
Budgetary Funds	1141	406,548.00	165,907.00	252,795.00	825,250.00			
Internal Funds	1142	0.00	0.00	0.00	0.00			
Due From Other Agencies	1220	219,540.00	244,857.00	339,873.00	804,270.00			
Inventory	1150	482,990.00	0.00	0.00	482,990.00			
Prepaid Items	1230	0.00	0.00	0.00	0.00			
Restricted Assets:								
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00			
Total Assets		5,439,222.00	358,442.00	758,637.00	6,556,301.00			
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00			
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00			
Total Assets and Deferred Outflows of Resources	-	5,439,222.00	358,442.00	758,637.00	6,556,301.00			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
AND FUND BALANCES LIABILITIES								
Accrued Salaries and Benefits	2110	44,996.00	70,408.00	34,145.00	149,549,00			
Payroll Deductions and Withholding	2110	0.00	70,408.00	34,145.00	149,549.00			
Accounts Payable	2170	56,331.00	225.535.00	70.360.00	352,226.00			
Cash Overdraft	2125	0.00	0.00	0.00	0.00			
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 Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00			
Sales Tax Payable	2260	0.00	0.00	0.00	0.00			
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00			
Matured Interest Payable	2190	0.00	0.00	0.00	0.00			
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00			
Accrued Interest Payable	2210	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	62,499.00	0.00	62,499.00			
Current Notes Payable	2250	0.00	0.00	0.00	0.00			
Due to Other Funds:	2161	0.00	0.00	0.00	0.00			
Budgetary Funds	2161	0.00	0.00	0.00	0.00			
Internal Funds Advanced Revenues:	2162	0.00	0.00	0.00	0.00			
Unearned Revenue	2410	206,930.00	0.00	589,549.00	796,479.00			
Unavailable Revenue	2410	0.00	0.00	0.00	0.00			
Total Liabilities	2410	308,257.00	358,442.00	694,054.00	1,360,753.00			
DEFERRED INFLOWS OF RESOURCES		200,201100	223,11233	37 1,02 1100	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00			
Deferred Revenue	2630	0.00	0.00	0.00	0.00			
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00			
FUND BALANCES								
Nonspendable:								
Inventory	2711	482,990.00	0.00	0.00	482,990.00			
Prepaid Amounts	2712	0.00	0.00	0.00	0.00			
Permanent Fund Principal Other Not in Spendoble Form	2713 2719	0.00	0.00	0.00	0.00			
Other Not in Spendable Form Total Nonspendable Fund Balance	2719	482,990.00	0.00	0.00	482,990.00			
Restricted for:	2/10	482,990.00	0.00	0.00	482,990.00			
Economic Stabilization	2721	0.00	0.00	0.00	0.00			
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00			
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00			
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00			
Debt Service	2725	0.00	0.00	0.00	0.00			
Capital Projects	2726	0.00	0.00	0.00	0.00			
Restricted for	2729	4,647,975.00	0.00	0.00	4,647,975.00			
Restricted for	2729	0.00	0.00	0.00	0.00			
Total Restricted Fund Balance	2720	4,647,975.00	0.00	0.00	4,647,975.00			
Committed to:	2721	0.00	0.00	0.00				
Economic Stabilization	2731	0.00	0.00	0.00	0.00			
Committed for	2732 2739	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00			
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00			
Assigned to:	2130	0.00	0.00	0.00	0.00			
Special Revenue	2741	0.00	0.00	64,583.00	64,583.00			
Debt Service	2742	0.00	0.00	0.00	0.00			
Capital Projects	2743	0.00	0.00	0.00	0.00			
Permanent Fund	2744	0.00	0.00	0.00	0.00			
Assigned for	2749	0.00	0.00	0.00	0.00			
Assigned for	2749	0.00	86,838.00	1,212,370.00	1,299,208.00			
Total Assigned Fund Balance	2740	0.00	86,838.00	1,276,953.00	1,363,791.00			
Total Unassigned Fund Balance	2750	0.00	(86,838.00)	(1,212,370.00)	(1,299,208.00			
Total Fund Balances	2700	5,130,965.00	0.00	64,583.00	5,195,548.00			
Total Liabilities, Deferred Inflows of Resources and Fund Balances								
		5,439,222.00	358,442.00	758,637.00	6,556,301.00			

	Debt Service Funds						
		SBE/COBI	Special Act	Section 1011.14/	Motor Vehicle		Other Debt
	Account	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	District Bonds 250	Service 290
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	230	290
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	238,410.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1130	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment:	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	0.00	0.00	0.00	0.00	0.00
Internal Funds Due from Other Agencies	1142 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
Restricted Assets:							
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		238,410.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		238,410.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES							
AND FUND BALANCES							
LIABILITIES Accrued Salaries and Repetits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholding	2110	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	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 Sales Tax Payable	2150 2260	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
Accrued Interest Payable	2210	4,894.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:	2230	0.00	0.00	0.00	0.00	0.00	0.00
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
Advanced Revenues:	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	4,894.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance Restricted for:	2710	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725 2726	233,516.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	233,516.00	0.00	0.00	0.00	0.00	0.00
Committed to:							
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:							
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	233,516.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources		· ·					

	Account	Total Nonmajor Debt Service
	Number	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS Cook and Cook Equipment	1110	0.00
Cash and Cash Equivalents Investments	1110 1160	0.00 238,410.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1130	0.00
Interest Receivable on Investments	1170	0.00
Due From Reinsurer	1180	0.00
Deposits Receivable Due From Other Funds:	1210	0.00
Budgetary Funds	1141	0.00
Internal Funds	1142	0.00
Due from Other Agencies	1220	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Restricted Assets: Cash with Fiscal/Service Agents	1114	0.00
Total Assets	1114	238,410.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00
Total Deferred Outflows of Resources		0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES	 	238,410.00
AND FUND BALANCES		
LIABILITIES		
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholding	2170	0.00
Accounts Payable	2120	0.00
Cash Overdraft	2125	0.00
Judgments Payable Construction Contracts Payable	2130	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00
Sales Tax Payable	2260	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Due to Fiscal Agent	2240	0.00
Accrued Interest Payable	2210	4,894.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Current Notes Payable Due to Other Funds:	2250	0.00
Budgetary Funds	2161	0.00
Internal Funds	2162	0.00
Advanced Revenues:	2102	0.00
Unearned Revenue	2410	0.00
Unavailable Revenue	2410	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		4,894.00
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00
Deferred Revenue	2630	0.00
Total Deferred Inflows of Resources	2030	0.00
FUND BALANCES		
Nonspendable:		
Inventory	2711	0.00
Prepaid Amounts	2712	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00
Total Nonspendable Fund Balance	2710	0.00
Restricted for:	2710	0.00
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	0.00
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service Capital Projects	2725 2726	233,516.00
Restricted for	2729	0.00
Restricted for	2729	0.00
Total Restricted Fund Balance	2720	233,516.00
Committed to:	1	,
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for	2739 2739	0.00
Total Committed Fund Balance	2730	0.00
Assigned to:	2.50	0.00
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Fund	2744	0.00
Assigned for	2749	0.00
Assigned for	2749 2740	0.00
Total Assigned Fund Balance	2/40	0.00
Total Unassigned Fund Balance	2750	0.00
Total Fund Balances	2700	233,516.00
Total Liabilities, Deferred Inflows of Resources		/-
and Fund Balances		238,410.00

June 30, 2014							
						Capital Pro	jects Funds
		Capital Outlay	Special	Section 1011.14/	Public Education		Capital Outlay and
		Bond Issues	Act	1011.15,	Capital Outlay		and
	Account	(COBI)	Bonds	F.S., Loans	(PECO)	District Bonds	Debt Service Program
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	310	320	330	340	350	360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS							
Cash and Cash Equivalents	1110	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
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 on Investment	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	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	2,113.00
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
Restricted Assets:		0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES	_	0.00	0.00	0.00	0.00	0.00	2,113.00
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1710	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	+	0.00	0.00	0.00	0.00	0.00	2,113.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	0.00	0.00	0.00	0.00	2,113.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	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
Cash Overdraft	2125	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
Sales Tax Payable	2260	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
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 Current Notes Payable	2230 2250	0.00	0.00		0.00	0.00	0.00
Due to Other Funds:	2230	0.00	0.00	0.00	0.00	0.00	0.00
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
Advanced Revenues:	2102	0.00	0.00	0.00	0.00	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	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES							
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
	_				0.00		
Total Nonspendable Fund Balance Restricted for:	2710	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	2,113.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	2,113.00
Committed to:		_	_		_		
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balance	2739	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2/30	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	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	2,113.00
Total Liabilities, Deferred Inflows of Resources							
and Fund Balances		0.00	0.00	0.00	0.00	0.00	2,113.00

June 30, 2014	1				
		N . 10 5 1			
		Nonvoted Capital	Voted		
		Improvement Section	Capital		Total Nonmajor
	Account	1011.71(2), F.S.	Improvement	Other Capital Projects	Capital Projects
A CORPUS A NO DEPENDED ON THE OWN OF DECOME OF	Number	370	380	390	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS	1110	0.00	0.00	0.00	0.00
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investment	1170	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	2,113.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Restricted Assets:					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	2,113.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	2,113.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES					·
AND FUND BALANCES	1				
LIABILITIES	1				
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00
Accounts Payable	2170	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Judgments Payable	2123	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Due to Other Funds:					
Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00
Advanced Revenues:					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
Nonspendable:					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	2,113.00
Restricted for	2729	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	2,113.00
Committed to:	2521	2.44	2.44		
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00
Assigned to:	1				
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00
	2/40	5.00	5.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	2,113.00
Total Liabilities, Deferred Inflows of Resources	2700	0.00	0.00	0.00	2,112.00
and Fund Balances	1	0.00	0.00	0.00	2,113.00
	1	0.00	0.00	0.00	2,113.00

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	rumber	000	Tunus
ASSETS			
Cash and Cash Equivalents	1110	0.00	4,439,324.0
nvestments Taxes Receivable, Net	1160 1120	0.00	242,877.0
Accounts Receivable, Net	1130	0.00	0.0
nterest Receivable on Investment	1170	0.00	0.0
Oue From Reinsurer	1180	0.00	0.0
Deposits Receivable	1210	0.00	0.0
Due From Other Funds:		0.00	025 250 0
Budgetary Funds Internal Funds	1141 1142	0.00	825,250.0 0.0
Due from Other Agencies	1220	0.00	806,383.0
nventory	1150	0.00	482,990.0
Prepaid Items	1230	0.00	0.0
Pestricted Assets:			
Cash with Fiscal/Service Agents	1114	0.00	0.0
Total Assets		0.00	6,796,824.0
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.0
Total Deferred Outflows of Resources		0.00	0.0
Total Assets and Deferred Outflows of Resources ABILITIES, DEFERRED INFLOWS OF RESOURCES	 	0.00	6,796,824.0
AND FUND BALANCES JABILITIES JABILITIES			
Accrued Salaries and Benefits	2110	0.00	149,549.0
ayroll Deductions and Withholding	2170	0.00	0.0
Accounts Payable	2120	0.00	352,226.0
ash Overdraft	2125	0.00	0.0
udgments Payable	2130	0.00	0.0
Construction Contracts Payable	2140	0.00	0.0
Construction Contracts Payable - Retained Percentage	2150	0.00	0.0
ales Tax Payable	2260	0.00	0.0
Matured Bonds Payable	2180	0.00	0.0
Matured Interest Payable Due to Fiscal Agent	2190 2240	0.00	0.0
Accrued Interest Payable	2210	0.00	4,894.0
Deposits Payable	2220	0.00	0.0
Oue to Other Agencies	2230	0.00	62,499.0
Current Notes Payable	2250	0.00	0.0
Due to Other Funds:			
Budgetary Funds	2161	0.00	0.0
Internal Funds	2162	0.00	0.0
dvanced Revenues:			
Unavailable Revenue	2410 2410	0.00	796,479.0 0.0
Cotal Liabilities	2410	0.00	1,365,647.0
DEFERRED INFLOWS OF RESOURCES	+	0.00	1,303,047.0
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.0
Deferred Revenue	2630	0.00	0.0
otal Deferred Inflows of Resources		0.00	0.0
UND BALANCES			
Vonspendable:			
Inventory	2711	0.00	482,990.0
Prepaid Amounts	2712	0.00	0.0
Permanent Fund Principal	2713	0.00	0.0
Other Not in Spendable Form	2719 2710	0.00	482,990.0
Total Nonspendable Fund Balance Restricted for:	2/10	0.00	482,990.0
Economic Stabilization	2721	0.00	0.0
Federal Required Carryover Programs	2722	0.00	0.0
State Required Carryover Programs	2723	0.00	0.0
Local Sales Tax and Other Tax Levy	2724	0.00	0.0
Debt Service	2725	0.00	233,516.0
Capital Projects	2726	0.00	2,113.0
Restricted for	2729	0.00	4,647,975.0
Restricted for	2729	0.00	0.0
Total Restricted Fund Balance	2720	0.00	4,883,604.0
Committed to: Economic Stabilizatior	2731	0.00	0.0
Contractual Agreements	2732	0.00	0.0
Committed for	2739	0.00	0.0
Committed for	2739	0.00	0.0
Total Committed Fund Balance	2730	0.00	0.0
ssigned to:			_
Special Revenue	2741	0.00	64,583.0
Debt Service	2742	0.00	0.0
Capital Projects	2743	0.00	0.0
Permanent Fund	2744	0.00	0.0
Assigned for	2749	0.00	1.200.208.6
Assigned for	2749	0.00	1,299,208.0
Total Assigned Fund Balance	2740	0.00	1,363,791.0
T-+-1 IIi 1 E 1 P 1			(1.799.708.6
Total Unassigned Fund Balance Otal Fund Balances Otal Liabilities, Deferred Inflows of Resources	2750 2700	0.00	5,431,177.0

