#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended June 30, 2013

Separate attachment

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF NET POSITION June 30, 2013

ACCOUNT   Number		Г		Primary Government	
Cach and Cach Tegrivalenes			Governmental	Business-type	Total
Investments		4440	201611255		201011555
Taxon Recoverable, Net   1130					
Account Receivable, Net   130			9,973,002.00		0.00
Date Form Reference			656,093.00		656,093.00
Deprivat Reservable					0.00
Dec Front Other Agencies					0.00
Internal Balances					
Investory		1220	3,017,890.00		0.00
Popular Brows		1150	1,265,076.00		1,265,076.00
Ministrat Assest:		1230			2,984,323.00
Cash with Fixed Service Agents			242,887,718.00	0.00	242,887,718.00
Differ Pasts Imployment Bereifs Asset   1410		1114	0.110.117.00		0.110.117.00
Section (D11.13, P.S. Loan Proceeds   1420			8,118,115.00		8,118,115.00
Investments					0.00
Land Improvements - Nondepreciable					0.00
Land   1310   31,548,138.00   31,548,138.00   31,548,138.00   62,528,4975.0   62,528,4975.0   62,528,4975.0   62,528,4975.0   64,779,586.0	Total Noncurrent Assets		8,118,115.00	0.00	8,118,115.00
Tanil Improvements Nondepreciable	•				
Construction in Progress   1360					31,548,138.00
Improvements Other Than Buildings	1				
Less Accumulated Depreciation   1329   (29.202,079.00)   (29.202,079.00)   (29.202,079.00)   (29.202,079.00)   (29.202,079.00)   (29.205,0371.00)   (23.256,371.00)   (23.256,371.00)   (23.256,371.00)   (23.256,371.00)   (23.256,371.00)   (27.99.81.30)					
Buildings and Frace Equipment					(29,202,079.00)
Less Accumulated Depreciation					819,480,695.00
Less Accumulated Depreciation					(232,565,371.00)
Motor Vehicles	Furniture, Fixtures and Equipment	1340	61,000,766.00		61,000,766.00
Less Accumulated Depreciation   1599   (19.512.72.00.9)   (19.512.72.00.9)   (23.50.14.2.00   32.50.51.2.1.0   32.50.51.2.1.0   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.51.2.1.0   (23.50.14.2.00   32.50.50.50.51.2.1.0   (23.50.14.2.00   32.50.50.50.51.2.1.0   (23.50.14.2.00   32.50.50.50.51.2.1.0   (23.50.14.2.00   32.50.50.50.50.51.2.1.0   (23.50.14.2.00   32.50.50.50.50.51.2.1.0   (23.50.14.2.00   32.50.50.50.50.51.2.1.0   (23.50.14.2.00   32.50.50.50.50.50.50.50.50.50.50.50.50.50.	*				(47,799,813.00)
Property Under Capital Lease					31,562,431.00
Less Accumulated Depreciation					
Audiovisual Materials					
Less Accumulated Depreciation   1388	-				12,550.00
Less Accumulated Amortization   1389   (2,088,041,00)   (2,088,041,00)   (2,088,041,00)   (35,906,4368, 1)	Less Accumulated Depreciation	1388			(4,704.00)
Dobber Capital Assets, Net of Depreciation					9,309,119.00
Total Assets		1389			(2,088,041.00)
Total Assets					
DEFERRED OUTFLOWS OF RESOURCES   Reacquisition price difference   271,373.00   0.00   271,373.01   1.0	•				
Reacqustion price difference   271,373.00   0.00   271,373.01   Construction Contracts Payable   2110   360,328.00   360,339.00   360,309.00   360,339.00   360,339.00   360,339.00   360,339.00   360			1,174,312,900.00	0.00	1,174,312,900.00
Total Deferred Outflows of Resources			271,373.00	0.00	271,373.00
Current Liabilities:	Total Deferred Outflows of Resources			0.00	271,373.00
Accrued Salaries and Benefits					
Payroll Deductions and Withholdings					
Accounts Payable					
Judgments Payable					
Construction Contracts Payable   2140   3.926,292.00   3.926,292	•		3,302,734.00		0.00
Construction Contracts Payable - Retained Percentage			3,926,292.00		3,926,292.00
Matured Debt Payable         2180         13,339,000.0         13,339,000.0           Matured Interest Payable         2190         4,385,722.00         4,385,722.0           Due to Fiscal Agent         2240         9         6,385,722.0         4,385,722.0           Accrued Interest Payable         2210         260,467.00         260,467.00         260,467.00           Deposits Payable         2220         16,700.00         16,700.0         16,700.0           Due to Other Agencies         2230         4,308,278.00         4,308,278.0         4,308,278.00           Current Notes Payable         2250         0.0         0.0         0.0           Unearned Revenue         1,161,517.00         1,161,517.0         1,161,517.0           Estimated Liability for Claims Adjustment         2271         0.0         0.0           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Total Current Liabilities         38,538,415.00         0.00         38,538,415.00           Long-Term Liabilities         38,538,415.00         0.0         38,538,415.00           Portion Due Within One Year:         0.0         0.0         38,538,415.00         0.0           Notes Payable         2310         0.0         1,215,000.		2150			4,368,145.00
Matured Interest Payable	Sales Tax Payable				0.00
Due to Fiscal Agent	·				13,339,000.00
Accrued Interest Payable	·		4,385,722.00		
Deposits Payable			260 467 00		260.467.00
Due to Other Agencies   2230					16,700.00
Current Notes Payable         2250           Unearned Revenue         1,161,517.00           Estimated Unpaid Claims - Self-Insurance Program         2271           Estimated Liability for Claims Adjustment         2272           Estimated Liability for Arbitrage Rebate         2280           Total Current Liabilities         38,538,415.00           Portion Due Within One Year:         0.0           Notes Payable         2310           Obligations Under Capital Leases         2315         6,243,237.00         6,243,237.00           Bonds Payable         2320         1,215,000.00         1,215,000.0           Liability for Compensated Absences         2330         9,430,479.00         9,430,479.0           Certificate of Participation Payable         2341         13,850,000.00         13,850,000.0           Estimated Liability for Long-Term Claims         2350         3,079,540.00         3,079,540.0           Other Post-Employment Benefits Liability         2360         0         0.0           Estimated Liability for Arbitrage Rebate         2280         0         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         34,361,201.00         0.00         34,361,201.0					4,308,278.00
Estimated Unpaid Claims - Self-Insurance Program   2271   0.00			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00
Estimated Liability for Claims Adjustment   2272   0.00			1,161,517.00		1,161,517.00
Estimated Liability for Arbitrage Rebate   2280   38,538,415.00   0.00   38,538,415.00					0.00
Total Current Liabilities   38,538,415.00   0.00   38,538,415.00					0.00
Long-Term Liabilities         2310         0.0           Portion Due Within One Year:         0.0         0.0           Notes Payable         2315         6,243,237.00         6,243,237.00           Bonds Payable         2320         1,215,000.00         1,215,000.0           Liability for Compensated Absences         2330         9,430,479.00         9,430,479.00           Certificate of Participation Payable         2341         13,850,000.00         13,850,000.0           Estimated Liability for Long-Term Claims         2350         3,079,540.00         3,079,540.00           Other Post-Employment Benefits Liability         2360         0.0         0.0           Estimated PECO Advance Payable         2370         542,945.00         542,945.00           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Due Within One Year:         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         2310         0.0         0.0           Notes Payable         2315         12,791,387.00         12,791,387.0           Bonds Payable         2320         11,803,267.00         11,803,267.00		2280	38 538 415 00	0.00	0.00 38 538 415 00
Portion Due Within One Year:   Notes Payable   2310		+ +	30,330,413.00	0.00	30,330,413.00
Notes Payable         2310         0.0           Obligations Under Capital Leases         2315         6,243,237.00         6,243,237.0           Bonds Payable         2320         1,215,000.00         1,215,000.0           Liability for Compensated Absences         2330         9,430,479.00         9,430,479.0           Certificate of Participation Payable         2341         13,850,000.00         13,850,000.0           Estimated Liability for Long-Term Claims         2350         3,079,540.00         3,079,540.0           Other Post-Employment Benefits Liability         2360         0.0         0.0           Estimated PECO Advance Payable         2370         542,945.00         542,945.0           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         2310         0.0         0.0           Notes Payable         2310         0.0         0.0         12,791,387.0           Bonds Payable         2320         11,803,267.00         11,803,267.00	ŭ .				
Obligations Under Capital Leases         2315         6,243,237.00         6,243,237.0           Bonds Payable         2320         1,215,000.00         1,215,000.0           Liability for Compensated Absences         2330         9,430,479.00         9,430,479.00           Certificate of Participation Payable         2341         13,850,000.00         13,850,000.0           Estimated Liability for Long-Term Claims         2350         3,079,540.00         3,079,540.0           Other Post-Employment Benefits Liability         2360         0.0         0.0           Estimated PECO Advance Payable         2370         542,945.00         542,945.00           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         0.0         0.0         0.0         0.0           Notes Payable         2310         0.0         0.0         12,791,387.00         12,791,387.00           Bonds Payable         2320         11,803,267.00         11,803,267.00         11,803,267.00		2310			0.00
Liability for Compensated Absences         2330         9,430,479.00         9,430,479.00           Certificate of Participation Payable         2341         13,850,000.00         13,850,000.00           Estimated Liability for Long-Term Claims         2350         3,079,540.00         3,079,540.00           Other Post-Employment Benefits Liability         2360         0.0         0.0           Estimated PECO Advance Payable         2370         542,945.00         542,945.00           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         0.0         0.0         0.0         0.0           Notes Payable         2310         0.0         0.0         0.0         0.0           Bonds Payable         2320         11,803,267.00         11,803,267.00         11,803,267.00					6,243,237.00
Certificate of Participation Payable         2341         13,850,000.00         13,850,000.00           Estimated Liability for Long-Term Claims         2350         3,079,540.00         3,079,540.00           Other Post-Employment Benefits Liability         2360         0.0           Estimated PECO Advance Payable         2370         542,945.00         542,945.00           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         0.0         0.0         0.0         0.0           Notes Payable         2310         0.0         0.0         0.0           Obligations Under Capital Leases         2315         12,791,387.00         12,791,387.0         12,791,387.0           Bonds Payable         2320         11,803,267.00         11,803,267.00         11,803,267.0	•				1,215,000.00
Estimated Liability for Long-Term Claims         2350         3,079,540.00         3,079,540.00           Other Post-Employment Benefits Liability         2360         0.0           Estimated PECO Advance Payable         2370         542,945.00         542,945.00           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         0.0         0.0         0.0         0.0           Notes Payable         2310         0.0         0.0         12,791,387.00         12,791,387.00         12,791,387.00         11,803,267.00					9,430,479.00
Other Post-Employment Benefits Liability         2360         0.0           Estimated PECO Advance Payable         2370         542,945.00         542,945.00           Estimated Liability for Arbitrage Rebate         2280         0.0         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         0.0         0.0         0.0         0.0           Notes Payable         2310         0.0         0.0         0.0         0.0           Bonds Payable         2315         12,791,387.00         12,791,387.00         11,803,267.00					
Estimated PECO Advance Payable         2370         542,945.00         542,945.0           Estimated Liability for Arbitrage Rebate         2280         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         0.0         0.0         0.0         0.0           Notes Payable         2310         0.0			3,079,340.00		3,079,540.00
Estimated Liability for Arbitrage Rebate         2280         0.0           Due Within One Year         34,361,201.00         0.00         34,361,201.0           Portion Due After One Year:         0.0         0.0         0.0         0.0           Notes Payable         2310         0.0			542.945.00		542,945.00
Due Within One Year       34,361,201.00       0.00       34,361,201.00         Portion Due After One Year:       2310       0.0         Notes Payable       2315       12,791,387.00       12,791,387.00         Bonds Payable       2320       11,803,267.00       11,803,267.00	•		5 12,5 15.00		0.00
Notes Payable         2310         0.0           Obligations Under Capital Leases         2315         12,791,387.00         12,791,387.00           Bonds Payable         2320         11,803,267.00         11,803,267.00	Due Within One Year		34,361,201.00	0.00	34,361,201.00
Obligations Under Capital Leases         2315         12,791,387.00         12,791,387.0           Bonds Payable         2320         11,803,267.00         11,803,267.0	· ·	T			
Bonds Payable 2320 11,803,267.00 11,803,267.00	•				0.00
·	,				
1					
·					25,594,350.00 164,851,765.00

Estimated Liability for Long-Term Claims	2350	6,306,003.00		6,306,003.00
Other Post-Employment Benefits Liability	2360	9,416,536.00		9,416,536.00
Estimated PECO Advance Payable	2370	316,534.00		316,534.00
Estimated Liability for Arbitrage Rebate	2280			0.00
Due in More than One Year		231,079,842.00	0.00	231,079,842.00
Total Long-Term Liabilities		265,441,043.00	0.00	265,441,043.00
Total Liabilities		303,979,458.00	0.00	303,979,458.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
NET POSITION				
Net Investment in Capital Assets	2770	737,197,939.00		737,197,939.00
Restricted For:				
Categorical Carryover Programs	2780	2,089,954.00		2,089,954.00
Food Service	2780	4,470,013.00		4,470,013.00
Debt Service	2780	8,955,813.00		8,955,813.00
Special Service	2780	63,442.00		63,442.00
Capital Projects	2780	92,185,384.00		92,185,384.00
Other Purposes	2780	44,885.00		44,885.00
Unrestricted	2790	25,597,385.00		25,597,385.00
Total Net Position		870,604,815.00	0.00	870,604,815.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2013

							Net (Expens	se) Revenue	
			]	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	293,223,596.00	3,632,297.00			(289,591,299.00)		(289,591,299.00)	
Student Personnel Services	6100	22,931,811.00				(22,931,811.00)		(22,931,811.00)	
Instructional Media Services	6200	4,036,099.00				(4,036,099.00)		(4,036,099.00)	
Instruction and Curriculum Development Services	6300	3,269,677.00				(3,269,677.00)		(3,269,677.00)	
Instructional Staff Training Services	6400	4,947,478.00				(4,947,478.00)		(4,947,478.00)	
Instructional-Related Technology	6500	3,320,282.00				(3,320,282.00)		(3,320,282.00)	
Board	7100	819,319.00				(819,319.00)		(819,319.00)	
General Administration	7200	2,605,606.00				(2,605,606.00)		(2,605,606.00)	
School Administration	7300	16,303,070.00				(16,303,070.00)		(16,303,070.00)	
Facilities Acquisition and Construction	7400	13,475,579.00			1,903,705.00	(11,571,874.00)		(11,571,874.00)	
Fiscal Services	7500	1,884,311.00				(1,884,311.00)		(1,884,311.00)	
Food Services	7600	15,649,443.00	5,600,358.00	11,311,261.00		1,262,176.00		1,262,176.00	
Central Services	7700	6,072,463.00				(6,072,463.00)		(6,072,463.00)	
Student Transportation Services	7800	18,343,827.00	599,314.00			(17,744,513.00)		(17,744,513.00)	
Operation of Plant	7900	33,785,539.00				(33,785,539.00)		(33,785,539.00)	
Maintenance of Plant	8100	14,121,895.00				(14,121,895.00)		(14,121,895.00)	
Administrative Technology Services	8200	3,175,384.00				(3,175,384.00)		(3,175,384.00)	
Community Services	9100	2,586,369.00				(2,586,369.00)		(2,586,369.00)	
Interest on Long-Term Debt	9200	9,596,005.00			3,712,242.00	(5,883,763.00)		(5,883,763.00)	
Unallocated Depreciation/Amortization Expense*						0.00		0.00	
Total Governmental Activities		470,147,753.00	9,831,969.00	11,311,261.00	5,615,947.00	(443,388,576.00)		(443,388,576.00)	
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		470,147,753.00	9,831,969.00	11,311,261.00	5,615,947.00	(443,388,576.00)	0.00	(443,388,576.00)	
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		0.00	0.00	0.00	0.00				0.00
Total Component Units		0.00	0.00	0.00	0.00				0.00

#### **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

Change in Net Position

Net Position, restated - July 1, 2012

Net Position - June 30, 2013

\*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. ESE  $145\,$ 

255,168,075.00		255,168,075.00	0.00
		0.00	0.00
60,632,620.00		60,632,620.00	0.00
14,752,739.00		14,752,739.00	0.00
104,701,937.00		104,701,937.00	0.00
1,346,975.00		1,346,975.00	0.00
8,123,936.00		8,123,936.00	0.00
		0.00	0.00
		0.00	0.00
		0.00	0.00
444,726,282.00	0.00	444,726,282.00	0.00
1,337,706.00	0.00	1,337,706.00	0.00
869,267,109.00		869,267,109.00	0.00
870,604,815.00	0.00	870,604,815.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

BALANCE SHIEET

		General	Food Services	Other Federal Programs	Federal Economic Stimulus Programs	Miscellaneous Special Revenue	SHE/COH Bonds	Special Act Bonds	Section 1011.14/ 1011.15, F.S., Louis	Motor Vehicle Revenue Bonds	Dietrict Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Capital Outlay Bond Israes (COBI)	Special Act Bonds	Section 1011.14' 1011.15, F.S., Leans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program 2	Nonvoted Capital Improvement section 1011.71(2), F.S.	Voted Capital Intercontent	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Fund	Other Governmental	To
	Number	100	400 400	Hogranii 420	Programs 430	490	210	220	230	Kevense Bonds 240	Dennet Bonds 250	290	299	310 310	320	330 330	(PECO) 340	350	360	370 370	380	Other Capital Projects 390	209	000	Funds	Fe
ITS AND DEFERRED OUTFLOWS OF RESOURCES	s																									
h and Cash Equivalents	1110	53,743,503.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,613,007.00	1,062,742.00	0.00	0.00	0.00	0.00	0.00	0.00	55,355,387.00	0.00	70,796,797.00	830,332.00	0.00	5,020,141.00	30 3
tracets Receivable, Net	1160	620,822.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	597,321.00	0.00	\$,229,025.00	0.00	0.00	309,236.00	n
s Receivable, Net	1120 1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
nests Receivable, Net	1170	221,781.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	-
net Receivable on Investments From Reinsauer	1190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	-
osits Receivable	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
From Other Funds:																										
adoptary Funds	1141	2.119.519.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	385,316.00	
umal Funds From Other Agencies	1142	434,312.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	a
From Other Agencies	1230	311,255.00	0.00	0.00	72,381.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,343.00	0.00	77,536.00	0.00	0.00	2,501,381.00	3
uid Items	1230	297244200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	518,145.00	-
ricad Asura																										_
sh 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	971,430.00	7,146,685.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.0
		61,170,565.00	0.00	0.00	72,381.00	0.00	0.00	0.00	0.00	0.00	0.00	17,584,537.00	8,209,427.00	0.00	0.00	0.00	0.00	0.00	0.00	56,008,051.00	0.00	78,703,358.00	\$30,332.00	0.00	\$,734,209.00	D
FERRED OUTFLOWS OF RESOURCES	1000																									
numbered Decrease in Fair Value of Hedging Derivatives al Deferred Outliews of Resources	1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	a .
at Deterred Outliers of Resources	-	61,170,565.00	0.00	0.00	72.781.00	0.00	0.00	0.00	0.00	0.00	0.00	17.584.537.00	8.209.427.00	0.00	0.00	0.00	0.00	0.00	0.00	56.008.051.00	0.00	78,703,358,00	\$30,332,00	0.00	\$.734.209.00	00 00
tal Assets and Deforred Outflows of Resources ABILITIES, DEFERRED INFLOWS OF RESOURCES, IND FUND BALANCES ABILITIES																						141100				T
wed Salaries and Benefits	2110	185,033,00	0.00	0.00	6962.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950.00	0.00	0.00	0.00	0.00	167,383.00	30
creed Salaries and Benefits roll Deductions and Withholdings	2170	1,109,212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.0
counts Panable	2120	1,675,091.00	0.00	0.00	65,356.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,659,232.00	0.00	1,557,976.00	0.00	0.00	305,052.00	<u> </u>
	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
etraction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,678,283.00	0.00	2,204,034.00	0.00	0.00	43,975.00	3
erraction Contracts Payable - Retained Percentage is Tax Payable	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	937,685.00	0.00	2,677,528.00	.152,929.00	0.00	0.00	4
is Exx Psysible med Bonds Psysble sared Insert Psysble (to Piscal Agent	2190	0.00	0.00	800	0.00	0.00	900	0.00	0.00	0.00	900	13.323.001.01	000	0.00	900	0.00	0.00	0.00	000	900	000	0.00	900	0.00	19,000.00	á l
ared Innerest Payable	2190 2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,293,007.00	1.062.742.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,873,00	10
to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.0
wed Interest Payable sets Payable	2230 2230	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2220	16,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Δ
to Other Agencies	2230	4,305,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	ú
neat Notos Payable to Other Funds:	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3
e to Other Funds: adventure Transa	2161	701 405 00	0.00	000	63.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	000	0.00	455.057.00	000	261 676 00	000	0.00	1 379 789 00	en l
adgetary Funds turnal Funds	2162	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6
teamed Revenue	2499	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,157,517.00	40
tavallable Revenue	2433	0.00	0.00	0.00	72,381.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00 757 979.00	0.00	0.00	.0
tal Liabilities FERRED INFLOWS OF RESOURCES		7,689,812.00	0.00	0.00	72,381.00	0.00	0.00	0.00	0.00	0.00	0.00	16,613,107.00	1,662,742.00	0.00	0.00	0.00	0.00	0.00	0.00	4,734,205.00	0.00	6,721,216.00	752,929.00	0.00	3,102,589.00	30
cumulated Increase in Fair Value of Hedging Derivatives	2630	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	en l
tal Deferred Inflows of Resources ND BALANCIN		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
ND BALANCES																										_
sspendable:		746 931 00																							518 145 00	
weakey	2711	746,931.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	518,145.00	3
spaid Amounts reasons Fund Principal	2712	2,972,642.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	-
ther Not in Spendable Form	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	-
Total Nonspendable Fund Balance	2790	3,719,373.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	518,145.00	30
ricad for:																										1
conomic Stabilization idead Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	ú
deal Required Carryover Programs	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
ne Required Carryover Programs cal Sales Tax and Other Tax Levy	2723	2,0810,904,00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	6.00	0.00	0.00	4
scal Sales Tax and Other Tax Levy abt Service	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	971.470.00	71466500	0.00	0.00	0.00	0.00	0.00	0.00	21,273,840,00	000	0.00	0.00	0.00	1.000 (44.00	<del></del>
pital Projects	2726	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,208,290,00	77,403.00	0.00	0.00	<u> </u>
estricted for Food Service_	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,951,868.00	o o
estricted for Grants	2729 2720	44,885.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,442.00	<u> </u>
Total Restricted Fund Balance	2720	2,134,839.00	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	0.00	0.00	0.00	0.00	51,273,846.00	0.00	65,208,290.00	77,463.00	0.00	5,113,475.00	٥
united to: onomic Stabilization	2221								1																	_1
onomic Stabilization etractual Agreements	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
menited for		0.00	9.00	0.00	0.00	0.00	900	0.00	0.00	0.00	900	0.00	0.00	0.00	900	0.00	0.00	0.00	0.00	900	000	0.00	900	0.00	0.00	<del>á</del> 1 —
	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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 Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.0
read to:						1																		-		
ocial Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
bt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	4-
pital Projects resonest Fund	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	6,773,852.00	0.00	0.00	0.00	4
organist Fund organist for District Projects_	2749	6912.566.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4
	2749	0.00	9.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	<u> </u>
nigted for Total Assigned Fund Balance	2740	6,912,566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,773,852.00	0.00	0.00	0.00	.0
																										T
Total Unassigned Fund Balance	2750	40,713,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Ω
tal Fund Balances tal Liabilities, Deferred Inflows of Resources.	2700	53,490,753.00	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	0.00	0.00	0.00	0.00	51,273,946.00	0.00	71,992,142.00	77,465.00	0.00	5,631,620.00	30
	1 -	61,170,565,00											8.209.427.00										830,132,00			
ed Fund Balances				0.00				0.00		0.00		17,594,537.00		0.00		0.00		0.00		56,008,051,00	0.00	78,703,358,00		0.00	8,774,209.00	30

#### 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, 2013

#### **Total Fund Balances - Governmental Funds**

190,563,879.00

Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	et position are different because:
---	------------------------------------

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

923,307,067.00

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

12,736,679.00

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.