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, 2014

	1	Special Revenue Funds					
	H	Food	Other Federal	Miscellaneous	Total Nonmajor		
	Account	Services	Programs	Special Revenue	Special Revenue		
	Number	410	420	490	Funds		
REVENUES							
Federal Direct	3100	0.00	801,920.00	0.00	801,920.00		
Federal Through State and Local	3200	12,429,723.00	22,112,792.00	0.00	34,542,515.00		
State Sources	3300	172,836.00	0.00	0.00	172,836.00		
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,						
Operational Purposes	3421,	0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00		
Debt Service	3423	0.00	0.00	0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00		
Capital Projects	3423	0.00	0.00	0.00	0.00		
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00		
Charges for Service - Food Service	345X	5,190,096.00	0.00	0.00	5,190,096.00		
Impact Fees	3496	0.00	0.00	0.00	0.00		
Other Local Revenue		40,850.00	0.00	2,291,831.00	2,332,681.00		
Total Local Sources	3400	5,230,946.00	0.00	2,291,831.00	7,522,777.00		
Total Revenues		17,833,505.00	22,914,712.00	2,291,831.00	43,040,048.00		
EXPENDITURES Current:							
	5000	0.00	13,874,421.00	1,116,697.00	14,991,118.00		
Instruction Student Personnel Services	6100	0.00	2,865,287.00	44,345.00	2,909,632.00		
Instructional Media Services	6200	0.00	9,873.00	0.00	9,873.00		
Instruction and Curriculum Development Services	6300	0.00	539,374.00	32,306.00	571,680.00		
Instructional Staff Training Services	6400	0.00	3,478,528.00	285,958.00	3,764,486.00		
Instructional-Related Technology	6500	0.00	2,431.00	0.00	2,431.00		
Board	7100	0.00	0.00	0.00	0.00		
General Administration	7200	0.00	1,020,536.00	0.00	1,020,536.00		
School Administration	7300	0.00	0.00	39,492.00	39,492.00		
Facilities Acquisition and Construction	7410	0.00	77,446.00	0.00	77,446.00		
Fiscal Services	7500	0.00	0.00	18,089.00	18,089.00		
Food Services	7600	17,012,977.00	0.00	0.00	17,012,977.00		
Central Services	7700 7800	0.00	10,000.00 169,851.00	114,704.00 12,046.00	124,704.00		
Student Transportation Services Operation of Plant	7900	0.00	10,520.00	0.00	181,897.00 10,520.00		
Maintenance of Plant	8100	0.00	0.00	0.00	0.00		
Administrative Technology Service:	8200	0.00	0.00	0.00	0.00		
Community Services	9100	0.00	801,920.00	3,143.00	805,063.00		
Debt Service: (Function 9200)	7.00		001,720100	2,212133	,		
Retirement of Principal	710	0.00	0.00	0.00	0.00		
Interest	720	0.00	0.00	0.00	0.00		
Dues and Fees	730	0.00	0.00	0.00	0.00		
Miscellaneous	790	0.00	0.00	0.00	0.00		
Capital Outlay:							
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00		
Other Capital Outlay	9300	159,576.00 17,172,553.00	54,525.00 22,914,712.00	623,910.00 2,290,690.00	838,011.00 42,377,955.00		
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	+	660,952.00	0.00	1,141.00	662,093.00		
OTHER FINANCING SOURCES (USES)	+	000,732.00	0.00	1,141.00	002,073.00		
Issuance 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		
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00		
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00		
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00		
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00		
Loans	3720	0.00	0.00	0.00	0.00		
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 Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00	0.00	0.00		
Face Value 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		
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00		
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00		
Premium on Refunding Lease-Purchase Agreement	3794	0.00	0.00	0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	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		
SPECIAL ITEMS	1	0.00	0.00	0.00	0.00		
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00		
EATRAORDINART ITEMS	1	0.00	0.00	0.00	0.00		
Net Change in Fund Balances	+ +	660,952.00	0.00	1,141.00	662,093.00		
Fund Balance, July 1, 2013	2800	4,470,013.00	0.00	63,442.00	4,533,455.00		
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00		
Fund Balance, June 30, 2014	2700	5,130,965.00	0.00	64,583.00	5,195,548.00		

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NORMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

		Debt Service Funds							
		SBE/COBI	Special Act	Section 1011.14/	Motor Vehicle	District P. 1	Other Debt	Total Nonmajor	
	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	District Bonds 250	Service 290	Debt Service Funds	
REVENUES	Number	210	220	230	240	250	290	runds	
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
State Sources	3300	1,707,071.00	0.00	0.00	0.00	0.00	0.00	1,707,071.00	
Local Sources:	2411 2421								
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3412, 3421,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Service	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,								
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	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 Other Local Revenue	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenues	3400	1,707,071.00	0.00	0.00	0.00	0.00	0.00	1,707,071.00	
EXPENDITURES									
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional-Related Technology	6500	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	
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 7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Food Services Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	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)	710	1 215 000 00	0.00	0.00	0.00	0.00	0.00	1 215 000 00	
Retirement of Principal Interest	710 720	1,215,000.00 520,932.00	0.00	0.00	0.00	0.00	0.00	1,215,000.00 520,932.00	
Dues and Fees	730	28,746.00	0.00	0.00	0.00	0.00	0.00	28,746.00	
Miscellaneous	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		1,764,678.00	0.00	0.00	0.00	0.00	0.00	1,764,678.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(57,607.00)	0.00	0.00	0.00	0.00	0.00	(57,607.00)	
Issuance of Bonds	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	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loans Sala of Control Access	3720 3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Capital Assets 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	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	658,000.00	0.00	0.00	0.00	0.00	0.00	658,000.00	
Premium on Refunding Bonds	3792	106,524.00	0.00	0.00	0.00	0.00	0.00	106,524.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760	(764 920 00)	0.00	0.00	0.00	0.00	0.00	(764,920.00)	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	(806,646.00)	0.00	0.00	0.00	0.00	(806,646.00)	
Total Other Financing Sources (Uses)		(396.00)	(806,646.00)	0.00	0.00	0.00	0.00	(807,042.00)	
SPECIAL ITEMS									
	ļ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	1	i l						0.00	
EXTRAORDINARY ITEMS		0.00	0.00	0.00					
		(58.003.00)	(806 646 00)	0.00	0.00	0.00	0.00		
Net Change in Fund Balances	2900	(58,003.00)	(806,646.00)	0.00	0.00	0.00	0.00	(864,649.00)	
	2800 2891								

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

		Capital Projects Funds									
	Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 1011.14/ 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	Voted Capital Improvement	Other Capital Projects	Total Nonmajor Capital Projects
REVENUES	Number	310	320	330	340	350	360	370	380	390	Funds
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Sources	3300	0.00	0.00	0.00	0.00	0.00	184,573.00	0.00	0.00	0.00	184,573.0
Local Sources:											
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,										
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capita		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Projects	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00	0.00	184,573.00	0.00	0.00	0.00	184,573.0
Current:											
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Fiscal Services	7500 7600	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Food Services Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7800	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	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	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Debt Service: (Function 9200)											
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	1,070.00	0.00	0.00	0.00	1,070.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	0.00	0.00	0.00	0.00	0.00	181,390.00	0.00	0.00	0.00	181,390.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,390.00
Total Expenditures	9300	0.00	0.00	0.00	0.00	0.00	182,460.00	0.00	0.00	0.00	182,460.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00	2,113.00	0.00	0.00	0.00	2,113.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00	2,115.00	0.00	0.00	0.00	2,113.00
Issuance of Bonds	3710	0.00	0.00	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	0.00	0.0
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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Loans Color Control Appet	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.0
Loss Recoveries	3740	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			0.0
Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00	0.00	0.00		0.00		0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 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	0.0
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds	3770 3715 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 0.00 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
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds	3770 3715 3792 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	0.0 0.0 0.0 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3770 3715 3792 892 3755 3794 894	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 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
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	3770 3715 3792 892 3755 3794 894 760	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	0.00 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
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Ecase-Purchase Agreements Transfers In	3770 3715 3792 892 3755 3794 894 760 3600	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	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Ease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out	3770 3715 3792 892 3755 3794 894 760	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 0.00 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 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3770 3715 3792 892 3755 3794 894 760 3600	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 0.00 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 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Ecase-Purchase Agreements Payments to Refunding Ecrow Agent (Function 9299) Transfers In	3770 3715 3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 0.0	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 0.00 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 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3770 3715 3792 892 3755 3794 894 760 3600	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	3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Ecase-Purchase Agreements Payments to Refunding Ecrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3770 3715 3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 0.0	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 0.00 0.00 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 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3770 3715 3792 892 3755 3794 894 760 3600 9700	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 0.00 0.00 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 0.00 0.00 0.00 0.00 0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds Premium on Refunding Bonds Discount on Refunding Bonds Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements Payments to Refunding Ecase-Purchase Agreements Payments to Refunding Ecrow Agent (Function 9299) Transfers In Transfers Out Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3770 3715 3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 0.0	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 0.00 0.00 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 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0

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, 2014

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES	Number	000	1 unus
Federal Direct	3100	0.00	801,920.00
Federal Through State and Local State Sources	3200 3300	0.00	34,542,515.00 2,064,480.00
Local Sources:	3300	0.00	2,004,480.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		
Operational Purposes	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00
Capital Projects	3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	5,190,096.00
Impact Fees Other Local Revenue	3496	0.00	0.00 2,332,681.00
Total Local Sources	3400	0.00	7,522,777.00
Total Revenues		0.00	44,931,692.00
EXPENDITURES			
Current:	#000	0.00	1100111000
Instruction Student Personnel Services	5000 6100	0.00	14,991,118.00 2,909,632.00
Instructional Media Services	6200	0.00	9,873.00
Instruction and Curriculum Development Services	6300	0.00	571,680.00
Instructional Staff Training Services	6400	0.00	3,764,486.00
Instructional-Related Technology	6500	0.00	2,431.00
Board General Administration	7100 7200	0.00	1,020,536.00
School Administration	7300	0.00	39,492.00
Facilities Acquisition and Construction	7410	0.00	77,446.00
Fiscal Services	7500	0.00	18,089.00
Food Services	7600	0.00	17,012,977.00
Central Services Student Transportation Services	7700 7800	0.00	124,704.00 181,897.00
Operation of Plant	7900	0.00	10,520.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Service	8200	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	805,063.00
Retirement of Principal	710	0.00	1,215,000.00
Interest	720	0.00	520,932.00
Dues and Fees	730	0.00	29,816.00
Miscellaneous	790	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	181,390.00
Other Capital Outlay	9300	0.00	838,011.00
Total Expenditures	,,,,,,	0.00	44,325,093.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	606,599.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710	0.00	0.00
Premium on Sale of Bonds	3710 3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements Loans	893 3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	658,000.00 106,524.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	(764 020 00)
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	0.00	(764,920.00)
Transfers Out	9700	0.00	(806,646.00)
Total Other Financing Sources (Uses) SPECIAL ITEMS	7100	0.00	(807,042.00)
EXTRAORDINARY ITEMS		0.00	0.00
N. Cl	 	0.00	0.00
Net Change in Fund Balances	2800	0.00	(200,443.00)
Fund Balance, July 1, 2013 Adjustment to Fund Balances	2800	0.00	5,631,620.00 0.00
Fund Balance, June 30, 2014	2700	0.00	5,431,177.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND FOOD SERVICE For the Fiscal Year Ended June 30, 2014