(260,467.00)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long term liabilities at year-end consist of:

eported as liabilities in the governmental funds. Long term liabilities at year-end co Bonds Payable

(13,018,267.00) (19,034,624.00)

Obligations under capital leases
Certificates of participation payable

(178,701,765.00) (34,983,045.00)

Liability for compensated absences (net of \$41,784 related to the internal service funds) Early retirement incentive payable

(859,479.00)

Postemployment healthcare benefits payable

(9,416,536.00)

With the implementation of GASB 65, the reacquisition price on the difference between old and new debt is now classified as deferred outflows of resources on the statement of net position.

271,373.00

#### **Total Net Position - Governmental Activities**

870,604,815.00

The accompanying notes to financial statements are an integral part of this statement. ESE 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, 2013

Part																		
Part				Pro-d	Other	Federal	Miscellaneous	ent cont	Special	Section	Maran Vahiala		Orber Debe	ARRA Economic	Capital Outlay	Special	Section 1011.14/	Public Education
STORY MATERIAL STORY STO		Account	General									District Bonds						
Secretary 1964 1965 1965 1965 1965 1965 1965 1965 1965		Number	100	410	420	430	490	210	220	230	240	250	290	299	310	320	330	340
Secretary Secret		3100	337 299 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 995 987 00	0.00	0.00	0.00	0.00
Service of the servic	Federal Through State and Local	3200	1,928,379.00	0.00	0.00							0.00	0.00	0.00				0.00
Margine   Marg	State Sources	3300	76,425,715.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Select Se		3411 3421																
Section   Sect			255,168,075.00	0.00	0.00	0.00	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																		
Nemerican (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Control Process   150	Projects	3423								0.00	0.00			0.00				
Trainform   10																		0.00
OMERICANS STATE OF ST																		
Transform	Other Local Revenue							0.00	0.00			0.00	35,465.00			0.00	0.00	0.00
NAMES		3400																
March   Marc			343,409,673.00	0.00	0.00	/34,087.00	0.00	0.00	0.00	0.00	0.00	0.00	33,463.00	1,038,171.00	0.00	0.00	0.00	0.00
Search Lange																		
Second Marketon   19							0.00		0.00	0.00	0.00			0.00			0.00	
Second																		
Second	Instruction and Curriculum Development Services																	
Mathematical   Math	Instructional Staff Training Services Instructional Related Technology																	
Section   Sect																		
Propose			1,469,371.00						0.00	0.00								0.00
Profession																		
Second			1,828,780.00	0.00	0.00	30,175.00	0.00	0.00	0.00				0.00					0.00
Such Transport Nervine 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1																		
Second Part														0.00				
Manuscriptopherone   100   100/000   100																		0.00
Common   C																		
Section   Sect																		
December   190	Debt Service: (Function 9200)	2100	1,005,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Process   Proc			0.00															0.00
Manufacture   10																		
Part	Miscellaneous										0.00							
Second Color   1909   1905		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	0.00	0.00
Part																		
Company   Comp																		
Second			(29,897,729.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,708,065.00)	(494,313.00)	0.00	0.00	0.00	0.00
December 18 of Blanch   19   0.00		3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Proceed Lase-Purchase Agreements   3790   0.00   0.																		
Posting Lace-Purchase Agreements																		
Table   1972   1974	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	0.00	0.00
Sake of Capital Assers	Discount on Lease-Purchase Agreements		0.00										0.00					0.00
Lase Networks   574   556   560   500	Sale of Capital Assets																	
Process   Proc	Loss Recoveries	3740	556.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Valenting Bonds																		
Discourage Refunding Bands   S92   0.00																		0.00
Refunding Lase-Purchase Agreemes																		
Permission Refunding Lease-Purchase Agreements   3794   0.00		892 3755																0.00
Personals Refunding Estrow Agent (Function 9299) 760 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	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	0.00	0.00	0.00	0.00	0.00
Transfers 1 500 20,391,98,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Discount on Refunding Lease-Purchase Agreements																	0.00
Transfer Out 1 (93,000)																		
SPECIAL   TEMS	Transfers Out		(930,590.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Company   Comp			19,379,164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,742,884.00	2,509,442.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS  EXAMPLE STATE S	SPECIAL HEMS		0.00	0.00	0.00	0.00	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	EXTRAORDINARY ITEMS		2.00								5.00			5.00				
Fund Balances, July 1, 2012 2800 6,999,318.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Not Change in Found Bulleton		0.00								0.00							
Adjustment to Fund Balances 2891 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		2800																
Fund Balances, June 30, 2013 2700 53,480,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Balances, June 30, 2013	2700	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	0.00	0.00

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

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013										
			Capital Outlay	Nonvoted Capital	Voted		ARRA Economic			
			and	Improvement	Capital		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
REVENUES										
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	954,437.00	3,287,723.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,276,157.00	35,958,623.00
State Sources	3300	0.00	0.00	0.00	0.00	1,858,130.00	0.00	0.00	2,527,267.00	80,811,112.00
Local Sources:	3411 3421									
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,168,075.00
	3412, 3421,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,168,075.00
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
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Projects	3423	0.00	0.00	60,632,620.00	0.00	0.00	0.00	0.00	0.00	60,632,620.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	14,752,739.00	0.00	0.00	0.00	14,752,739.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,600,358.00	5,600,358.00
Impact Fees	3496	0.00	0.00	0.00	0.00	44,710.00	0.00	0.00	0.00	44,710.00
Other Local Revenue		0.00	0.00	449,282.00	0.00	3,354,880.00	77,402.00	0.00	1,647,310.00	14,756,728.00
Total Local Sources	3400	0.00	0.00	61,081,902.00	0.00	18,152,329.00	77,402.00	0.00	7,247,668.00	350,955,230.00
Total Revenues		0.00	0.00	61,081,902.00	0.00	20,010,459.00	77,402.00	0.00	44,005,529.00	471,012,688.00
EXPENDITURES										
Current:										
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,771,723.00	263,409,471.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,530,978.00	22,796,479.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	684.00	4,029,572.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775,339.00	3,240,384.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,408,020.00	4,896,582.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,300,941.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816,281.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	876,195.00	2,345,566.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,226,354.00
Facilities Acquisition and Construction	7410	0.00	0.00	7,912,082.00	0.00	4,080,371.00	0.00	0.00	5,658.00	11,998,111.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,947.00	1,870,902.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,441,622.00	15,532,507.00
Central Services	7700 7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,675.00	5,610,756.00
Student Transportation Services	7800 7900								151,761.00	
Operation of Plant	7900 8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	33,605,632.00
Maintenance of Plant  Administrative Technology Services	8100 8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,844,931.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	756,504.00	2,566,324.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	730,304.00	2,300,324.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460,000.00	20,110,615.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585,361.00	9,796,160.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,783.00	40,383.00
Miscellaneous	790	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	17,583,887.00	0.00	51,802,155.00	10,035,177.00	0.00	198,035.00	79,619,254.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314,061.00	985,366.00
Total Expenditures		0.00	0.00	25,495,969.00	0.00	55,882,526.00	10,035,177.00	0.00	42,428,346.00	535,779,521.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	35,585,933.00	0.00	(35,872,067.00)	(9,957,775.00)	0.00	1,577,183.00	(64,766,833.00)
OTHER FINANCING SOURCES (USES)										
Issuance of Bonds	3710	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
Discount on Sale of Bonds	891	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
Premium on Lease-Purchase Agreements	3793	0.00	0.00	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	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	8,006,208.00	0.00	0.00	0.00	8,006,208.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 80,556.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	80,556.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	37/0	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
Discount on Refunding Bonds Discount on Refunding Bonds	892	0.00	0.00	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	0.00	0.00
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
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
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
Transfers In	3600	0.00	0.00	2,870,811.00	0.00	0.00	0.00	0.00	0.00	51,432,335.00
Transfers Out	9700	0.00	0.00	(46,325,881.00)	0.00	(4,726,143.00)	0.00	0.00	0.00	(51,982,614.00
Total Other Financing Sources (Uses)		0.00	0.00	(43,455,070.00)	0.00	3,360,065.00	0.00	0.00	0.00	7,536,485.00
SPECIAL ITEMS				, , , , , , , , , , , , ,		, ,				, , , , , , , , , , , , , , , , , , , ,
		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
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00		0.00	0.00		
Net Change in Fund Balances		0.00	0.00	(7,869,137.00)	0.00	(32,512,002.00)	(9,957,775.00)	0.00	1,577,183.00	(57,230,348.00
Net Change in Fund Balances Fund Balances, July 1, 2012	2800	0.00	0.00	(7,869,137.00) 59,142,983.00	0.00	(32,512,002.00) 104,494,144.00	(9,957,775.00) 10,035,178.00	0.00	1,577,183.00 4,054,437.00	(57,230,348.00 247,794,227.00
Net Change in Fund Balances	2800 2891 2700	0.00	0.00	(7,869,137.00)	0.00	(32,512,002.00)	(9,957,775.00)	0.00	1,577,183.00	(57,230,348.00) 247,794,227.00 0.00

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

#### 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, 2013

1,337,706.00

Net Change in Fund Balances - Governmental Funds			(57,230,348.00)
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. Capital Outlay	\$	80,604,620.00	
Less, Depreciation Expense	Ψ	(33,665,928.00)	
			46,938,692.00
The loss on disposal of capital assets during the current period is reported in the statement of activities. In the government funds, the cost of these assets was recognized as an expenditure in the year purchased. Thus the change in net assets differs from the change in fund balances by the undepreciated cost of the disposed assets.			(617,989.00)
Distinguishment of debt is not recorded in the governmental funds, but decreases long-term liabilities in the statement of net position.			
Capital Leases			320,693.00
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.			
Capital Leases			(8,006,208.00)
Repayment of debt principle is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments.			
Certificates of Participation		13,320,000.00	
State School Bonds		1,165,000.00	
Racetrack Bonds		295,000.00	
Capital Lease		5,330,615.00	20,110,615.00
Reacquisition price difference and premiums on new debt issues are reported when issued as expenditures and other financing sources in the governmental funds, but are deferred and amortized over the life of the debt in the statement of activities.			20,110,013.00
Unamortized Difference Between Old and New Debt:			
Current Year		271,373.00	
Less, Prior Year		292,248.00	
Net Increase in Expense from Difference Between Old and New Debt			(20,875.00)
Unamortized Premiums: Prior Year		6,047,232.00	
Less, Current Year		5,499,337.00	
Net Increase in Revenue from Unamortized Premiums			547,895.00
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.			307,438.00
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		521,880.00	
Less, Current Year Net Reduction in Expenses from Accrued Interest Payable		260,467.00	261,413.00
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 \$2,364 related to internal service funds).			(626,046.00)
Internal service funds are used by management to charge the cost of insurance to individual funds. The net revenue of internal service funds is reported with governmental activities.			167,716.00
The net change in the liability for postemployment heathcare benefits is reported in the government-wide statements, but not in the governmental fund statements			(815,290.00)
		_	

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

Change in Net Position of Governmental Activities

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2013

June 30, 2013											
						s-Type Activities - Enterpris	se Funds		0.1		Governmental
	Aggount	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Other		Activities - Internal Service
	Account Number	911	912	913	914	915	921	922	Enterprise Funds	Totals	Funds
ASSETS		7.1		7.50	7.		,				
Current Assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,894,319.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216,608.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments  Due From Reinsurer	1170 1180	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	75,000.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,245.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	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	11,881.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,204,053.00
Noncurrent 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
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments Total Noncurrent Assets	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 - Nondepreciable	1315	0.00	0.00	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	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	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	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	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 Equipment	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 Accumulated Depreciation	1350 1359	0.00	0.00	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	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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,204,053.00
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
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	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	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	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	40,047.00
Judgments Payable	2130	0.00	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
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
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program  Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	2212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,047.00
Long-Term Liabilities		0.00	5.00	0.00	0.00	0.00	0.00	5.00	3.00	0.00	70,077.00
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	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,784.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,079,540.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	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	0.00	3,121,324.00
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	0.00	0.00
Obligations Under Capital Leases Liability for Compensated Absences	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 Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,306,003,00
Other Post-Employment Benefits Liability	2360	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		6,306,003.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,427,327.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,467,374.00
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
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION											
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
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		12,736,679.00 12,736,679.00
Total Net Position	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,/36,6/9.00

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

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2013

					Business	s-Type Activities - Enterprise I	Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,841,502.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,291.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,875,793.00
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,524.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,350.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	641,682.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,439,416.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,399,972.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(524,179.00)
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,616.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	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	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,616.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(382,563.00)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00
SPECIAL ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167,716.00
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,568,963.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,736,679.00

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 CASH FLOWS PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2013

				Busines	ss-Type Activities - Enterprise	Funds				Governmental
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	Other 921	Other 922	Enterprise Funds	Totals	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Funds	Totals	Funds
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,841,502.00
Receipts from interfund services provided	0.00	0.00	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	0.00	(644,877.00)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(316,510.00)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,613,266.00)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,475.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,324.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00 550.279.00
Transfers to other funds Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,245.00)
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	544,034.00
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	344,034.00
FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	213,435.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,426.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264,861.00 1,137,219.00
Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.757,100.00
Cash and cash equivalents - Juny 1, 2012  Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,894,319.00
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	0.00	21,894,319.00
(used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(524,179,00)
Adjustments to reconcile operating income (loss) to net cash						0.00	0.00			(==,,=,=,=,)
provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	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	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	0.00	41,813.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory (Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease in prepaid items  Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,364.00
Increase (decrease) in salaries and benefits payable  Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payion tax habilities  Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,195.00)
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14,629.00)
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	826,150.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	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	0.00	852,503.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,324.00
Noncash investing, capital, and financing activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Borrowing under capital lease	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00
Contributions of capital assets Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account  Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264.861.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodutes received unough OSDA program	0.00	0.00	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 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2013

		Total	Total	Total	Total
		Investment	Private-Purpose	Pension	Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	89X
ASSETS	rumoci	0421	0371	072	0)A
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
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	

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

ESE 145

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

For the Fiscal Year Ended June 30, 2013

Tot the Liseur Tear Education 200, 2012		Total	Total	Total
		Investment	Private-Purpose	Pension
	Account	Trust Funds	Trust Funds	Trust Funds
	Number	84X	85X	87X
ADDITIONS		-		
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
Investment Earnings:				
Interest 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 Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	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, 2012	2885	0.00	0.00	0.00
Net Position - June 30, 2013	2785	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 NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Current Assets:  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 Accounts Receivable, Net	1120 1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable Due from Other Agencies	1210 1220	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150 1230	0.00	0.00	0.00	0.00
Prepaid Items Total Current Assets	1230	0.00	0.00	0.00	0.00
Noncurrent Assets:					
Cash with Fiscal/Service Agents Other Post-Employment Benefits Asset	1114 1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets Capital Assets:	1010	0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1310 1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1339	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00
Less Accumulated Depreciation  Motor Vehicles	1349 1350	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1350	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials  Less Accumulated Depreciation	1381 1388	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation Total Capital Assets		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  Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00
LIABILITIES		0.00	0.00	0.00	0.00
Current Liabilities:					
Accrued Salaries and Benefits	2110 2170	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170	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 Sales Tax Payable	2150 2260	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 Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00
Long-Term Liabilities Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable  Liability for Compensated Absences	2320 2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability Estimated PECO Advance Payable	2360 2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due within One Year		0.00	0.00	0.00	0.00
Portion Due After One Year: Notes Payable	2310	0.00	0.00	0.00	0.00
Obligations Under Capital Leases	2310	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2340	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.0
Estimated PECO Advance Payable Estimated Liability for Arbitrage Rebate	2370 2280	0.00	0.00	0.00	0.0
Due in More than One Year	2280	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00
Fotal Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2010	0.00	0.00	0.00	0.0
NET POSITION					
Net Investment in Capital Assets  Restricted For:	2770	0.00	0.00	0.00	0.0
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects Other Purposes	2780 2780	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00
Fotal Net Position		0.00	0.00	0.00	0.0

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

#### 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, 2013						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	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	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00
Net Position - July 1, 2012	0.00

<sup>\*</sup>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 COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2013						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	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:

1 twich	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

<sup>\*</sup>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.

ESE 145

#### 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, 2013						Revenue and Changes
				Program Revenues		in Net Position
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units 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
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00

#### **General Revenues:**

-	-	
-1	axes	7

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

<sup>\*</sup>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 COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS

For the Fiscal Year Ended June 30, 2013						
				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	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	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

<sup>\*</sup>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 June 30, 2013

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.
Separate attachment

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POST-EMPLOYMENT BENEFITS PLAN June 30, 2013

Actuarial	Actuarial Value	Lia	uarial Accrued ubility (AAL) oiected Unit	IJ	nfunded AAL		Covered	UAAL as a Percent of Covered
Valuation	of Assets	11	Credit	O.	(UAAL)	Funded Ratio	Payroll	Payroll
Date	(a)		(b)		(b-a)	(a/b)	(c)	[(b-a)/c]
June 30, 2011		\$	24,397,512	\$	24,397,512	0.0%	\$ 255,540,172	9.5%
June 30, 2012			25,969,958		25,969,958	0.0%	234,975,704	11.1%
June 30, 2013			29,245,845		29.245.845	0.0%	239,771,906	12.2%

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION June 30, 2013

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, 2013

					Variance with	
	Account Number	Budgeted Am Original	nounts Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	T (dillioor	ong	Time	Timounto	1 ostave (1 teganive)	
Federal Direct	3100	337,827.00	354,505.00	337,299.00	(17,206.00)	
Federal Through State and Local State Sources	3200 3300	2,358,518.00 76,326,878.00	2,212,173.00 76,870,657.00	1,928,379.00 76,425,715.00	(283,794.00)	
Local Sources:	3300	70,320,676.00	70,070,037.00	70,423,713.00	(444,)42.00)	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	182,690,766.00	184,548,412.00	255,168,075.00	70,619,663.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees Other Local Revenue	3496	70 445 420 00	90 472 626 00	9,550,205.00	(70,923,421.00)	
Total Local Sources	3400	79,445,429.00 262,136,195.00	80,473,626.00 265,022,038.00	264,718,280.00	(303,758.00)	
Total Revenues	3400	341,159,418.00	344,459,373.00	343,409,673.00	(1,049,700.00)	
EXPENDITURES		, ,		, ,	```	
Current:						
Instruction Student Personnel Services	5000 6100	245,348,243.00 21,271,127.00	246,810,628.00 20,385,501.00	247,624,935.00 20,265,501.00	(814,307.00) 120,000.00	
Instructional Media Services	6200	5,153,261.00	4,229,688.00	4,028,888.00	200,800.00	
Instruction and Curriculum Development Services	6300	2,420,868.00	2,546,071.00	2,446,670.00	99,401.00	
Instructional Staff Training Services	6400	1,414,041.00	1,387,575.00	1,253,537.00	134,038.00	
Instructional-Related Technology	6500	2,454,490.00	3,109,750.00	3,009,685.00	100,065.00	
Board General Administration	7100 7200	979,175.00 1,522,246.00	1,059,335.00 1,522,246.00	816,281.00 1,469,371.00	243,054.00 52,875.00	
School Administration	7300	16,537,734.00	16,327,351.00	16,226,354.00	100,997.00	
Facilities Acquisition and Construction	7410	0.00	1,741.00	0.00	1,741.00	
Fiscal Services	7500	1,943,736.00	1,943,736.00	1,828,780.00	114,956.00	
Food Services	7600	29,926.00	94,900.00	90,885.00	4,015.00	
Central Services Student Transportation Services	7700 7800	5,529,486.00 16,926,047.00	5,448,712.00 16,091,500.00	5,340,615.00 15,882,426.00	108,097.00 209,074.00	
Operation of Plant	7900	33,651,747.00	33,771,754.00	33,599,632.00	172,122.00	
Maintenance of Plant	8100	15,530,937.00	14,078,488.00	13,844,931.00	233,557.00	
Administrative Technology Services	8200	2,573,338.00	3,297,182.00	3,102,763.00	194,419.00	
Community Services  Debt Service: (Function 9200)	9100	1,540,414.00	1,835,061.00	1,809,820.00	25,241.00	
Deor service: (Function 9200) Retirement of Principal Interest	710 720			0.00	0.00	
Due and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420		555 220 00	0.00	0.00	
Other Capital Outlay  Total Expenditures	9300	374,826,816.00	666,328.00 374,607,547.00	666,328.00 373,307,402.00	0.00 1,300,145.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(33,667,398.00)	(30,148,174.00)	(29,897,729.00)	250,445.00	
OTHER FINANCING SOURCES (USES)	2710	(53,333,333,333,333,333,333,333,333,333,	(3.3)		,	
Issuance of Bonds 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			556.00	556.00	
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	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) Transfers In	760 3600	20,135,818.00	20,135,818.00	20,309,198.00	173,380.00	
Transfers Out	9700	(550,279.00)	(930,590.00)	(930,590.00)	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS		19,585,539.00	19,205,228.00	19,379,164.00	173,936.00	
EXTRAORDINARY ITEMS				0.00	0.00	
		(14.001.070.00)	(10.0/2.212.22)	0.00	0.00	
Net Change in Fund Balances Fund Balances Tuly 1, 2012	2800	(14,081,859.00)	(10,942,946.00)	(10,518,565.00)	424,381.00	
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891	63,999,318.00	63,999,318.00	63,999,318.00	0.00	
Fund Balances, June 30, 2013	2700	49,917,459.00	53,056,372.00	53,480,753.00	424,381.00	