Number Comment Comme		A	D. 1	A	A	Variance with Final Budget -	
MYVENNES		Account Number			Actual Amounts		
Federal Through State and Local 3200 11,905,350,00 12,23,723,00 12,23,723,00 0.00 Low Bours 12,23,723,00 172,350,00 172,350,00 172,350,00 0.00 Low Bours 12,23,23,00 172,350,00 172,350,00 172,350,00 0.00 Low Bours 12,23,23,00 172,350,00 172,350,00 0.00 Low Bours 12,23,23,00 0.00 Low Bours 12,23,23,23,00 0.00 Low Bours 12,23,23,23,00 0.00 Low Bours 12,23,23,23,23,23,23,23,23,23,23,23,23,23							
Sept Control Sources			11 9/5 380 00	12 /29 723 00	12 //29 723 00		
Departs Tase Levice Tase Configuration and Excess Post for 2011, 2012,							
Deb Service	Property Taxes Levied, Tax Redemptions and Excess Fees for					0.00	
Capital Projects	Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00	
		3413, 3421,				0.00	
Charge for Service Food Service 348X 5,401,336.00 5,211,785.00 6,000.00 0,							
Tobal Load Sources		,	5,401,328.00	5,213,785.00	5,190,096.00		
Total Care Total Revenues 3400 5,416,335.00 5,230,946.00 5,230,946.00 0.00		3496	45.005.00	45.44.00	10.050.00		
Table Nerwise		3400					
Lorental Engineering South South					, ,		
Instruction							
Student Personnel Services		5000				0.00	
Instruction and Curriculum Development Services 6300 0.00 0.00 1.6 structional Actual Training Services 6400 0.00 0.00 1.6 structional Actual Training Services 6400 0.00	Student Personnel Services	6100				0.00	
Instructional Staff Training Services							
Instructional-Related Technology							
General Administration		6500				0.00	
School Administration							
Facilities Acquisition and Construction							
Food Services 7600							
Central Services 7700							
Student Transportation Services 7800			16,441,926.00	17,012,977.00	17,012,977.00		
Operation of Plant							
Administrative Technology Services \$200	Operation of Plant	7900				0.00	
Community Services							
Deb Service: (Function 9200)							
Interest		7100				0.00	
Dues and Frees	•						
Miscellaneous 790							
Facilities Acquisition and Construction							
Description Proceeds Procee							
Total Expenditures 16,441,926.00 17,172,553.00 17,172,553.00 0.00				150 576 00	150 576 00		
Excess (Deficiency) of Revenues Over (Under) Expenditures		9300	16,441,926.00				
Issuance of Bonds	Excess (Deficiency) of Revenues Over (Under) Expenditures			660,952.00		0.00	
Pennium on Sale of Bonds	· · · · · · · · · · · · · · · · · · ·	2710				0.00	
Discount on Sale of Bonds 891 0.00							
Premium on Lease-Purchase Agreements 3793 0.00	Discount on Sale of Bonds					0.00	
Discount on Lease-Purchase Agreements 893 0.00							
Loans 3720 0.00							
Loss Recoveries 3740 0.00	Loans	3720				0.00	
Proceeds of Forward Supply Contract 3760 0.00							
Proceeds from Special Facility Construction Account 3770 0.00							
Premium on Refunding Bonds 3792 0.00							
Discount on Refunding Bonds 892 0.00			_				
Refunding Lease-Purchase Agreements 3755 0.00							
Premium on Refunding Lease-Purchase Agreements 3794 0.00							
Payments to Refunding Escrow Agent (Function 9299) 760 0.00	Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Transfers In 3600 0.00 Transfers Out 9700 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							
Transfers Out 9700 0.00							
SPECIAL ITEMS 0.00	Transfers Out					0.00	
Comparison			0.00	0.00	0.00	0.00	
Net Change in Fund Balances 1,087,045.00 660,952.00 660,952.00 0.00 Fund Balance, July 1, 2013 2800 4,470,013.00 4,470,013.00 4,470,013.00 0.00 Adjustment to Fund Balances 2891 0.00 0.00 0.00						0.00	
Fund Balance, July 1, 2013 2800 4,470,013.00 4,470,013.00 4,470,013.00 0.00 Adjustment to Fund Balances 2891 0.00 <td< td=""><td>EXTRAORDINARY ITEMS</td><td></td><td></td><td></td><td></td><td>0.00</td></td<>	EXTRAORDINARY ITEMS					0.00	
Adjustment to Fund Balances 2891 0.00		2000				0.00	
			4,470,013.00	4,470,013.00	4,470,013.00		
			5,557,058.00	5,130,965.00	5,130,965.00	0.00	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND OTHER FEDERAL

For the Fiscal Year Ended June 30, 2014

Γ	1				
	Account	Budgeted .	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES	2400	747 000 00	204.000.00	204 222 22	0.00
Federal Direct Federal Through State and Local	3100 3200	715,000.00 23,393,012.00	801,920.00 22,112,792.00	801,920.00 22,112,792.00	0.00
State Sources	3300	23,393,012.00	22,112,792.00	22,112,792.00	0.00
Local Sources:	2200				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	3400	24,108,012.00	22,914,712.00	22,914,712.00	0.00
EXPENDITURES		24,100,012.00	22,714,712.00	22,714,712.00	0.00
Current:					
Instruction	5000	16,146,873.00	13,874,421.00	13,874,421.00	0.00
Student Personnel Services	6100	2,404,150.00	2,865,287.00	2,865,287.00	0.00
Instructional Media Services	6200	19,873.00	9,873.00	9,873.00	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	705,127.00 2,865,557.00	539,374.00 3,478,528.00	539,374.00 3,478,528.00	0.00
Instructional-Related Technology	6500	9,875.00	2,431.00	2.431.00	0.00
Board	7100	.,	,	,	0.00
General Administration	7200	918,559.00	1,020,536.00	1,020,536.00	0.00
School Administration	7300	19,118.00			0.00
Facilities Acquisition and Construction	7410	50,000.00	77,446.00	77,446.00	0.00
Fiscal Services Food Services	7500 7600				0.00
Central Services	7700		10,000.00	10,000.00	0.00
Student Transportation Services	7800	182,755.00	169,851.00	169,851.00	0.00
Operation of Plant	7900	16,600.00	10,520.00	10,520.00	0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200	715 000 00	001.020.00	001.020.00	0.00
Community Services Debt Service: (Function 9200)	9100	715,000.00	801,920.00	801,920.00	0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:	7420				0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	54,525.00	54,525.00	54,525.00	0.00
Total Expenditures	7500	24,108,012.00	22,914,712.00	22,914,712.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)	ļ	0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS	+				0.00
LATRACADINAK I ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balance, July 1, 2013	2800				0.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	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 SPECIAL REVENUE FUND MISCELLANEOUS For the Fiscal Year Ended June 30, 2014

	Account Number	Budgeted A	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	Number	Original	1 mai	Amounts	1 oshive (regative)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	4.440.502.00	2 200 500 00	2 204 024 00	0.00
Other Local Revenue Total Local Sources	3400	1,469,782.00 1,469,782.00	2,290,690.00 2,290,690.00	2,291,831.00 2,291,831.00	1,141.00 1,141.00
Total Revenues	3400	1,469,782.00	2,290,690.00	2,291,831.00	1,141.00
EXPENDITURES		2,102,102.00		2,2,2,002100	-,
Current: Instruction	5000	546 735 00	1 116 607 00	1 116 607 00	0.00
Student Personnel Services	6100	546,735.00	1,116,697.00 44,345.00	1,116,697.00 44,345.00	0.00
Instructional Media Services	6200		. 1,5 15.30	. 1,5 .5.00	0.00
Instruction and Curriculum Development Services	6300	21,413.00	32,306.00	32,306.00	0.00
Instructional Staff Training Services Instructional-Related Technology	6400 6500	212,971.00	285,958.00	285,958.00	0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300		39,492.00	39,492.00	0.00
Facilities Acquisition and Construction	7410	5 2.0 5 2.00	40,000,00	40.000.00	0.00
Fiscal Services Food Services	7500 7600	53,053.00	18,089.00	18,089.00	0.00
Central Services	7700		114,704.00	114,704.00	0.00
Student Transportation Services	7800	11,200.00	12,046.00	12,046.00	0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100 8200				0.00
Administrative Technology Services Community Services	9100	500.00	3,143.00	3,143.00	0.00
Debt Service: (Function 9200)	7100	200.00	3,113100	3,113.00	0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees Miscellaneous	730 790				0.00
Capital Outlay: Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	623,910.00	623,910.00	623,910.00	0.00
Total Expenditures		1,469,782.00	2,290,690.00	2,290,690.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	1,141.00	1,141.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sale of Capital Assets	3720 3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+				0.00
Net Change in Fund Balances	+	0.00	0.00	1,141.00	0.00 1,141.00
Fund Balance, July 1, 2013	2800	0.00	0.00	63,442.00	63,442.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	64,583.00	64,583.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND ARRA ECONOMIC STIMULUS For the Fiscal Year Ended June 30, 2014

					Variance with
	Account	Budgeted A	Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100	2,086,761.00	2,086,761.00	1,936,514.00	(150,247.00)
Federal Through State and Local State Sources	3200 3300				0.00
Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			425,000.00	424,998.00	(2.00)
Total Local Sources	3400	0.00	425,000.00	424,998.00	(2.00)
Total Revenues	1	2,086,761.00	2,511,761.00	2,361,512.00	(150,249.00)
EXPENDITURES					
Current: Instruction	5000				0.00
Student 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
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710				0.00
Interest	720	2,125,484.00	2,125,500.00	2,125,484.00	16.00
Dues and Fees	730	8,500.00	8,500.00	7,000.00	1,500.00
Miscellaneous	790	,	,	ĺ	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		2,133,984.00	2,134,000.00	2,132,484.00	1,516.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(47,223.00)	377,761.00	229,028.00	(148,733.00)
OTHER FINANCING SOURCES (USES)	2510				0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791				0.00
Proceeds of Lease-Purchase Agreements	891 3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715	<u> </u>			0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	2,321,413.00	2,472,000.00	2,471,307.00	0.00 (693.00)
Transfers In Transfers Out	9700	2,321,413.00	2,472,000.00	2,4/1,30/.00	(693.00)
Total Other Financing Sources (Uses)	2700	2,321,413.00	2,472,000.00	2,471,307.00	(693.00)
SPECIAL ITEMS	1	2,321,713.00	2,472,000.00	2,771,307.00	(0/3.00)
	1				0.00
EXTRAORDINARY ITEMS	1				
	<u> </u>				0.00
Net Change in Fund Balances		2,274,190.00	2,849,761.00	2,700,335.00	(149,426.00)
Fund Balance, July 1, 2013	2800	7,146,685.00	7,146,685.00	7,146,685.00	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	9,420,875.00	9,996,446.00	9,847,020.00	(149,426.00)

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND SBE/COBI BONDS For the Fiscal Year Ended June 30, 2014

			Variance with		
	Account	Budgeted A	mounts	Actual	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	1,735,932.00	1,707,080.00	1,707,071.00	(9.00)
Local Sources:	2444 2424				
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				0.00
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421,				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	+			0.00
Other Local Revenue	3470				0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		1,735,932.00	1,707,080.00	1,707,071.00	(9.00)
EXPENDITURES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	, ,	(/
Current:					
Instruction	5000				0.00
Student 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
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100 8200				0.00
Administrative Technology Services Community Services	9100	-			0.00
Debt Service: (Function 9200)	9100	-			0.00
Retirement of Principal	710	1,215,000.00	1,215,000.00	1,215,000.00	0.00
Interest	720	520,932.00	520,933.00	520,932.00	1.00
Dues and Fees	730	0.00	29,000.00	28,746.00	254.00
Miscellaneous	790	0.00	765,000.00	764,920.00	80.00
Capital Outlay:				101,2000	
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		1,735,932.00	2,529,933.00	2,529,598.00	335.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(822,853.00)	(822,527.00)	326.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770		650,000,00	<#C 000 51	0.00
Face Value of Refunding Bonds	3715		660,000.00	658,000.00	(2,000.00)
Premium on Refunding Bonds	3792		107,000.00	106,524.00	(476.00)
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755				0.00
Premium on Refunding Lease-Purchase Agreements	3755 3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)	7700	0.00	767,000.00	764,524.00	(2,476.00)
SPECIAL ITEMS	† †	0.00	707,000.00	704,324.00	(2,770.00)
					0.00
EXTRAORDINARY ITEMS	†				
					0.00
Net Change in Fund Balances	1	0.00	(55,853.00)	(58,003.00)	(2,150.00)
Fund Balance, July 1, 2013	2800	339,761.00	291,519.00	291,519.00	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	339,761.00	235,666.00	233,516.00	(2,150.00)

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND SPECIAL ACT BONDS For the Fiscal Year Ended June 30, 2014

	Account		Amounts	Actual	Variance with Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300				0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00
Current:	5000				0.00
Instruction Student Personnel Services	5000 6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services Instructional-Related Technology	6400 6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200) Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	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 OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3740				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794	<u> </u>			0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600				0.00
Transfers Out	9700		(806,646.00)	(806,646.00)	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	(806,646.00)	(806,646.00)	0.00
EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances	2000	0.00	(806,646.00)	(806,646.00)	0.00
Fund Balance, July 1, 2013 Adjustment to Fund Balances	2800 2891	806,646.00	806,646.00	806,646.00	0.00
Fund Balance, June 30, 2014	2700	806,646.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND OTHER DEBT SERVICE For the Fiscal Year Ended June 30, 2014

	Account	Budgeted	Amounts	Actual	Variance with Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300				0.00
Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees Other Local Revenue	3496		36,396.00	36,391.00	0.00 (5.00)
Total Local Sources	3400	0.00	36,396.00	36,391.00	(5.00)
Total Revenues		0.00	36,396.00	36,391.00	(5.00)
EXPENDITURES					
Current: Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration School Administration	7200				0.00
Facilities Acquisition and Construction	7300 7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700 7800				0.00
Student Transportation Services Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710	20,414,228.00	20,411,438.00	20,266,477.00	144,961.00
Interest	720	6,594,572.00	6,597,395.00	6,597,293.00	102.00
Dues and Fees	730	7,600.00	7,600.00	7,600.00	0.00
Miscellaneous Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		27,016,400.00	27,016,433.00	26,871,370.00	145,063.00
OTHER FINANCING SOURCES (USES)		(27,016,400.00)	(26,980,037.00)	(26,834,979.00)	145,058.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Solver Conital Assets	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715				0.00
Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600	27,016,400.00	27,016,037.00	26,870,976.00	(145,061.00)
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		27,016,400.00	27,016,037.00	26,870,976.00	(145,061.00)
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	 	0.00	36,000.00	35,997.00	(3.00)
Fund Balance, July 1, 2013	2800	971,430.00	971,430.00	971,430.00	0.00
Adjustment to Fund Balances	2891	051 105 **	1.005.100.55	1 005 125	0.00
Fund Balance, June 30, 2014	2700	971,430.00	1,007,430.00	1,007,427.00	(3.00)

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND LOCAL CAPITAL IMPROVEMENT TAX For the Fiscal Year Ended June 30, 2014

	Account Number	Budgeted An		Actual	Variance with Final Budget -
	Number				r mai Duuget -
		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:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				0.00
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421,				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423	62,886,514.00	62,886,514.00	63,261,086.00	374,572.00
Local Sales Taxes	3418, 3419	02,880,314.00	02,880,314.00	03,201,080.00	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	3470			136,992.00	136,992.00
Total Local Sources	3400	62,886,514.00	62,886,514.00	63,398,078.00	511,564.00
Total Revenues		62,886,514.00	62,886,514.00	63,398,078.00	511,564.00
EXPENDITURES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Current:					
Instruction	5000				0.00
Student 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
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	61,353,817.00	43,165,310.00	9,275,355.00	33,889,955.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100 8200				0.00
Administrative Technology Services Community Services	9100				0.00
Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730			1,899.00	(1,899.00)
Miscellaneous	790			2,022100	0.00
Capital Outlay:	,,,,				0.00
Facilities Acquisition and Construction	7420		18,188,507.00	18,188,507.00	0.00
Other Capital Outlay	9300		, ,	., ,	0.00
Total Expenditures		61,353,817.00	61,353,817.00	27,465,761.00	33,888,056.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,532,697.00	1,532,697.00	35,932,317.00	34,399,620.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds Refunding Lease Purchase Agreements	892 3755			-	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794		-	+	0.00
Discount on Refunding Lease-Purchase Agreements	894			+	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			+	0.00
Transfers In	3600		14,000.00	13,888.00	(112.00)
Transfers Out	9700	(47,427,334.00)	(49,076,210.00)	(47,899,160.00)	1,177,050.00
Total Other Financing Sources (Uses)	7700	(47,427,334.00)	(49,062,210.00)	(47,885,272.00)	1,176,938.00
SPECIAL ITEMS	+ +	(-11,721,334.00)	(+7,002,210.00)	(~1,005,212.00)	1,170,230.00
					0.00
EXTRAORDINARY ITEMS	1				3.00
· · · · · · · · · · · · · · · · · · ·					0.00
Net Change in Fund Balances	 	(45,894,637.00)	(47,529,513.00)	(11,952,955.00)	35,576,558.00
Fund Balance, July 1, 2013	2800	51,273,846.00	51,273,846.00	51,273,846.00	0.00
Adjustment to Fund Balances	2891	. ,	. ,		0.00
Fund Balance, June 30, 2014	2700	5,379,209.00	3,744,333.00	39,320,891.00	35,576,558.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND OTHER CAPITAL PROJECTS For the Fiscal Year Ended June 30, 2014

					Variance with
	Account	Budgeted Amo		Actual	Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	2,556,159.00	2,587,144.00	2,620,113.00	32,969.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423 3418, 3419	16 225 221 00	16 225 221 00	15 701 472 00	(433,848.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	16,225,321.00	16,225,321.00	15,791,473.00	0.00
Impact Fees	3496			30,484.00	30,484.00
Other Local Revenue	3470	1,957,500.00	1,984,153.00	2,110,844.00	126,691.00
Total Local Sources	3400	18,182,821.00	18,209,474.00	17,932,801.00	(276,673.00
Total Revenues		20,738,980.00	20,796,618.00	20,552,914.00	(243,704.00
EXPENDITURES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	==,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(= 10), 1 1111
Current:					
Instruction	5000				0.00
Student 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
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	72,054,237.00	36,895,619.00	5,834,236.00	31,061,383.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services Student Transportation Services	7700 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
Debt Service: (Function 9200)	7100				0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		41,425,515.00	41,425,515.00	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		72,054,237.00	78,321,134.00	47,259,751.00	31,061,383.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(51,315,257.00)	(57,524,516.00)	(26,706,837.00)	30,817,679.00
OTHER FINANCING SOURCES (USES)	2710				
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720		8,869,894.00	8,869,894.00	0.00
Sale of Capital Assets	3730		0,007,074.00	3,000.00	3,000.00
Loss Recoveries	3740			5,000.00	0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755			i	0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(2,556,482.00)	(2,570,482.00)	(2,485,208.00)	85,274.00
Total Other Financing Sources (Uses)	1	(2,556,482.00)	6,299,412.00	6,387,686.00	88,274.00
SPECIAL ITEMS					
EVERY A ORDINA DV. INC. VG	+				0.00
EXTRAORDINARY ITEMS					
Not Change in Fund Delaware	+ +	(52.071.720.00)	(51 225 104 20)	(20.210.151.00)	20,005,052,00
Net Change in Fund Balances	2000	(53,871,739.00)	(51,225,104.00)	(20,319,151.00)	30,905,953.00
Fund Balance, July 1, 2013	2800 2891	71,982,142.00	71,982,142.00	71,982,142.00	0.00
Adjustment to Fund Balances					

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND ARRA ECONOMIC STIMULUS For the Fiscal Year Ended June 30, 2014

				1	Variance with
	Account	Budgeted	Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					(g ,
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				0.00
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	3.70	17,937.00	17,942.00	17,942.00	0.00
Total Local Sources	3400	17,937.00	17,942.00	17,942.00	0.00
Total Revenues		17,937.00	17,942.00	17,942.00	0.00
EXPENDITURES		. ,,	. ,,	.,,	
Current:					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300	-	<u> </u>		0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant Administrative Technology Services	8100 8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	95,340.00	95,345.00	95,345.00	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		95,340.00	95,345.00	95,345.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(77,403.00)	(77,403.00)	(77,403.00)	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740				0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770				0.00
Face Value of Refunding Bonds	3770 3715				0.00
Premium on Refunding Bonds	3713				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					·
	ļ				0.00
Net Change in Fund Balances		(77,403.00)	(77,403.00)	(77,403.00)	0.00
Fund Balance, July 1, 2013	2800	77,403.00	77,403.00	77,403.00	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	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 CAPITAL PROJECTS FUND CODS For the Fiscal Year Ended June 30, 2014

					Variance with
	Account	Budgeted	Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200	100.024.00	100.024.00	104 572 00	0.00
State Sources Local Sources:	3300	198,034.00	198,034.00	184,573.00	(13,461.00)
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		198,034.00	198,034.00	184,573.00	(13,461.00)
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00
Instructional Staff Training Services Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410		15,574.00		15,574.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730		1,070.00	1,070.00	0.00
Miscellaneous	790				0.00
Capital Outlay:	7.420	100.024.00	101 200 00	101 200 00	0.00
Facilities Acquisition and Construction	7420 9300	198,034.00	181,390.00	181,390.00	0.00
Other Capital Outlay Total Expenditures	9300	198,034.00	198,034.00	182,460.00	0.00 15,574.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	2,113.00	2,113.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	2,113.00	2,113.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740	· · ·			0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	
EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances		0.00	0.00	2,113.00	2,113.00
Fund Balance, July 1, 2013	2800				0.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	2,113.00	2,113.00

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

For the Fiscal Year Ended June 30, 2014

	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	Number	Original	Tillal	Amounts	1 ositive (ivegative)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	3.50				0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES		****			
Current:					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300	<u> </u>			0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100 8200				0.00
Administrative Technology Services Community Services	9100				0.00
Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	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)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740				0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770				0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	37/0				0.00
Premium on Refunding Bonds	3715				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)	2.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		2.30	2.00	2.30	0.00
EXTRAORDINARY ITEMS					
Not Observe in Free I Polymer	1	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2013	2800				0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2014

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS								,	
Current Assets:									
Cash and Cash Equivalents	1110 1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	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 Budgetary Funds	1141	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 1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Total Current Assets	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	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
Capital Assets: 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	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Motor Vehicles	1349 1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	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
Other Capital Assets, Net of Accumulated Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital 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
DEFERRED OUTFLOWS OF RESOURCES	4040		0.00			0.00			0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Liabilities:									
Accrued Salaries and Benefits	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
Cash Overdraft	2125	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	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 Budgetary Funds	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
Advanced Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities Long-Term Liabilities:	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due Within One Year:									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year: 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		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
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets	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	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2014