# 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, 2013

				1	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	3200			0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources: Property Taxes Levied, Tax Redemptions, and Excess Fees for	2411 2421					
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	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 EXPENDITURES		0.00	0.00	0.00	0.00	
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	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 Student Transportation Services	7700 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:	= 100			0.00		
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)	<del>                                     </del>	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 Proceeds of Forward Supply Contract	3740 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	9700			0.00	0.00	
Total Other Financing Sources (Uses)	<b> </b>	0.00	0.00	0.00	0.00	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS	+ +			0.00	0.00	
LATRAUNDINANT ITEMS				0.00	0.00	
Net Change in Fund Balances	+	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	
Adjustment to Fund Balances	2891			0.00	0.00	
Fund Balances, June 30, 2013	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, 2013

					Variance with	
	Account	Budgeted Ar		Actual	Final Budget -	
REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Federal Direct	3100			0.00	0.00	
Federal Through State	3200			0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,			0.00	0.00	
Operational Purposes	3423 3412, 3421,			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421,			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	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	2400	0.00	0.00	0.00	0.00	
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00	
EXPENDITURES	+	0.00	0.00	0.00	0.00	
Current:						
Instruction	5000			0.00	0.00	
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  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			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 Administrative Technology Services	8100 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:	7420			0.00	0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			0.00	0.00	
Total Expenditures	7500	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures	+	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements  Discount on Lease-Purchase Agreements	3793 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) SPECIAL ITEMS	<del>                                     </del>	0.00	0.00	0.00	0.00	
				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances	+ +	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	
Tulid Balances, July 1, 2012						
Adjustment to Fund Balances	2891			0.00	0.00	

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS For the Fiscal Year Ended June 30, 2013

					Variance with	
	Account	Budgeted A		Actual	Final Budget -	
DEVENING	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES Federal Direct	3100			0.00	0.00	
Federal Through State	3200	2,292,234.00	754,087.00	754,087.00	0.00	
State Sources	3300	2,272,234.00	754,007.00	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,					
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 Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues	3400	0.00 2,292,234.00	0.00 754,087.00	754,087.00	0.00	
EXPENDITURES		2,292,234.00	754,067.00	754,067.00	0.00	
Current:						
Instruction	5000	289,099.00	12,813.00	12,813.00	0.00	
Student Personnel Services	6100	200,000.00	12,013.00	0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300	38,873.00	18,375.00	18,375.00	0.00	
Instructional Staff Training Services	6400	455,845.00	235,025.00	235,025.00	0.00	
Instructional-Related Technology	6500	104,598.00	291,256.00	291,256.00	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	32,626.00	30,175.00	30,175.00	0.00	
Food Services	7600			0.00	0.00	
Central Services	7700	1,371,193.00	161,466.00	161,466.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100 8200			0.00	0.00	
Administrative Technology Services  Community Services	9100			0.00	0.00	
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		4,977.00	4,977.00	0.00	
Total Expenditures		2,292,234.00	754,087.00	754,087.00	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 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			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 9700			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	
EXTRAORDINARY ITEMS				0.00	0.00	
EATRAORDINAR I HEIVIO				0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012	2800			0.00	0.00	
Adjustment to Fund Balances	2891			0.00	0.00	
Fund Balances, June 30, 2013	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, 2013

					Variance with	
	Account	Budgeted Ar		Actual	Final Budget -	
REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Federal Direct	3100			0.00	0.00	
Federal Through State	3200			0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,			0.00	0.00	
Operational Purposes	3423 3412, 3421,			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421,			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	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	2400	0.00	0.00	0.00	0.00	
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00	
EXPENDITURES	+	0.00	0.00	0.00	0.00	
Current:						
Instruction	5000			0.00	0.00	
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  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			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 Administrative Technology Services	8100 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:	7420			0.00	0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300			0.00	0.00	
Total Expenditures	7500	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures	+	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements  Discount on Lease-Purchase Agreements	3793 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) SPECIAL ITEMS	<del>                                     </del>	0.00	0.00	0.00	0.00	
				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances	+ +	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	
Tulid Balances, July 1, 2012						
Adjustment to Fund Balances	2891			0.00	0.00	

		Food	Special Rev		Total Nonmajor
	Account Number	Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	490	Fullds
ASSETS Cash and Cash Equivalents	1110	3,679,333.00	(123,766.00)	615,121.00	4,170,688.00
Investments	1160	2,942.00	4,822.00	3,877.00	11,641.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1130 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	385,253.00	0.00	63.00	385,316.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	181,447.00	1,840,318.00	479,616.00	2,501,381.00
Inventory Prepaid Items	1150 1230	518,145.00 0.00	0.00	0.00	518,145.00 0.00
Restricted Assets:	1200		0.00	*****	
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		4,767,120.00	1,721,374.00	1,098,677.00	7,587,171.00
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
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		4,767,120.00	1,721,374.00	1,098,677.00	7,587,171.00
AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	33,174.00 0.00	102,972.00	31,237.00 0.00	167,383.00 0.00
Accounts Payable	2170	28,546.00	242,668.00	33,838.00	305,052.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	43,975.00 0.00	0.00	0.00	43,975.00 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 Accrued Interest Payable	2240 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  Due to Other Funds:	2250	0.00	0.00	0.00	0.00
Budgetary Funds	2161	0.00	1,375,734.00	4,055.00	1,379,789.00
Internal Funds	2162	0.00	0.00	0.00	0.00
Deferred Revenues:	2410	101 412 00	0.00	066 105 00	1 157 517 00
Unearned Revenue Unavailable Revenue	2410 2410	191,412.00 0.00	0.00	966,105.00 0.00	1,157,517.00
Total Liabilities		297,107.00	1,721,374.00	1,035,235.00	3,053,716.00
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives  Total Deferred Inflows of Resources	2610	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00
Nonspendable:					
Inventory Prepaid Amounts	2711 2712	518,145.00 0.00	0.00	0.00	518,145.00 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 Restricted for:	2710	518,145.00	0.00	0.00	518,145.00
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  Local Sales Tax and Other Tax Levy	2723 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	3,951,868.00	0.00	0.00	3,951,868.00
Restricted for  Total Restricted Fund Balance	2729 2720	0.00 3,951,868.00	0.00	63,442.00 63,442.00	63,442.00 4,015,310.00
Committed to:	2120	3,731,808.00	0.00	05,442.00	4,013,310.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Committed for	2732	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00
Assigned to:	25	* * * * * * * * * * * * * * * * * * * *			
Special Revenue  Debt Service	2741 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  Total Assigned Fund Balance	2749 2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of Resources,	2700	4,470,013.00	0.00	63,442.00	4,533,455.00
and Fund Balances	1	4,767,120.00	1,721,374.00	1,098,677.00	7,587,171.00

					Debt Service Funds		
	Account	SBE/COBI Bonds	Special Act Bonds	Section 1011.14/ 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	
	Number	210	220	230	240	250	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					- 10		
ASSETS	4440	0.00	00445500	0.00	0.00		
Cash and Cash Equivalents Investments	1110 1160	0.00 291,519.00	806,177.00 5,788.00	0.00	0.00	43,276.0 278.0	
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.0	
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.0	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.0	
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.0	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.0	
Due From Other Funds: Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.0	
Internal Funds	1141	0.00	0.00	0.00	0.00	0.0	
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.0	
Inventory	1150	0.00	0.00	0.00	0.00	0.0	
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.0	
Restricted Assets:		0.00			0.00		
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.0	
Total Assets DEFERRED OUTFLOWS OF RESOURCES	+	291,519.00	811,965.00	0.00	0.00	43,554.0	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.0	
Total Deferred Outflows of Resources	1,710	0.00	0.00	0.00	0.00	0.0	
Total Assets and Deferred Outflows of Resources		291,519.00	811,965.00	0.00	0.00	43,554.0	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,							
AND FUND BALANCES	į l						
LIABILITIES	2112	2.00	0.00	0.65	0.55		
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.0	
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.0	
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.0	
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.0	
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.0	
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.0	
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	19,000.0	
Matured Interest Payable	2190	0.00	5,319.00 0.00	0.00	0.00	24,554.0	
Due to Fiscal Agent Accrued Interest Payable	2240 2210	0.00	0.00	0.00	0.00	0.0	
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.0	
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.0	
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.0	
Due to Other Funds:							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.0	
Internal Funds	2162	0.00	0.00	0.00	0.00	0.0	
Deferred Revenues: Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.0	
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.0	
Total Liabilities		0.00	5,319.00	0.00	0.00	43,554.0	
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.0	
Total Deferred Inflows of Resources FUND BALANCES	+	0.00	0.00	0.00	0.00	0.0	
FUND BALANCES Nonspendable:	1						
Inventory	2711	0.00	0.00	0.00	0.00	0.0	
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.0	
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.0	
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.0	
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.0	
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.0	
Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.0	
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.0	
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.0	
Debt Service	2725	291,519.00	806,646.00	0.00	0.00	0.0	
Capital Projects	2726	0.00	0.00	0.00	0.00	0.0	
Restricted for	2729	0.00	0.00	0.00	0.00	0.0	
Restricted for	2729	0.00	0.00	0.00	0.00	0.0	
Total Restricted Fund Balance Committed to:	2720	291,519.00	806,646.00	0.00	0.00	0.0	
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.0	
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.0	
Committed for	2739	0.00	0.00	0.00	0.00	0.0	
Committed for	2739	0.00	0.00	0.00	0.00	0.0	
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.0	
Assigned to:	T T		$\neg$	$\Box$			
Special Revenue	2741	0.00	0.00	0.00	0.00	0.0	
Debt Service	2742 2743	0.00	0.00	0.00	0.00	0.0	
Capital Projects Permanent Funds	2743	0.00	0.00	0.00	0.00	0.0	
Assigned for	2749	0.00	0.00	0.00	0.00	0.0	
Assigned for	2749	0.00	0.00	0.00	0.00	0.0	
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.0	
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.0	
	2700	291,519.00	806,646.00	0.00	0.00	0.0	
Total Fund Balances Total Liabilities, Deferred Inflows of Resources,	2700	271,317.00	000,010.00				

		Other Debt	Total Nonmajor
	Account	Service	Debt Service
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	290	Funds
ASSETS			
Cash and Cash Equivalents	1110	0.00	849,453.0
nvestments	1160	0.00	297,585.0
'axes Receivable, Net	1120	0.00	0.0
Accounts Receivable, Net Interest Receivable on Investments	1130 1170	0.00	0.0
Due From Reinsurer	1180	0.00	0.0
Deposits Receivable	1210	0.00	0.0
Due From Other Funds:			
Budgetary Funds	1141	0.00	0.0
Internal Funds	1142	0.00	0.0
Due from Other Agencies nventory	1220 1150	0.00	0.0
repaid Items	1230	0.00	0.0
Pestricted Assets:	1230	0.00	0.0
Cash with Fiscal/Service Agents	1114	0.00	0.0
Cotal Assets		0.00	1,147,038.0
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives  Cotal Deferred Outflows of Resources	1910	0.00	0.0
Total Assets and Deferred Outflows of Resources	+	0.00	1,147,038.0
ABILITIES, DEFERRED INFLOWS OF RESOURCES,	+ +	0.00	1,147,036.0
AND FUND BALANCES			
JABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.
ayroll Deductions and Withholdings	2170	0.00	0.
Accounts Payable udgments Payable	2120 2130	0.00	0.
Construction Contracts Payable	2140	0.00	0.
Construction Contracts Payable - Retained Percentage	2150	0.00	0.
ales Tax Payable	2260	0.00	0.
Matured Bonds Payable	2180	0.00	19,000.
Matured Interest Payable	2190	0.00	29,873.
Due to Fiscal Agent	2240	0.00	0.
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.
Due to Other Agencies	2230	0.00	0.
Current Notes Payable	2250	0.00	0.
Due to Other Funds:			**
Budgetary Funds	2161	0.00	0.
Internal Funds	2162	0.00	0.
Deferred Revenues: Unearned Revenue	2410	0.00	0.
Unavailable Revenue	2410	0.00	0.
Cotal Liabilities	2410	0.00	48,873.
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.
Cotal Deferred Inflows of Resources		0.00	0.
TUND BALANCES			
Ionspendable:	2711	0.00	0.
Inventory Prepaid Amounts	2711 2712	0.00	0.
Permanent Fund Principal	2713	0.00	0.
Other Not in Spendable Form	2719	0.00	0.
Total Nonspendable Fund Balance	2710	0.00	0.
Restricted for:			
Economic Stabilization Federal Required Carryover Programs	2721	0.00	0.
State Required Carryover Programs	2722 2723	0.00	0.
Local Sales Tax and Other Tax Levy	2724	0.00	0.
Debt Service	2725	0.00	1,098,165.
Capital Projects	2726	0.00	0.
Restricted for	2729	0.00	0.
Restricted for	2729	0.00	0.
Total Restricted Fund Balance	2720	0.00	1,098,165.
Committed to:	2721	0.00	0.
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.
Committed for	2739	0.00	0.
Committed for	2739	0.00	0.
Total Committed Fund Balance	2730	0.00	0.
ssigned to:			
Special Revenue	2741	0.00	0.
Debt Service Conital Projects	2742	0.00	0.
Capital Projects  Permanent Funds	2743 2744	0.00	0.
Permanent Funds Assigned for	2744	0.00	0.
Assigned for	2749	0.00	0.
Total Assigned Fund Balance	2740	0.00	0.
	=: //	0.00	0.
Total Unassigned Fund Balance	2750	0.00	0.
otal Fund Balances	2700	0.00	1,098,165.
otal Liabilities, Deferred Inflows of Resources,			

June 30, 2013							
		0.510.1	0 11	0 - 101111/	D 12 D1 2	Capital Pro	ojects Funds
		Capital Outlay Bond Issues	Special	Section 1011.14/ 1011.15,	Public Education Capital Outlay		Capital Outlay and and
	Account	(COBI)	Act Bonds	F.S., Loans	(PECO)	District Bonds	Debt Service Program
	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 Interest Receivable on Investments	1130 1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:							0.00
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Assets:	1114	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Total Assets	1114	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	+	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	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
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140	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	2230	0.00	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
Due to Other Funds: Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:							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 Derivatives	2610	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	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for: 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	0.00
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 Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	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
Committed for	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 Permanent Funds	2743 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	0.00
Total Liabilities, Deferred Inflows of Resources,				_	_	_	
and Fund Balances		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  $\,145$ 

June 30, 2013					
	Account	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement 380	Other Capital Projects	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	370	380	390	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	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 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	0.00
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	1114	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00
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
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		0.00	0.00	0.00	0.00
AND FUND BALANCES 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  Judgments Payable	2120 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 Accrued Interest Payable	2240 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 Internal Funds	2161 2162	0.00	0.00	0.00	0.00
Deferred Revenues:	2102	0.00	0.00	0.00	0.00
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 Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2010	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00
Nonspendable:					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 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:			·		
Economic Stabilization Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00
State Required Carryover Programs State Required Carryover Programs	2722 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	0.00	0.00	0.00	0.00
Restricted for  Total Restricted Fund Balance	2729 2720	0.00	0.00	0.00	0.00
Committed to:	2120	0.00	0.00	0.00	0.00
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  Total Committed Fund Balance	2739 2730	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2730	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 Funds	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for  Total Assigned Fund Balance	2749 2740	0.00	0.00	0.00	0.00
Total Assigned Fund Balance  Total Unassigned Fund Balance	2740	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources,					
and Fund Balances		0.00	0.00	0.00	0.00

	Account	Permanent Fund	Total Nonmajor Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	000	Funds
ASSETS			
Cash and Cash Equivalents	1110	0.00	5,020,141.0
nvestments	1160	0.00	309,226.0
Faxes Receivable, Net Accounts Receivable, Net	1120 1130	0.00	0.0
interest Receivable on Investments	1170	0.00	0.0
Due From Reinsurer	1180	0.00	0.0
Deposits Receivable	1210	0.00	0.0
Due From Other Funds:			
Budgetary Funds	1141	0.00	385,316.0
Internal Funds	1142	0.00	0.0
Due from Other Agencies	1220 1150	0.00	2,501,381.0 518,145.0
Prepaid Items	1230	0.00	0.0
Restricted Assets:			
Cash with Fiscal/Service Agents	1114	0.00	0.0
Total Assets		0.00	8,734,209.0
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.0
Fotal Deferred Outflows of Resources  Fotal Assets and Deferred Outflows of Resources	+	0.00	8,734,209.0
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,	+	0.00	6,734,209.0
AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	167,383.0
Payroll Deductions and Withholdings	2170	0.00	0.0
Accounts Payable	2120	0.00	305,052.0
(udgments Payable	2130	0.00	0.0
Construction Contracts Payable	2140	0.00	43,975.0
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	0.00	0.0
Matured Bonds Payable	2180	0.00	19,000.0
Matured Interest Payable	2190	0.00	29,873.0
Due to Fiscal Agent	2240	0.00	0.0
Accrued Interest Payable	2210	0.00	0.0
Deposits Payable	2220	0.00	0.0
Due to Other Agencies	2230	0.00	0.0
Current Notes Payable	2250	0.00	0.0
Due to Other Funds:			
Budgetary Funds	2161	0.00	1,379,789.0
Internal Funds	2162	0.00	0.0
Deferred Revenues: Unearned Revenue	2410	0.00	1,157,517.0
Unavailable Revenue	2410	0.00	0.0
Total Liabilities		0.00	3,102,589.0
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.0
Total Deferred Inflows of Resources		0.00	0.0
FUND BALANCES			
Nonspendable:			
Inventory	2711 2712	0.00	518,145.0
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.0
Other Not in Spendable Form	2719	0.00	0.0
Total Nonspendable Fund Balance	2710	0.00	518,145.0
Restricted for:		****	
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	1,098,165.0
Capital Projects	2726	0.00	2.051.969.0
Restricted for	2729 2729	0.00	3,951,868.0 63,442.0
Total Restricted Fund Balance	2729	0.00	5,113,475.0
Committed to:	-,20	0.00	5,115,775.0
Economic Stabilization	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
Assigned to:	2741	0.00	0.0
Special Revenue	2741 2742	0.00	0.0
Debt Service Capital Projects	2742	0.00	0.0
Permanent Funds	2744	0.00	0.0
	2749	0.00	0.0
Assigned for	2749	0.00	0.0
Assigned for Assigned for	2/49		
	2740	0.00	0.0
Assigned for	2740	0.00	0.0
Assigned for Total Assigned Fund Balance Total Unassigned Fund Balance	2740 2750	0.00	0.0
Assigned for  Total Assigned Fund Balance	2740		

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, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds							
		Food	Other Federal	Miscellaneous	Total Nonmajor			
	Account	Services	Programs	Special Revenue	Special Revenue			
	Number	410	420	490	Funds			
REVENUES								
Federal Direct	3100	0.00	954,437.00	0.00	954,437.00			
Federal Through State and Local	3200	11,145,812.00	22,130,345.00	0.00	33,276,157.00			
State Sources	3300	165,450.00	0.00	0.00	165,450.00			
Local Sources:								
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,							
Operational Purposes	3423	0.00	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,							
Debt Service	3423	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			
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00			
Charges for Service - Food Service	345X	5,600,358.00	0.00	0.00	5,600,358.00			
Impact Fees	3496	0.00	0.00	0.00	0.00			
Other Local Revenue		20,904.00	0.00	1,622,130.00	1,643,034.00			
Total Local Sources	3400	5,621,262.00	0.00	1,622,130.00	7,243,392.00			
Total Revenues		16,932,524.00	23,084,782.00	1,622,130.00	41,639,436.00			
EXPENDITURES								
Current:								
Instruction	5000	0.00	15,039,537.00	732,186.00	15,771,723.00			
Student Personnel Services	6100	0.00	2,417,297.00	113,681.00	2,530,978.00			
Instructional Media Services	6200	0.00	0.00	684.00	684.00			
Instruction and Curriculum Development Services	6300	0.00	727,911.00	47,428.00	775,339.00			
Instructional Staff Training Services	6400	0.00	2,994,070.00	413,950.00	3,408,020.00			
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00			
Board	7100	0.00	0.00	0.00	0.00			
General Administration	7200	0.00	863,046.00	13,149.00	876,195.00			
School Administration	7300	0.00	0.00	0.00	0.00			
Facilities Acquisition and Construction	7410	0.00	5,658.00	0.00	5,658.00			
Fiscal Services	7500	0.00	0.00	11,947.00	11,947.00			
Food Services	7600	15,441,622.00	0.00	0.00	15,441,622.00			
Central Services	7700	0.00	75,000.00	33,675.00	108,675.00			
Student Transportation Services	7800	0.00	148,298.00	3,463.00	151,761.00			
Operation of Plant	7900	0.00	6,000.00	0.00	6,000.00			
Maintenance of Plant	8100	0.00	0.00	0.00	0.00			
Administrative Technology Services	8200	0.00	0.00	0.00	0.00			
Community Services	9100	0.00	712,901.00	43,603.00	756,504.00			
Debt Service: (Function 9200)								
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	74,075.00	95,064.00	144,922.00	314,061.00			
Total Expenditures		15,515,697.00	23,084,782.00	1,558,688.00	40,159,167.00			
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,416,827.00	0.00	63,442.00	1,480,269.00			
OTHER FINANCING SOURCES (USES)								
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	3760	0.00	0.00	0.00	0.00			
Proceeds from Special Facility Construction Account	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 Agreements	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)	2.00	0.00	0.00	0.00	0.00			
SPECIAL ITEMS		3.00	5.00	5.00	3.00			
		0.00	0.00	0.00	0.00			
EXTRAORDINARY ITEMS		3.00	3.00	0.00	3.00			
		0.00	0.00	0.00	0.00			
Net Change in Fund Balances	<u> </u>	1,416,827.00	0.00	63,442.00	1,480,269.00			
Fund Balances, July 1, 2012	2800	3,053,186.00	0.00	0.00	3,053,186.00			
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00			
Fund Balances, June 30, 2013	2700	4,470,013.00	0.00	63,442.00	4,533,455.00			
i una mantes, June 30, 2013	2700	4,470,013.00	0.00	05,442.00	00.554,555,4			