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									•
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	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	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)									
Investment Income	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
Other 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	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	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 Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2014

	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
GAGY IV ONG PROMODERATING A CONTINUES	911	912	913	914	915	921	922	Enterprise 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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital deb Interest paid on capital deb	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	5.00	3.00	3.00	3.00	0.00
Proceeds from sales and maturities of investment	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, 201: Cash and cash equivalents - June 30, 2014	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(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:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities: (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 reinsure	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 agencie:	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 liabilitie Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	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	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 advanced/deferred revenuc Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program Increase (decrease) in estimated liability for claims adjustmen	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:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital asset:	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 investment Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodutes 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 POSITION INTERNAL SERVICE FUNDS June 30, 2014

	Account	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance	Self-Insurance 715	Consortium Programs	Other Internal Service 791	Total Internal Service Funds
ASSETS	Number	/11	/12	/15	714	/15	731	191	Service Funds
Current Assets:									
Cash and Cash Equivalents	1110	7,772,870.00	1,760,238.00	1,818,657.00	748,107.00	320,654.00	0.00	0.00	12,420,526.00
Investments	1160	5,053,285.00	2,512,376.00	11,682.00	4,805.00	2,502,618.00	0.00	0.00	10,084,766.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	8,994.00	4,497.00	0.00	0.00	4,497.00	0.00	0.00	17,988.00
Due from Reinsurer	1180	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 Budgetary Funds	1141	878.00 0.00	403.00	0.00 32,274.00	959.00 0.00	403.00	0.00	0.00	2,643.00 32,274.00
Due From Other Agencies Inventory	1220 1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	11,105.00	0.00	0.00	0.00	0.00	0.00	11,105.00
Total Current Assets	1230	12,911,027.00	4,288,619.00	1,862,613.00	753,871.00	2,828,172.00	0.00	0.00	22,644,302.00
Noncurrent Assets:		,,,,	1,200,017100	1,002,010100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,,_,,,_,,,	0100		,_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	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
Capital Assets:	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1310 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	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 Lease	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
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets Total Assets		0.00 12,911,027.00	0.00 4,288,619.00	0.00 1,862,613.00	0.00 753.871.00	0.00 2,828,172.00	0.00	0.00	22.644.302.00
DEFERRED OUTFLOWS OF RESOURCES		12,911,027.00	4,288,619.00	1,862,613.00	/55,8/1.00	2,828,172.00	0.00	0.00	22,644,302.00
	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES	 	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Liabilities:									
Accrued Salaries and Benefits	2110	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	34,286.00	352.00	62,285.00	3,959.00	3,849.00	0.00	0.00	104,731.00
Cash Overdraft	2125	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
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 Budgetary Funds	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
Advanced Revenues Estimated Unpaid Claims - Self-Insurance Program	2410 2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Seir-Insurance Program Estimated Liability for Claims Adjustment	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	2212	34,536.00	352.00	62,285.00	3,959.00	3,849.00	0.00	0.00	104,981.00
Long-Term Liabilities:	1	J+,JJ0.00	332.00	02,203.00	3,737.00	3,047.00	0.00	0.00	10+,701.00
Portion Due Within One Year:									
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	2,343,956.00	233,956.00	123,840.00	214,863.00	231,797.00	0.00	0.00	3,148,412.00
Other Post-Employment Benefits Liability						0.00	0.00	0.00	0.00
	2360	0.00	0.00	0.00	0.00			0.00	3,148,412.00
Oher Long-Term Liabilities		2,343,956.00	233,956.00	123,840.00	214,863.00	231,797.00	0.00	0.00	
Oher Long-Term Liabilities Due Within One Year	2360						0.00 0.00	0.00	6,296,824.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year:	2360 2380	2,343,956.00 4,687,912.00	233,956.00 467,912.00	123,840.00 247,680.00	214,863.00 429,726.00	231,797.00 463,594.00	0.00		
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases	2360 2380 2315	2,343,956.00 4,687,912.00 0.00	233,956.00 467,912.00 0.00	123,840.00 247,680.00 0.00	214,863.00 429,726.00 0.00	231,797.00 463,594.00 0.00	0.00	0.00	0.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences	2360 2380 2315 2330	2,343,956.00 4,687,912.00 0.00 3,574.00	233,956.00 467,912.00 0.00 1,655.00	123,840.00 247,680.00 0.00 0.00	214,863.00 429,726.00 0.00 3,334.00	231,797.00 463,594.00 0.00 1,660.00	0.00 0.00 0.00	0.00 0.00	0.00 10,223.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2360 2380 2315 2330 2350	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00	233,956.00 467,912.00 0.00 1,655.00 620,905.00	123,840.00 247,680.00 0.00 0.00 0.00	214,863.00 429,726.00 0.00 3,334.00 0.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 10,223.00 5,766,085.00
Oher Long-Term Liabilities Due Wilhin One Year Portion Due After One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2360 2380 2315 2330 2350 2360	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00	233,956.00 467,912.00 0.00 1,655.00 620,905.00 0.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00	214,863.00 429,726.00 0.00 3,334.00 0.00 0.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 10,223.00 5,766,085.00 0.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities	2360 2380 2315 2330 2350	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00	233,956.00 467,912.00 0.00 1,655.00 620,905.00 0.00 622,560.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00	214,863.00 429,726.00 0.00 3,334.00 0.00 0.00 3,334.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 10,223.00 5,766,085.00 0.00 5,776,308.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year	2360 2380 2315 2330 2350 2360	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00	233,956.00 467,912.00 0.00 1,655.00 620,905.00 0.00 622,560.00 1,245,120.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	214,863.00 429,726.00 0.00 3,334.00 0.00 0.00 3,334.00 6,668.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00 315,904.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 10,223.00 5,766,085.00 0.00 5,776,308.00 11,552,616.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities	2360 2380 2315 2330 2350 2360	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00	233,956,00 467,912,00 0,00 1,655,00 620,905,00 0,00 622,560,00 1,245,120,00 1,713,032,00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 247,680.00	214,863.00 429,726.00 0.00 3,334.00 0.00 0.00 3,334.00 6,668.00 436,394.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00 315,904.00 779,498.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 10,223.00 5,766,085.00 0.00 5,776,308.00 11,552,616.00 17,849,440.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Liabilities Total Liabilities	2360 2380 2315 2330 2350 2360	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00	233,956.00 467,912.00 0.00 1,655.00 620,905.00 0.00 622,560.00 1,245,120.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	214,863.00 429,726.00 0.00 3,334.00 0.00 0.00 3,334.00 6,668.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00 315,904.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 10,223.00 5,766,085.00 0.00 5,776,308.00 11,552,616.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES	2360 2380 2380 2315 2330 2350 2360 2380	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00 14,707,372.00	233,956.00 467,912.00 0.00 1,655.00 620,905.00 0.00 622,560.00 1,245,120.00 1,713,032.00 1,713,384.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 247,680.00 309,965.00	214,863.00 429,726.00 0.00 3,334.00 0.00 0.00 3,334.00 6,668.00 436,394.00 440,353.00	231,797.00 463,594.00 0.00 1,660.00 0.00 157,952.00 315,904.00 779,498.00 783,347.00	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 0.0	0.00 10,223,00 5,766,085,00 0.00 5,776,308,00 11,552,616,00 17,849,440,00 17,954,421,00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2360 2380 2380 2315 2330 2350 2360 2380 2610	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00 14,707,372.00	233,956.00 467,912.00 0.00 1.655.00 620,905.00 0.00 622,560.00 1,713,032.00 1,713,032.00 1,713,334.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 247,680.00 309,965.00	214.863.00 429.726.00 0.00 3.334.00 0.00 0.00 3.334.00 6.668.00 436.394.00 440.353.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00 315,904.00 779,498.00 783,347.00	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 0.0	0.00 10,223.00 5,766.085.00 0.00 5,776,308.00 11,552,616.00 17,849,440.00 17,954,421.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Defeit Net Carying Amount of Debt Refunding	2360 2380 2315 2330 2350 2360 2380 2610 2620	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00 14,707,372.00 0.00 0.00	233,956.00 467,912.00 0.00 1,655.00 620,905.00 622,560.00 1,245,120.00 1,713,032.00 1,713,032.00 0.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 247,680.00 309,965.00	214,863.00 429,726.00 0.00 0.3,334.00 0.00 0.3334.00 6,668.00 436,394.00 440,353.00 0.00	231.797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 315,994.00 779,498.00 783,347.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 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 10,223.00 5,766,085.00 0.00 5,776,308.00 11,552,616.00 17,849,440.00 17,954,421.00 0.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue	2360 2380 2380 2315 2330 2350 2360 2380 2610	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00 14,707,372.00	233,956.00 467,912.00 0.00 1.655.00 620,905.00 0.00 622,560.00 1,713,032.00 1,713,032.00 1,713,334.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 247,680.00 309,965.00	214.863.00 429.726.00 0.00 3.334.00 0.00 0.00 3.334.00 6.668.00 436.394.00 440.353.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00 315,904.00 779,498.00 783,347.00	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 0.0	0.00 10,223.00 5,766.085.00 0.00 5,776,308.00 11,552,616.00 17,849,440.00 17,954,421.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES	2360 2380 2315 2330 2350 2360 2380 2610 2620	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00 14,707,372.00 0.00 0.00 0.00	233,956,00 467,912.00 0.00 1,655.00 620,905.00 0.00 622,560.00 1,713,032.00 1,713,032.00 0.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	214.863.00 429.726.00 0.00 3.334.00 0.00 3.334.00 6.668.00 436.394.00 440.353.00 0.00 0.00	231,797.00 463,594.00 0.00 1,660.00 0.00 157,952.00 315,904.00 779,498.00 0.00 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 0.0	0.00 10,223.00 5.766.085.00 0.00 5.776.308.00 11,552,616.00 17,849,440.00 17,954.421.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets	2360 2380 2315 2330 2350 2360 2380 2610 2620 2630	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00 14,707,372.00 0.00 0.00 0.00 0.00	233,956.00 467,912.00 0.00 1.655.00 620,905.00 0.00 622,560.00 1,713,032.00 1,713,032.00 0.00 0.00 0.00 0.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	214.863.00 429.726.00 0.00 3.334.00 0.00 0.00 6.668.00 436.394.00 440.353.00 0.00 0.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00 315,904.00 779,498.00 0.00 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 0.0	0.00 10,223.00 5.766.085.00 0.00 5.776.308.00 11.552.616.00 17,849.440.00 17,954,421.00 0.00 0.00 0.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Defeit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION	2360 2380 2315 2330 2350 2360 2380 2610 2620 2630 2770 2780	2,343,956.00 4,687,912.00 	233,956.00 467,912.00 0.00 1,655.00 620,905.00 622,560.00 1,245,120.00 1,713,032.00 1,713,384.00 0.00 0.00 0.00 0.00 0.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	214,863.00 429,726.00 0.00 3,334.00 0.00 0.00 3,334.00 6,668.00 436,394.00 0.00 0.00 0.00 0.00	231,797.00 463,594.00 0.00 15,692.00 0.00 157,952.00 315,904.00 779,498.00 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 0.0	0.00 10,223.00 5,766,085.00 0.00 5,776,308.00 11,552,616.00 17,849,440.00 17,954,421.00 0.00 0.00 0.00 0.00
Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Oher Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets	2360 2380 2315 2330 2350 2360 2380 2610 2620 2630	2,343,956.00 4,687,912.00 0.00 3,574.00 4,988,888.00 0.00 4,992,462.00 9,984,924.00 14,672,836.00 14,707,372.00 0.00 0.00 0.00 0.00	233,956.00 467,912.00 0.00 1.655.00 620,905.00 0.00 622,560.00 1,713,032.00 1,713,032.00 0.00 0.00 0.00 0.00	123,840.00 247,680.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	214.863.00 429.726.00 0.00 3.334.00 0.00 0.00 6.668.00 436.394.00 440.353.00 0.00 0.00	231,797.00 463,594.00 0.00 1,660.00 156,292.00 0.00 157,952.00 315,904.00 779,498.00 0.00 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 0.0	0.00 10,223.00 5,766,085.00 0.00 5,776,308.00 11,552,616.00 17,849,440.00 17,954,421.00 0.00 0.00 0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES									
Charges for Services	3481	2,490,358.00	0.00	2,322,982.00	153,997.00	0.00	0.00	0.00	4,967,337.00
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	210,621.00	0.00	0.00	0.00	0.00	0.00	0.00	210,621.00
Total Operating Revenues		2,700,979.00	0.00	2,322,982.00	153,997.00	0.00	0.00	0.00	5,177,958.00
OPERATING EXPENSES									
Salaries	100	139,240.00	32,258.00	0.00	55,127.00	32,257.00	0.00	0.00	258,882.00
Employee Benefits	200	36,394.00	10,014.00	0.00	20,231.00	10,019.00	0.00	0.00	76,658.00
Purchased Services	300	457,773.00	34,185.00	193,557.00	49,688.00	7,173.00	0.00	0.00	742,376.00
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	700	1,690,178.00	111,498.00	1,972,163.00	0.00	59,484.00	0.00	0.00	3,833,323.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		2,323,585.00	187,955.00	2,165,720.00	125,046.00	108,933.00	0.00	0.00	4,911,239.00
Operating Income (Loss)		377,394.00	(187,955.00)	157,262.00	28,951.00	(108,933.00)	0.00	0.00	266,719.00
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	36,530.00	10,678.00	5,920.00	2,488.00	5,308.00	0.00	0.00	60,924.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other 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	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	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)		36,530.00	10,678.00	5,920.00	2,488.00	5,308.00	0.00	0.00	60,924.00
Income (Loss) Before Operating Transfers		413,924.00	(177,277.00)	163,182.00	31,439.00	(103,625.00)	0.00	0.00	327,643.00
Transfers In	3600	0.00	279,490.00	0.00	0.00	270,789.00	0.00	0.00	550,279.00
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 Position		413,924.00	102,213.00	163,182.00	31,439.00	167,164.00	0.00	0.00	877,922.00
Net Position, July 1, 2013	2880	5,126,149.00	3,329,538.00	1,513,306.00	500,276.00	2,267,410.00	0.00	0.00	12,736,679.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2780	5,540,073,00	3,431,751.00	1,676,488.00	531,715.00	2,434,574.00	0.00	0.00	13,614,601.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2014

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	/11	/12	/15	/14	/13	/31	791	Service runus
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	2,490,287.00	(31.00)	2,294,517.00	153,923.00	(31.00)	0.00	0.00	4,938,665.00
Payments to suppliers	(451,389.00)	(38,927.00)	(131,272.00)	(45,729.00)	(9,599.00)	0.00	0.00	(676,916.00)
Payments to employees	(196,848.00)	(45,580.00)	0.00	(78,844.00)	(45,579.00)	0.00	0.00	(366,851.00)
Payments for interfund services used	(2,212,648.00)	(24,908.00)	(1,998,323.00)	37,623.00	(106,113.00)	0.00	0.00	(4,304,369.00)
Other receipts (payments)	210,621.00	0.00	0.00	0.00	0.00	0.00	0.00	210,621.00
Net cash provided (used) by operating activities	(159,977.00)	(109,446.00)	164,922.00	66,973.00	(161,322.00)	0.00	0.00	(198,850.00)
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	279,490.00	0.00	0.00	270,789.00	0.00	0.00	550,279.00
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	0.00	279,490.00	0.00	0.00	270,789.00	0.00	0.00	550,279.00
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 asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital deb Interest paid on capital deb	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 investment	(4,934,706.00)	(2,476,509.00)	3,840,00	1,673.00	(2,480,444.00)	0.00	0.00	(9,886,146.00)
Interest and dividends received	36,530.00	10.678.00	5,920.00	2,488.00	5,308.00	0.00	0.00	60,924.00
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	(4.898,176,00)	(2,465,831,00)	9,760.00	4,161.00	(2,475,136.00)	0.00	0.00	(9,825,222,00)
Net increase (decrease) in cash and cash equivalents	(5,058,153.00)	(2,295,787.00)	174,682.00	71,134.00	(2,365,669.00)	0.00	0.00	(9,473,793.00)
Cash and cash equivalents - July 1, 2013	12,831,023.00	4,056,025.00	1,643,975.00	676,973.00	2,686,323.00	0.00	0.00	21,894,319.00
Cash and cash equivalents - June 30, 2014	7,772,870.00	1,760,238.00	1,818,657.00	748,107.00	320,654.00	0.00	0.00	12,420,526.00
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:								
Operating income (loss)	377,394.00	(187,955.00)	157,262.00	28,951.00	(108,933.00)	0.00	0.00	266,719.00
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities: (Increase) decrease in accounts receivable	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 due from reinsure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from remains (Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	(71.00)	(31.00)	3,809.00	(74.00)	(31.00)	0.00	0.00	3 602 00
(Increase) decrease in due from other agencie:	0.00	0.00	(32,274,00)	0.00	0.00	0.00	0.00	(32,274.00)
(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	776.00	0.00	0.00	0.00	0.00	0.00	776.00
Increase (decrease) in salaries and benefits payable	(21,214.00)	(3,308.00)	0.00	(3,486.00)	(3,303.00)	0.00	0.00	(31,311.00)
Increase (decrease) in payroll tax liabilitie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	6,384.00	(5,518.00)	62,285.00	3,959.00	(2,426.00)	0.00	0.00	64,684.00
Increase (decrease) in cash overdraft	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencie:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenus Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(522,470.00)	86,590.00	(26,160.00)	37,623.00	(46,629.00)	0.00	0.00	(471,046.00)
Increase (decrease) in estimated unpaid claims - Seif-Insurance Program Increase (decrease) in estimated liability for claims adjustmen	(522,470.00)	0.00	(26,160.00)	0.00	(46,629.00)	0.00	0.00	(4/1,046.00)
Total adjustments	(537,371.00)	78,509.00	7,660,00	38.022.00	(52,389.00)	0.00	0.00	(465,569.00)
Net cash provided (used) by operating activities	(159,977.00)	(109,446.00)	164,922.00	66,973.00	(161,322.00)	0.00	0.00	(198,850.00)
Noncash investing, capital and financing activities:	(10),),,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(102,110.00)	101,722.00	50,775.00	(101,522.00)	5.00	5.00	(170,020.00)
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 investment	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 FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2014

		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 on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	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
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	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
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS

For the Fiscal Year Ended June 30, 2014

		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 Income:					
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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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	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 Position		0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2014

		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 on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	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
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	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
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	_1	0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2014

		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 Income:					
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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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	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 Position		0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2014

		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 on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	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
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	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
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS

For the Fiscal Year Ended June 30, 2014

		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 Income:					
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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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	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 Position		0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS

June 30, 2014

		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 on Investments	1170	0.00	0.00	0.00	0.00
Due From 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					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	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

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2014

	Account	Balance			Balance
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
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 on Investments	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					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	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

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

Agency Fund Name

June 30, 2014

	Account	Balance			Balance
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
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 on Investments	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					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	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

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

Agency Fund Name

June 30, 2014

	Account	Balance			Balance
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
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 on Investments	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					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	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

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2014

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2013	Additions	Deductions	June 30, 2014
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 on Investments	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					
Accrued Salaries and Benefits	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
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	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

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

	Account Number	Island Village Montessori Charter School, Inc.	Sarasota Suncoast Academy, Inc.	Student Leadership Academy of Venice, Inc.	Imagine School at North Port, Inc.	Imagine School at Palmer Ranch	Sarasota Military Academy, Inc.
ASSETS Current Assets:	Tumber	Charter Benoon, Inc.	reduciny, mer	or venecy me	ue 1 (02 til 1 01 t) 1 ite	at I time!	Treaterny, Tree
Cash and Cash Equivalents Investments	1110 1160	738,735.00 0.00	606,335.00 0.00	300,593.00 0.00	486,825.00 0.00	228,210.00 0.00	1,057,166.00 0.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, net Interest Receivable on Investments	1130 1170	40,616.00 0.00	112.00 0.00	0.00 0.00	271,595.00 0.00	391,606.00 0.00	18,841.00 0.00
Due from Reinsurer Deposits Receivable	1180 1210	0.00	0.00 78,477.00	0.00	9,316.00	0.00 10,020.00	0.00 25,812.00
Due From Other Agencies Internal Balances	1220	0.00	0.00	62,106.00 0.00	10,714.00 0.00	10,634.00 0.00	32,189.00 532,206.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Total Current Assets	1230	18,818.00 798,169.00	185,469.00 870,393.00	20,060.00 383,359.00	77,608.00 856,058.00	0.00 640,470.00	0.00 1,666,214.00
Noncurrent assets: Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds Prepaid Insurance Costs	1420 1430	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00	101,200.00 0.00
Investments Total Noncurrent Assets	1460	0.00	0.00	0.00	0.00	0.00	386,520.00 487,720.00
Capital Assets: Land	1310	829,115.00	0.00	0.00	106.016.00	0.00	973,750.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress Improvements Other Than Buildings	1360 1320	0.00	0.00 15,319.00	98,194.00 629,661.00	1,010,335.00 579,762.00	0.00 16,210.00	800.00 50,420.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	0.00 4,727,857.00	(7,549.00) 689,932.00	(181,483.00) 0.00	(112,210.00) 386,310.00	(1,032.00)	(19,332.00) 11,116,997.00
Less Accumulated Depreciation	1339	(1,277,829.00)	(234,470.00)	0.00	(60,442.00)	0.00	(1,392,262.00)
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	1,138,812.00 (605,718.00)	403,856.00 (300,950.00)	479,797.00 (419,970.00)	985,421.00 (428,516.00)	128,325.00 (96,984.00)	1,187,918.00 (820,910.00)
Motor Vehicles Less Accumulated Depreciation	1350 1359	20,472.00 (15,461.00)	11,000.00 (11,000.00)	1.00 0.00	360,180.00 (66,033.00)	223,141.00 (47,399.00)	267,859.00 (145,281.00)
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	53,300.00
Less Accumulated Depreciation Audiovisual Materials	1379 1381	0.00 0.00	0.00 0.00	0.00	0.00 43,267.00	0.00 6,221.00	(38,586.00)
Less Accumulated Depreciation Computer Software	1388 1382	0.00	0.00	0.00	(19,427.00) 480.00	(1,479.00) 0.00	0.00
Less Accumulated Amortization	1389	0.00 3,988,133.00	0.00 0.00 566,138.00	0.00 508,006.00	0.00 1,668,792.00	0.00 227,003.00	0.00 0.00 10,260,123.00
Other Capital Assets, Net of Depreciation Total Capital Assets		4,817,248.00	566,138.00	606,200.00	2,785,143.00	227,003.00	11,234,673.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		5,615,417.00	1,436,531.00	989,559.00	3,641,201.00	867,473.00	13,388,607.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910 1920	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Total Deferred Outflows of Resources	1920	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES Current Liabilities:							
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	207,594.00	168,591.00 441.00	585,138.00 19,946.00	266,147.00 23,337.00	313,207.00 0.00
Accounts Payable	2120	14,593.00	10,450.00	123,359.00	1,085,452.00	455,896.00	124,275.00
Cash Overdraft Judgments Payable	2125 2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	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
Due to Fiscal Agent Accrued Interest Payable	2240 2210	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Advanced Revenues	2250 2410	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280	0.00	0.00				
Total Current Liabilities Long-Term Liabilities:	2200	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00
	2200						
Portion Due Within One Year:		0.00 14,593.00	0.00 218,044.00	0.00 292,391.00	0.00 1,690,536.00	0.00 745,380.00	0.00 437,482.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases	2310 2315	0.00 14,593.00 211,268.00 0.00	0.00 218,044.00 0.00 0.00	0.00 292,391.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00	0.00 745,380.00 109,337.00 0.00	0.00 437,482.00 0.00 0.00
Portion Due Within One Year: Notes Payable	2310	0.00 14,593.00 211,268.00	0.00 218,044.00 0.00	0.00 292,391.00 0.00	0.00 1,690,536.00 69,725.00	0.00 745,380.00 109,337.00	0.00 437,482.00 0.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable	2310 2315 2320 2330 2340	0.00 14,593.00 211,268.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2310 2315 2320 2330 2340 2350 2360	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 292,391.00 0.00 0.00 16,378.00 0.00 0.00	69,725.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2310 2315 2320 2330 2340 2350	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 292,391.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year	2310 2315 2320 2330 2340 2350 2360 2370 2380	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable	2310 2315 2320 2330 2330 2350 2350 2360 2370 2380 2390 2280	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 16,378.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases	2310 2315 2320 2330 2340 2350 2350 2370 2380 2390 2280	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 292,391.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences	2310 2315 2320 2330 2330 2340 2350 2360 2380 2390 2280 2310 2315 2320 2330 2330 2330	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 5,336,000.00 0.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2310 2315 2320 2330 2330 2340 2350 2350 2350 2350 2350 2350 2350 235	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 110,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 5,336,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2310 2315 2320 2330 2330 2350 2350 2360 2370 2380 2390 2280 2310 2310 2310 2310 2320 2330 2340 2350 2360 2360 2360 2360 2360 2360 2360 236	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 110,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2310 2315 2320 2330 2340 2350 2360 2370 2380 2380 2380 2380 2380 2380 2380 238	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 110,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 5,336,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate	2310 2315 2325 2330 2340 2350 2370 2380 2390 2280 2315 2315 2320 2340 2315 2320 2320 2320 2320 2320 2320 2320 232	3,971,595.00 3,971,595.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	69,725.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 114,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument	2310 2315 2320 2330 2340 2350 2350 2360 2370 2380 2390 2280 2315 2320 2330 2340 2350 2360 2370 2370 2380 2390 2390 2390 2390 2390 2390 2390 239	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	69,725.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 11,000.00 0.00
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Liabilities	2310 2315 2320 2330 2340 2350 2350 2360 2370 2380 2390 2280 2315 2320 2330 2340 2350 2360 2370 2370 2380 2390 2390 2390 2390 2390 2390 2390 239	3,971,595.00 0,00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 110,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2310 2315 2320 2330 2340 2350 2350 2380 2390 2280	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 110,000.00 14,125.00 0.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2310 2315 2320 2330 2340 2350 2370 2380 2390 2280 2315 2315 2320 2340 2350 2360 2370 2380 2390 2390 2390 2390 2390 2390 2390 239	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	69,725.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Defeired Revenue Total Deferred Inflows of Resources	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2315 2315 2320 2330 2350 2370 2370 2380 2390 2280	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	69,725.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 69,725.00 645,466.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2315 2315 2320 2330 2350 2370 2370 2380 2390 2280	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	69,725.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2315 2320 2330 2330 2350 2360 2370 2380 2390 2280	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 5,336,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities Derivative Instrument Estimated Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service	2310 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2315 2320 2330 2340 2350 2360 2370 2380 2390 2280 2390 2390 2390 2390 2390 2390 2390 239	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities DEFERED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service Debt Service Capital Projects	2310 2315 2320 2330 2340 2350 2370 2380 2390 2280 2310 2315 2320 2320 2320 2320 2320 2320 2320 232	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 10,000,00 114,125.00 0.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due Within One Year Portion Due After One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in More than One Year Total Long-Term Liabilities DeFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service Debt Service	2310 2315 2320 2330 2340 2350 2370 2380 2370 2380 2380 2390 2280 2315 2320 2340 2350 2380 2390 2380 2390 2390 2380 2370 2380 2370 2380 2380 2380 2380 2380 2380 2380 238	0.00 14,593.00 211,268.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 218,044.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 292,391.00 0.00 0.00 0.00 16,378.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 1,690,536.00 69,725.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 745,380.00 109,337.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 437,482.00 0.00 0.00 10,000.00 14,125.00 0.00 0.00 0.00 409,551.00 0.00 433,676.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