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, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	Dia : T.								
		SBE/COBI	Special Act	Section 1011.14/	Debt Service Funds Motor Vehicle		Other Debt	Total Nonmajor	
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	District Bonds	Service	Debt Service	
	Number	210	220	230	240	250	290	Funds	
REVENUES									
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  Local Sources:	3300	1,716,255.00	446,500.00	0.00	0.00	0.00	0.00	2,162,755.00	
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	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt		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	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue Total Local Sources	3400	0.00	4,276.00 4,276.00	0.00	0.00	0.00	0.00	4,276.00 4,276.00	
Total Revenues	3400	1,716,255.00	450,776.00	0.00	0.00	0.00	0.00	2,167,031.00	
EXPENDITURES		1,710,255.00	430,770.00	0.00	0.00	0.00	0.00	2,107,031.00	
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	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Board	7100 7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
General Administration School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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) Retirement of Principal	710	1,165,000.00	295,000.00	0.00	0.00	0.00	0.00	1,460,000.00	
Interest	720	574,741.00	10,620.00	0.00	0.00	0.00	0.00	585,361.00	
Dues and Fees	730	24,756.00	0.00	0.00	0.00	0.00	0.00	24,756.00	
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		1,764,497.00	305,620.00	0.00	0.00	0.00	0.00	2,070,117.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(48,242.00)	145,156.00	0.00	0.00	0.00	0.00	96,914.00	
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	3720	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	
Loss Recoveries Proceeds of Forward Supply Contract	3740 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	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	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers In Transfers Out	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
J. Della II III.		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS		5.00	5.00	3.00	0.00	3.00	5.00	5.50	
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balances		(48,242.00)	145,156.00	0.00	0.00	0.00	0.00	96,914.00	
Fund Balances, July 1, 2012	2800	339,761.00	661,490.00	0.00	0.00	0.00	0.00	1,001,251.00	
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2013	2700	291,519.00	806,646.00	0.00	0.00	0.00	0.00	1,098,165.00	

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, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

ANADOM 1989  ANADOM 1999  ANADO	For the Fiscal Year Ended June 30, 2013											
March   Marc			Capital Outlay	Special	Section 1011 14/	Public Education	Capital Pro		Nonvoted Capite <sup>1</sup>	Votad	Other	Total Nonmajor
NAME NAME NAME NAME NAME NAME NAME NAME					1011 15 F.S.							
March   Marc		Account					District Bonds					
when the property of the prope								360		380		
Seal Plangh Resident   500   60   60   60   60   60   60   6	REVENUES											
Table 1												
Seed Seed Seed Seed Seed Seed Seed Seed												
Proof   Proo	Local Sources:	3300	0.00	0.00	0.00	0.00	0.00	199,002.00	0.00	0.00	0.00	199,002.00
Commission   Com	Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,										
Store 1. 14. 1	Operational Purposes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposition   Control   Proposition   Control   Contro												
Cynn Leynold (17)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leiche Free Mit 18 19	Property Taxes Levied, Tax Redemptions, and Excess Fees for		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corput interview flowers   1932   1932   1933   1934   1935   193												
Control and Services	Charges for Service - Food Service	345X	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00
Tarl Lard Sunces  100   100	Impact Fees	3496										0.00
Marche			0.00				0.00				0.00	
NAMES   100		3400										
Service			0.00	0.00	0.00	0.00	0.00	199,002.00	0.00	0.00	0.00	199,002.00
Increase	Current:											
Institution   10	Instruction											
Bancolan de Carendan Devigenes Proves   009	Student Personnel Services											0.00
Internant John Forces   468												
Intercal Principle   600   0.00   0	Instruction and Curriculum Development Services											
Deat							0.00		0.00			
Good Administration												0.00
February												
Fixed Services   750   0.00												0.00
Fixed Services												
Cornel Services 700												
Souther Transportation Services   7900												
Opening of Plate   900   0.00												
Maintenance of Plant (Floridon) Services (SE)				0.00								0.00
Commany Services   910	Maintenance of Plant	8100										0.00
Post Services (Planeton 920)												
Reference of Principal ( ) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest   770		710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Design   Process   Proce												
Common   C	Dues and Fees	730	0.00		0.00	0.00	0.00	1,027.00	0.00	0.00	0.00	1,027.00
Facilities Acquisition and Construction   74.20		790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ober Capital Callary  Ober State State State  Ober State  Ober State State  Ober Sta		7420				0.00		400.00#.00	0.00			400 00# 00
Total Expenditures	Other Capital Outlay											
Exest Deficiency of Revenue Over (Under) Expenditures   100		7500										
Samace Basks	Excess (Deficiency) of Revenues Over (Under) Expenditures											
Penuman on Sale of Bonds   3791   0.00   0.0	OTHER FINANCING SOURCES (USES)											
Discount on Sale of Bonds												
Proceeds of Lease-Purchase Agreements 3750   0.00												
Permium on Lease-Purchase Agreements 3793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Proceeds of Lease-Purchase Agreements											
Discount on Lease-Purchase Agreements	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
Sale of Capital Assets	Discount on Lease-Purchase Agreements											0.00
2.058 Recoveries   3740   0.00   0.	Loans											0.00
Proceeds for Forward Supply Contact 3760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0												
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 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.												0.00
Discount on Refunding Bonds	Face Value of Refunding Bonds	3715	0.00	0.00	0.00	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 0	Premium on Refunding Bonds											0.00
Permism on Refunding Lease-Purchase Agreements   3794   0.00												
Discout on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Pramium on Pafunding Leave Purchase Agraements											
Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 0.00 0.00 0.00												
Transfers In	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
Total Other Financing Sources (Uses)	Transfers In		0.00					0.00				0.00
SPECIAL ITEMS  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Transfers Out	9700										0.00
EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	SPECIAL HEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Company   Comp	EXTRAORDINARY ITEMS		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 0.00 0.00 0.00 0.00 0.	- ALL ALLAND			0.00					0.00			0.00
'und Balances, July 1, 2012 2800 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Balances, July 1, 2012											0.00
- "una Baiannes, June 50, 2013"   2700   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00	Adjustment to Fund Balances											
	runu manices, June 30, 2013	2700	0.00	0.00	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, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

			Total Nonmajor
	Account	Permanent Fund	Governmental
	Number	000	Funds
REVENUES			
Federal Direct	3100	0.00	954,437.0
Federal Through State and Local	3200	0.00	33,276,157.0
State Sources Local Sources:	3300	0.00	2,527,267.0
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,		
Operational Purposes	3423	0.00	0.0
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,		
Debt Service	3423	0.00	0.0
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	0.0
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	5.600.259.0
Impact Fees	343A 3496	0.00	5,600,358.0
Other Local Revenue	3490	0.00	1,647,310.0
Total Local Sources	3400	0.00	7,247,668.0
Total Revenues		0.00	44,005,529.0
EXPENDITURES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Current:			
Instruction	5000	0.00	15,771,723.0
Student Personnel Services	6100	0.00	2,530,978.0
Instructional Media Services	6200	0.00	684.0
Instruction and Curriculum Development Services	6300	0.00	775,339.0
Instructional Staff Training Services	6400	0.00	3,408,020.0
Instructional-Related Technology Board	6500 7100	0.00	0.0
General Administration	7200	0.00	876,195.0
School Administration	7300	0.00	0.0
Facilities Acquisition and Construction	7410	0.00	5,658.0
Fiscal Services	7500	0.00	11,947.0
Food Services	7600	0.00	15,441,622.0
Central Services	7700	0.00	108,675.0
Student Transportation Services	7800	0.00	151,761.0
Operation of Plant	7900	0.00	6,000.0
Maintenance of Plant	8100	0.00	0.0
Administrative Technology Services	8200	0.00	0.0
Community Services	9100	0.00	756,504.0
Debt Service: (Function 9200)  Retirement of Principal	710	0.00	1,460,000.0
Interest	720	0.00	585,361.0
Dues and Fees	730	0.00	25,783.0
Miscellaneous	790	0.00	0.0
Capital Outlay:			
Facilities Acquisition and Construction	7420	0.00	198,035.0
Other Capital Outlay	9300	0.00	314,061.0
Total Expenditures		0.00	42,428,346.0
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,577,183.0
OTHER FINANCING SOURCES (USES)	2710	0.00	0.0
Assuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.0
Discount on Sale of Bonds	891	0.00	0.0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.0
Premium on Lease-Purchase Agreements	3793	0.00	0.0
Discount on Lease-Purchase Agreements	893	0.00	0.0
Loans	3720	0.00	0.0
Sale of Capital Assets	3730	0.00	0.0
Loss Recoveries	3740	0.00	0.0
Proceeds of Forward Supply Contract	3760	0.00	0.0
Proceeds from Special Facility Construction Account	3770	0.00	0.0
Face Value of Refunding Bonds	3715	0.00	0.0
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.0
Refunding Lease-Purchase Agreements	3755	0.00	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.0
ayments to Kerunding Escrow Agent (Punction 9299)	3600	0.00	0.0
Fransfers In		0.00	0.0
	9700		
Transfers In	9700	0.00	0.0
Γransfers In Fransfers Out Fotal Other Financing Sources (Uses)	9700		
Fransfers In Fransfers Out Fotal Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	9700	0.00	0.0
Fransfers In Fransfers Out Fotal Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances		0.00 0.00 0.00 0.00	0.0 0.0 1,577,183.0
Fransfers In Fransfers Out Fotal Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	9700 2800 2891	0.00	0.0

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

# 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, 2013

					Variance with
	Account	Budgeted A		Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100				0.00
Federal Through State and Local	3200	10,899,708.00	11,130,228.00	11,145,812.00	15.584.00
State Sources	3300	176,587.00	176,587.00	165,450.00	(11,137.00
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,				
Capital Projects Local Sales Taxes	3423				0.00
Charges for Service - Food Service	3418, 3419 345X	5,519,376.00	5,670,840.00	5,600,358.00	0.00 (70,482.00
Impact Fees	3496	3,319,370.00	3,070,840.00	3,000,338.00	0.00
Other Local Revenue	3470	22,250.00	22,373.00	20,904.00	(1,469.00
Total Local Sources	3400	5,541,626.00	5,693,213.00	5,621,262.00	(71,951.00
Total Revenues	3.00	16,617,921.00	17,000,028.00	16,932,524.00	(67,504.00
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 General Administration	7100 7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600	16,316,613.00	16,507,292.00	15,441,622.00	1,065,670.00
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  Dues and Fees	720 730				0.00
Miscellaneous	790				0.00
Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300		74,075.00	74,075.00	0.00
Total Expenditures		16,316,613.00	16,581,367.00	15,515,697.00	1,065,670.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		301,308.00	418,661.00	1,416,827.00	998,166.00
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 Discount on Lease-Purchase Agreements	3793 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	894				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600				0.00
Transfers Out	3600 9700				0.00
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	<del>                                     </del>	0.00	0.00	0.00	0.00
					0.00
EXTRAORDINARY ITEMS					2.00
					0.00
Net Change in Fund Balances		301,308.00	418,661.00	1,416,827.00	998,166.00
Fund Balances, July 1, 2012	2800	3,053,186.00	3,053,186.00	3,053,186.00	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	3,354,494.00	3,471,847.00	4,470,013.00	998,166.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2013