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

		Sarasota	Suncoast	Total Nonmajor
	Account Number	School of Arts and Sciences, Inc.	School for Innovative Studies, Inc.	Component Units
ASSETS Company Assets				
Current Assets: Cash and Cash Equivalents	1110	2,567,673.00	176,007.00	6,161,544.00
Investments Taxes Receivable, net	1160 1120	0.00	0.00	0.00
Accounts Receivable, net	1130	427.00	128.00	723,325.00
Interest Receivable on Investments Due from Reinsurer	1170 1180	0.00	0.00	0.00
Deposits Receivable Due From Other Agencies	1210 1220	3,541.00	0.00	127,766.00
Internal Balances	1220	0.00	0.00	115,643.00 532,206.00
Inventory Prepaid Items	1150 1230	0.00 4,303.00	0.00 56,188.00	0.00 362,446.00
Total Current Assets	1230	2,575,944.00	232,323.00	8,022,930.00
Noncurrent assets: Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds Prepaid Insurance Costs	1420 1430	0.00	0.00	101,200.00
Investments	1460	0.00	0.00	386,520.00
Total Noncurrent Assets Capital Assets:		0.00	0.00	487,720.00
Land Land Improvements - Nondepreciable	1310 1315	652,565.00 0.00	0.00	2,561,446.00 0.00
Construction in Progress	1360	0.00	0.00	1,109,329.00
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	0.00	0.00	1,291,372.00 (321,606.00)
Buildings and Fixed Equipment	1330	8,386,585.00	151,413.00	25,459,094.00
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	(695,905.00) 1,069,644.00	(43,704.00) 231,274.00	(3,704,612.00) 5,625,047.00
Less Accumulated Depreciation	1349	(721,229.00)	(154,691.00)	(3,548,968.00)
Motor Vehicles Less Accumulated Depreciation	1350 1359	254,098.00 (248,996.00)	8,710.00 (1,742.00)	1,145,461.00 (535,912.00)
Property Under Capital Lease	1370	43,000.00	0.00	96,300.00
Less Accumulated Depreciation Audiovisual Materials	1379 1381	(16,893.00) 11,955.00	0.00	(55,479.00) 61,443.00
Less Accumulated Depreciation	1388	(9,962.00)	0.00	(30,868.00)
Computer Software Less Accumulated Amortization	1382 1389	143,577.00 (130,373.00)	20,240.00 (18,806.00)	164,297.00 (149,179.00)
Other Capital Assets, Net of Depreciation		8,085,501.00	192,694.00	25,496,390.00
Total Capital Assets Total Assets		8,738,066.00 11,314,010.00	192,694.00 425,017.00	29,167,165.00 37,677,815.00
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00 0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00
Current Liabilities:				
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	167,916.00 0.00	0.00	1,708,593.00 43,724.00
Accounts Payable	2120	318,477.00	1,773.00	2,134,275.00
Cash Overdraft Judgments Payable	2125 2130	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00
Due to Other Agencies Current Notes Payable	2230	0.00	7,920.00	7,920.00
Advanced Revenues	2250 2410	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271 2272	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00
Total Current Liabilities Long-Term Liabilities:		486,393.00	9,693.00	3,894,512.00
Portion Due Within One Year:				
Notes Payable Obligations Under Capital Leases	2310 2315	0.00 15.230.00	200,000.00	590,330.00 15,230.00
Bonds Payable	2320	135,000.00	0.00	145,000.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	30,503.00 0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00
Other Post-Employment Benefits Liability Estimated PECO Advance Payable	2360 2370	0.00 0.00	0.00	0.00
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00 0.00	0.00	409,551.00 0.00
Estimated Liability for Arbitrage Rebate	2390	0.00	0.00	0.00
Due Within One Year		150,230.00	200,000.00	1,190,614.00
Portion Due After One Year: Notes Payable	2310	0.00	110,670.00	4,861,016.00
Obligations Under Capital Leases Bonds Payable	2315 2320	18,232.00 10,497,394.00	0.00	18,232.00 15,833,394.00
Liability for Compensated Absences	2330	0.00	0.00	0.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00 0.00	0.00 38,189.00	0.00 38,189.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00 0.00	0.00	0.00
Due in More than One Year	220U	10,515,626.00	148,859.00	20,750,831.00
Total Long-Term Liabilities Total Liabilities		10,665,856.00 11,152,249.00	348,859.00 358,552.00	21,941,445.00 25,835,957.00
DEFERRED INFLOWS OF RESOURCES	+			
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00
Total Deferred Inflows of Resources NET POSITION		0.00	0.00	0.00
Net Investment in Capital Assets	2770	(1,657,011.00)	56,188.00	7,355,916.00
Restricted For: Categorical Carryover Programs	2780	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00
Data Carrier	2780	1,343,058.00	0.00	1,343,058.00
Debt Service Capital Projects		195 370 00	0.00	195 370 00
Capital Projects Other Purposes Unrestricted	2780 2780 2790	195,370.00 0.00 280.347.00	0.00 0.00 10,275.00	195,370.00 74,389.00 2,957,552.22

The accompanying notes to financial statements are an integral part of this statemer ESE 145

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS

Island Village Montessori Charter School, Inc.

For the Fiscal Year Ended June 30, 2014						Revenue and Changes		
		Program Revenues						
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities		
Component Unit Activities:		-						
Instruction	5000	2,982,261.00	34,199.00	0.00	0.00	(2,948,062.00		
Student Personnel Services	6100	169,138.00	0.00	0.00	0.00	(169,138.00		
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		
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00	0.00	0.00		
School Administration	7300	923,339.00	0.00	0.00	0.00	(923,339.00		
Facilities Acquisition and Construction	7400	6,850.00	0.00	0.00	532,849.00	525,999.00		
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00		
Food Services	7600	0.00	0.00	0.00	0.00	0.00		
Central Services	7700	0.00	0.00	0.00	0.00	0.00		
Student Transportation Services	7800	190,342.00	0.00	0.00	0.00	(190,342.00		
Operation of Plant	7900	276,356.00	0.00	0.00	0.00	(276,356.00		
Maintenance of Plant	8100	357,907.00	0.00	0.00	0.00	(357,907.00		
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	198,078.00	0.00	0.00	0.00	(198,078.00		
Unallocated Depreciation/Amortization Expense*		264,672.00				(264,672.00		
Total Component Unit Activities		5,368,943.00	34,199.00	0.00	532,849.00	(4,801,895.00		

Taxes:	-
Property Taxes, Levied for Operational Purposes	4,834,021.00
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	39,394.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,873,415.00
Change in Net Position	71,520.00
Net Position, July 1, 2013	1,430,864.00
Net Position, June 30, 2014	1,502,384.00

^{*}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

Sarasota Suncoast Academy, Inc.

For the Fiscal Year Ended June 30, 2014						Revenue and Changes		
		Program Revenues						
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities		
Component Unit Activities:								
Instruction	5000	1,988,784.00	33,213.00	26,457.00	0.00	(1,929,114.00		
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00		
Instructional Media Services	6200	309.00	0.00	0.00	0.00	(309.00		
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00		
Instructional Staff Training Services	6400	7,195.00	0.00	0.00	0.00	(7,195.00		
Instructional-Related Technology	6500	1,679.00	0.00	0.00	0.00	(1,679.00		
Board	7100	126,268.00	0.00	0.00	0.00	(126,268.00		
General Administration	7200	0.00	0.00	0.00	0.00	0.00		
School Administration	7300	279,748.00	0.00	0.00	0.00	(279,748.00		
Facilities Acquisition and Construction	7400	1,198,669.00	0.00	535,230.00	0.00	(663,439.00		
Fiscal Services	7500	50,511.00	0.00	0.00	0.00	(50,511.00		
Food Services	7600	26,553.00	0.00	0.00	0.00	(26,553.00		
Central Services	7700	0.00	0.00	0.00	0.00	0.00		
Student Transportation Services	7800	26,466.00	0.00	0.00	0.00	(26,466.00		
Operation of Plant	7900	372,997.00	0.00	0.00	0.00	(372,997.00		
Maintenance of Plant	8100	56,216.00	0.00	0.00	0.00	(56,216.00		
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00		
Community Services	9100	73,682.00	39,343.00	0.00	0.00	(34,339.00		
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		4,209,077.00	72,556.00	561,687.00	0.00	(3,574,834.00		

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	3,848,848.00
Investment Earnings	0.00
Miscellaneous	45,033.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,893,881.00
Change in Net Position	319,047.00
Net Position, July 1, 2013	899,442.00
Net Position, June 30, 2014	1,218,489.00

^{*}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

Student Leadership Academy of Venice, Inc.

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
				in Net Position		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	1,512,904.00	0.00	0.00	0.00	(1,512,904.00
Student Personnel Services	6100	89,889.00	0.00	0.00	0.00	(89,889.00
Instructional Media Services	6200	34,640.00	0.00	0.00	0.00	(34,640.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	11,333.00	0.00	0.00	0.00	(11,333.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	17,757.00	0.00	0.00	0.00	(17,757.00
General Administration	7200	35,983.00	0.00	0.00	0.00	(35,983.00
School Administration	7300	412,291.00	0.00	0.00	0.00	(412,291.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	18,075.00	0.00	0.00	0.00	(18,075.00
Food Services	7600	10,119.00	0.00	0.00	0.00	(10,119.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	56,423.00	0.00	0.00	0.00	(56,423.00
Operation of Plant	7900	391,667.00	0.00	0.00	0.00	(391,667.00
Maintenance of Plant	8100	48,777.00	0.00	0.00	0.00	(48,777.00
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	8.00	0.00	0.00	0.00	(8.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		2,639,866.00	0.00	0.00	0.00	(2,639,866.00

Taxes:	
Property Taxes, Levied for Operational Purposes	2,597,335.00
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	182.00
Miscellaneous	46,902.00
Special Items	14,005.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,658,424.00
Change in Net Position	18,558.00
Net Position, July 1, 2013	662,231.00
Net Position, June 30, 2014	680,789.00

^{*}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

Imagine School at North Port, Inc.

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
				Program Revenues		in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	4,622,171.00	167,675.00	0.00	0.00	(4,454,496.00
Student Personnel Services	6100	99,630.00	0.00	0.00	0.00	(99,630.00
Instructional Media Services	6200	167,016.00	0.00	0.00	0.00	(167,016.00
Instruction and Curriculum Development Services	6300	51,465.00	0.00	0.00	0.00	(51,465.00
Instructional Staff Training Services	6400	13,658.00	0.00	0.00	0.00	(13,658.00
Instructional-Related Technology	6500	11,319.00	0.00	0.00	0.00	(11,319.00
Board	7100	18,135.00	0.00	0.00	0.00	(18,135.00
General Administration	7200	686,787.00	0.00	0.00	0.00	(686,787.00
School Administration	7300	980,225.00	0.00	0.00	0.00	(980,225.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	87,647.00	0.00	0.00	0.00	(87,647.00
Food Services	7600	1,328.00	0.00	0.00	0.00	(1,328.00
Central Services	7700	4,557.00	0.00	0.00	0.00	(4,557.00
Student Transportation Services	7800	146,883.00	0.00	150,469.00	0.00	3,586.00
Operation of Plant	7900	2,049,080.00	17,238.00	0.00	0.00	(2,031,842.00
Maintenance of Plant	8100	105,717.00	0.00	0.00	0.00	(105,717.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	48,898.00	87,578.00	0.00	0.00	38,680.00
Interest on Long-Term Debt	9200	48,190.00	0.00	0.00	0.00	(48,190.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		9,142,706.00	272,491.00	150,469.00	0.00	(8,719,746.00

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	8,331,945.00
Investment Earnings	0.00
Miscellaneous	2,168.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	8,334,113.00
Change in Net Position	(385,633.00)
Net Position, July 1, 2013	1,621,105.00
Net Position, June 30, 2014	1,235,472.00

^{*}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

Imagine School at Palmer Ranch

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
				Program Revenues		in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		Î				
Instruction	5000	2,376,250.00	222,730.00	88,486.00	0.00	(2,065,034.00)
Student Personnel Services	6100	124.00	0.00	0.00	0.00	(124.00
Instructional Media Services	6200	14,611.00	0.00	0.00	0.00	(14,611.00
Instruction and Curriculum Development Services	6300	41,305.00	0.00	0.00	0.00	(41,305.00
Instructional Staff Training Services	6400	535.00	0.00	0.00	0.00	(535.00
Instructional-Related Technology	6500	11,830.00	0.00	0.00	0.00	(11,830.00
Board	7100	12,751.00	0.00	0.00	0.00	(12,751.00
General Administration	7200	571,183.00	0.00	0.00	0.00	(571,183.00
School Administration	7300	332,693.00	0.00	0.00	0.00	(332,693.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	62,632.00	0.00	0.00	0.00	(62,632.00
Food Services	7600	14,042.00	0.00	0.00	0.00	(14,042.00
Central Services	7700	901.00	0.00	0.00	0.00	(901.00
Student Transportation Services	7800	75,344.00	0.00	60,715.00	0.00	(14,629.00
Operation of Plant	7900	1,643,195.00	3,001.00	0.00	0.00	(1,640,194.00
Maintenance of Plant	8100	34,256.00	0.00	0.00	0.00	(34,256.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	54,864.00	8,865.00	89,909.00	0.00	43,910.00
Interest on Long-Term Debt	9200	8,939.00	0.00	0.00	0.00	(8,939.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		5,255,455.00	234,596.00	239,110.00	0.00	(4,781,749.00)

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	4,705,334.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,705,334.00
Change in Net Position	(76,415.00)
Net Position, July 1, 2013	(44,114.00)
Net Position, June 30, 2014	(120,529.00)

^{*}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

Sarasota Military Academy, Inc.

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
			Program Revenues			in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		-				
Instruction	5000	4,866,946.00	0.00	517,654.00	1,030,328.00	(3,318,964.00
Student Personnel Services	6100	359,664.00	0.00	0.00	0.00	(359,664.00
Instructional Media Services	6200	337,358.00	0.00	0.00	0.00	(337,358.00
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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	20,126.00	0.00	0.00	0.00	(20,126.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,632,429.00	0.00	21,425.00	0.00	(1,611,004.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	137,149.00	0.00	0.00	0.00	(137,149.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	237,303.00	0.00	0.00	0.00	(237,303.00
Operation of Plant	7900	761,936.00	0.00	0.00	0.00	(761,936.00
Maintenance of Plant	8100	27,857.00	0.00	0.00	0.00	(27,857.00
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	258,458.00	0.00	0.00	0.00	(258,458.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		8,639,226.00	0.00	539,079.00	1,030,328.00	(7,069,819.00

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	7,597,269.00
Investment Earnings	9,605.00
Miscellaneous	162,401.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,769,275.00
Change in Net Position	699,456.00
Net Position, July 1, 2013	6,481,995.00
Net Position, June 30, 2014	7,181,451.00

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

Revenue and Changes

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

Sarasota School of Arts and Sciences, Inc.

For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014		Program Revenues				
				in Net Position		
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	3,628,887.00	0.00	0.00	0.00	(3,628,887.00)
Student Personnel Services	6100	39,587.00	0.00	0.00	0.00	(39,587.00)
Instructional Media Services	6200	94,022.00	0.00	0.00	0.00	(94,022.00)
Instruction and Curriculum Development Services	6300	1,420.00	0.00	0.00	0.00	(1,420.00)
Instructional Staff Training Services	6400	24,469.00	0.00	0.00	0.00	(24,469.00)
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	65,721.00	0.00	0.00	0.00	(65,721.00)
General Administration	7200	36,019.00	0.00	0.00	0.00	(36,019.00)
School Administration	7300	696,433.00	0.00	0.00	0.00	(696,433.00)
Facilities Acquisition and Construction	7400	774,097.00	0.00	0.00	0.00	(774,097.00)
Fiscal Services	7500	38,217.00	0.00	0.00	0.00	(38,217.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	129,089.00	0.00	0.00	0.00	(129,089.00)
Operation of Plant	7900	508,701.00	0.00	0.00	0.00	(508,701.00)
Maintenance of Plant	8100	19,561.00	0.00	0.00	0.00	(19,561.00)
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*		405,774.00				(405,774.00)
Total Component Unit Activities		6,461,997.00	0.00	0.00	0.00	(6,461,997.00)

General Revenues:

Taxes:	
Property Taxes,	Levied f
Property Toyos	I aviad f

for Operational Purposes 0.00 0.00 Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects 0.00 0.00 Local Sales Taxes 6,455,731.00 Grants and Contributions Not Restricted to Specific Programs Investment Earnings 34,124.00 Miscellaneous 0.00 Special Items 0.00 0.00 Extraordinary Items 0.00 Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers 6,489,855.00 **Change in Net Position** 27,858.00 Net Position, July 1, 2013 133,904.00 Net Position, June 30, 2014 161,762.00

^{*}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

Suncoast School for Innovative Studies, Inc.

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
]		in Net Position	
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	2,170,185.00	0.00	0.00	0.00	(2,170,185.00
Student 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	19,014.00	0.00	0.00	0.00	(19,014.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	11,563.00	0.00	0.00	0.00	(11,563.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	761,022.00	0.00	0.00	0.00	(761,022.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	5,255.00	0.00	0.00	0.00	(5,255.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	8,639.00	0.00	0.00	0.00	(8,639.00
Student Transportation Services	7800	187,039.00	0.00	0.00	0.00	(187,039.00
Operation of Plant	7900	431,189.00	0.00	0.00	0.00	(431,189.00
Maintenance of Plant	8100	168,413.00	0.00	0.00	0.00	(168,413.00
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	22,887.00	0.00	0.00	0.00	(22,887.00
Unallocated Depreciation/Amortization Expense*		73,587.00				(73,587.00
Total Component Unit Activities		3,858,793.00	0.00	0.00	0.00	(3,858,793.00

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	3,820,414.00
Investment Earnings	0.00
Miscellaneous	93,716.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,914,130.00
Change in Net Position	55,337.00
Net Position, July 1, 2013	11,128.00
Net Position, June 30, 2014	66,465.00

^{*}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 Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014						Revenue and Changes
,			Program Revenues			in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
Component Unit Activities:		_				
Instruction	5000	24,148,388.00	457,817.00	632,597.00	1,030,328.00	(22,027,646.00)
Student Personnel Services	6100	758,032.00	0.00	0.00	0.00	(758,032.00)
Instructional Media Services	6200	647,956.00	0.00	0.00	0.00	(647,956.00)
Instruction and Curriculum Development Services	6300	94,190.00	0.00	0.00	0.00	(94,190.00)
Instructional Staff Training Services	6400	76,204.00	0.00	0.00	0.00	(76,204.00)
Instructional-Related Technology	6500	24,828.00	0.00	0.00	0.00	(24,828.00)
Board	7100	272,321.00	0.00	0.00	0.00	(272,321.00)
General Administration	7200	1,329,972.00	0.00	0.00	0.00	(1,329,972.00)
School Administration	7300	6,018,180.00	0.00	21,425.00	0.00	(5,996,755.00)
Facilities Acquisition and Construction	7400	1,979,616.00	0.00	535,230.00	532,849.00	(911,537.00)
Fiscal Services	7500	399,486.00	0.00	0.00	0.00	(399,486.00)
Food Services	7600	52,042.00	0.00	0.00	0.00	(52,042.00)
Central Services	7700	14,097.00	0.00	0.00	0.00	(14,097.00)
Student Transportation Services	7800	1,048,889.00	0.00	211,184.00	0.00	(837,705.00)
Operation of Plant	7900	6,435,121.00	20,239.00	0.00	0.00	(6,414,882.00)
Maintenance of Plant	8100	818,704.00	0.00	0.00	0.00	(818,704.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	177,444.00	135,786.00	89,909.00	0.00	48,251.00
Interest on Long-Term Debt	9200	536,560.00	0.00	0.00	0.00	(536,560.00)
Unallocated Depreciation/Amortization Expense*		744,033.00				(744,033.00)
Total Component Unit Activities		45,576,063.00	613,842.00	1,490,345.00	1,563,177.00	(41,908,699.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	7,431,356.00
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	34,759,541.00
Investment Earnings	43,911.00
Miscellaneous	389,614.00
Special Items	14,005.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	42,638,427.00
Change in Net Position	729,728.00
Net Position, July 1, 2013	11,196,555.00
Net Position, June 30, 2014	11,926,283.00

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