Position   Private   Pri	Variance with					
REVENUS   Finders   Through State and Local   3200   26,197,701,00   22,130,345,00   22,130,	Final Budget -					
Several Direct   Sign   Sign	Positive (Negative)	Amounts	Final	Original	Number	
Select In Through State and Local   3300   26,147,701.00   22,130,345.00   2	0.00	054 427 00	054 427 00	072.450.00	2100	
State Sources						
Josef Sources:	0.00	22,130,343.00	22,130,343.00	20,197,701.00		
Property Taxes Levied, Tax Relemptions, and Excess Fees for 3412, 3421,	0.00	<del></del>			3300	
Operational Purposes   3422   3421   3422					3411 3421	
Property Taxes Levied, Tax Redomptions, and Excess Fees for 342, 3421,	0.00					1 1
Debt Service   3413, 3421,	0.00	-				
Property Taxes Levised, Tax Rodemptions, and Excess Fees for 3413, 3421,	0.00					
Capital Projects	0.00					
Local Sales Traces	0.00					
Charges for Service - Food Service   345%	0.00					
Impact Fees	0.00					Charges for Service - Food Service
Total Local Sources	0.00				3496	Impact Fees
Total Revenues	0.00					Other Local Revenue
EXPENDITURES	0.00	0.00	0.00	0.00	3400	Total Local Sources
Distriction   Student Personnel Services   G100   19,568,156,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,417,297,00   2,94,070,00	0.00	23,084,782.00	23,084,782.00	27,071,159.00		Total Revenues
Instruction						EXPENDITURES
Student Personnel Services						Current:
Instructional Media Services	0.00	15,039,537.00	15,039,537.00	19,568,156.00	5000	Instruction
Instruction and Curriculum Development Services   6300   851,639.00   727,911.00   727,911.00   129,94,070.00   2,994,070.00						
Instructional Staff Training Services	0.00				6200	
Instructional-Related Technology			727,911.00	851,629.00	6300	Instruction and Curriculum Development Services
Board		2,994,070.00	2,994,070.00	2,394,741.00		
General Administration	0.00				6500	Instructional-Related Technology
School Administration	0.00				7100	Board
Facilities Acquisition and Construction	0.00	863,046.00	863,046.00	659,865.00	7200	General Administration
Fiscal Services   7500	0.00				7300	School Administration
Food Services   7600   116,080,00   73,000,00   73,0	0.00	5,658.00	5,658.00	15,488.00		Facilities Acquisition and Construction
Central Services	0.00			·	7500	Fiscal Services
Central Services	0.00					
Student Transportation Services   7800   288764.00   148,298.00   148,298.00   148,298.00   Operation of Plant   7900   2,300.00   6,000.00   6,000.00   Ministenance of Plant   8100   82,000.00   6,000.00   6,000.00   Ministenance of Plant   8100   82,000.00   6,000.00   6,000.00   6,000.00   Ministenance of Plant   8100   82,000.00   712,901.00   712,		75,000.00	75,000.00	116,060.00		
Operation of Plant						
Maintenance of Plant					7900	
Administrative Technology Services	0.00	,,,,,,,,	.,	,,,,,,,		1
Community Services	0.00					
Debt Service: (Function 9200)   Retirement of Principal   710	0.00	712,901.00	712,901.00	635,000,00		
Retirement of Principal		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,			
Interest	0.00				710	
Dues and Fees	0.00				720	
Miscellaneous	0.00					
Pacilities Acquisition and Construction	0.00					
Facilities Acquisition and Construction   7420   9300   95,064.00   95,064.00   95,064.00   10						
Other Capital Outlay	0.00				7420	1 *
Sale of Capital Assets	0.00	95,064.00	95,064.00			
Excess (Deficiency) of Revenues Over (Under) Expenditures				27,071,159.00		
Statance of Bonds   3710			0.00			
Premium on Sale of Bonds         3791           Discount on Sale of Bonds         891           Proceeds of Lease-Purchase Agreements         3750           Premium on Lease-Purchase Agreements         3793           Discount on Lease-Purchase Agreements         893           Loans         3720           Sale of Capital Assets         3730           Loss Recoveries         3740           Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00						
Premium on Sale of Bonds         3791           Discount on Sale of Bonds         891           Proceeds of Lease-Purchase Agreements         3750           Premium on Lease-Purchase Agreements         3793           Discount on Lease-Purchase Agreements         893           Loans         3720           Sale of Capital Assets         3730           Loss Recoveries         3740           Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00				3710	
Discount on Sale of Bonds	0.00					
Premium on Lease-Purchase Agreements         3793           Discount on Lease-Purchase Agreements         893           Loans         3720           Sale of Capital Assets         3730           Loss Recoveries         3740           Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00				891	
Premium on Lease-Purchase Agreements         3793           Discount on Lease-Purchase Agreements         893           Loans         3720           Sale of Capital Assets         3730           Loss Recoveries         3740           Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00					
Discount on Lease-Purchase Agreements   893	0.00					
Sale of Capital Assets         3730           Loss Recoveries         3740           Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00				893	
Sale of Capital Assets         3730           Loss Recoveries         3740           Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00				3720	
Loss Recoveries         3740           Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00		<u> </u>			Sale of Capital Assets
Proceeds of Forward Supply Contract         3760           Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00					
Proceeds from Special Facility Construction Account         3770           Face Value of Refunding Bonds         3715           Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00					
Face Value of Refunding Bonds   3715	0.00					
Premium on Refunding Bonds         3792           Discount on Refunding Bonds         892           Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00					Face Value of Refunding Bonds
Discount on Refunding Bonds   892	0.00					
Refunding Lease-Purchase Agreements         3755           Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00           0.00         0.00	0.00					
Premium on Refunding Lease-Purchase Agreements         3794           Discount on Refunding Lease-Purchase Agreements         894           Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00           0.00         0.00	0.00					
Discount on Refunding Lease-Purchase Agreements   894	0.00					
Payments to Refunding Escrow Agent (Function 9299)         760           Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00					
Transfers In         3600           Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00					
Transfers Out         9700           Total Other Financing Sources (Uses)         0.00         0.00	0.00					
Total Other Financing Sources (Uses) 0.00 0.00 0.00	0.00					
		0.00	0.00	0.00		
SPECIAL HEMS	1					SPECIAL ITEMS
	0.00				j l	
EXTRAORDINARY ITEMS	1					EXTRAORDINARY ITEMS
	0.00				]	<del>.</del>
Net Change in Fund Balances         0.00         0.00           0.00         0.00		0.00	0.00	0.00		Net Change in Fund Balances
Fund Balances, July 1, 2012 2800	0.00				2800	
Adjustment to Fund Balances 2891	0.00					
Fund Balances, June 30, 2013 2700 0.00 0.00 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 SPECIAL REVENUE For the Fiscal Year Ended June 30, 2013

					Variance with
	Account		Amounts	Actual	Final Budget -
DEVENING	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300				0.00
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,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees Other Local Revenue	3496	1 002 570 00	1 (22 120 00	1 (22 120 00	0.00
Total Local Sources	3400	1,093,570.00 1,093,570.00	1,622,130.00 1,622,130.00	1,622,130.00 1,622,130.00	0.00
Total Revenues	3400	1,093,570.00	1,622,130.00	1,622,130.00	0.00
EXPENDITURES		1,073,370.00	1,022,130.00	1,022,130.00	0.00
Current:					
Instruction	5000	377,994.00	732,186.00	732,186.00	0.00
Student Personnel Services	6100	323,800.00	113,681.00	113,681.00	0.00
Instructional Media Services	6200	. /	684.00	684.00	0.00
Instruction and Curriculum Development Services	6300	1,247.00	47,428.00	47,428.00	0.00
Instructional Staff Training Services	6400	389,329.00	413,950.00	413,950.00	0.00
Instructional-Related Technology	6500				0.00
Board	7100	<u> </u>			0.00
General Administration	7200		13,149.00	13,149.00	0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500		11,947.00	11,947.00	0.00
Food Services	7600				0.00
Central Services	7700	1 200 00	33,675.00	33,675.00	0.00
Student Transportation Services	7800	1,200.00	3,463.00	3,463.00	0.00
Operation of Plant  Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100		43,603.00	43,603.00	0.00
Debt Service: (Function 9200)	7100		45,005.00	43,003.00	0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		144,922.00	144,922.00	0.00
Total Expenditures		1,093,570.00	1,558,688.00	1,558,688.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	63,442.00	63,442.00	0.00
OTHER FINANCING SOURCES (USES)	2710				0.00
Issuance of Bonds	3710 3791				0.00
Premium on Sale of Bonds 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	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)	7700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	3.00	
EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances		0.00	63,442.00	63,442.00	0.00
Fund Balances, July 1, 2012	2800				0.00
Adjustment to Fund Balances	2891	0.00	60.110.00	60.440.00	0.00
Fund Balances, June 30, 2013	2700	0.00	63,442.00	63,442.00	0.00

# 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, 2013

					Variance with
	Account	Budgeted Am		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	1,738,261.00	1,716,266.00	1,716,255.00	(11.00
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 Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	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					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		1,738,261.00	1,716,266.00	1,716,255.00	(11.00
EXPENDITURES					
Current: Instruction	5000				0.00
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	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 Central Services	7600 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	1,165,000.00	1,165,000.00	1,165,000.00	0.00
Interest	720	574,511.00	574,742.00	574,741.00	1.00
Dues and Fees	730	1,500.00	24,756.00	24,756.00	0.00
Miscellaneous	790				0.00
Capital Outlay:	7420				0.00
Facilities Acquisition and Construction Other Capital Outlay	9300				0.00
Total Expenditures	9300	1,741,011.00	1,764,498.00	1,764,497.00	1.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,750.00)	(48.232.00)	(48,242.00)	(10.00
OTHER FINANCING SOURCES (USES)		, , , ,	, í	` ' '	•
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  Loans	893 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	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)	7700	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	1	(2,750.00)	(48,232.00)	(48,242.00)	(10.00
Fund Balances, July 1, 2012	2800	339,761.00	339,761.00	339,761.00	0.00
Adjustment to Fund Balances	2891	227.011.00	201 520 00	201 510 00	0.00
Fund Balances, June 30, 2013	2700	337,011.00	291,529.00	291,519.00	(10.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND SPECIAL ACTS BONDS For the Fiscal Year Ended June 30, 2013

					Variance with
	Account	Budgeted Ar		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	446,500.00	446,500.00	446,500.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				0.00
Operational Purposes Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3412, 3421,				0.00
Debt Service	3412, 3421,				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	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	4.27 6.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	4,276.00 4,276.00	4,276.00 4,276.00
Total Revenues	3400	446,500.00	446,500.00	450,776.00	4,276.00
EXPENDITURES		440,500.00	440,500.00	450,770.00	4,270.00
Current:					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.0
Instructional Staff Training Services Instructional-Related Technology	6400 6500				0.00
Instructional-Related Technology  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  Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)	7 - 7 - 7				****
Retirement of Principal	710	295,000.00	295,000.00	295,000.00	0.00
Interest	720	10,620.00	10,620.00	10,620.00	0.00
Dues and Fees	730				0.00
Miscellaneous  Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures	7500	305,620.00	305,620.00	305,620.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		140,880.00	140,880.00	145,156.00	4,276.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891 3750		+		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	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 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	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) SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					0.00
					0.00
Net Change in Fund Balances		140,880.00	140,880.00	145,156.00	4,276.00
Fund Balances, July 1, 2012	2800	661,490.00	661,490.00	661,490.00	0.00
Adjustment to Fund Balances	2891	002.250.00	002.250.00	005 545 00	0.00
Fund Balances, June 30, 2013	2700	802,370.00	802,370.00	806,646.00	4,276.0

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER DEBT SERVICE For the Fiscal Year Ended June 30, 2013

					Variance with
	Account	Budgeted A		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				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 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			649.00	35,465.00	34,816.00
Total Local Sources	3400	0.00	649.00	35,465.00	34,816.00
Total Revenues		0.00	649.00	35,465.00	34,816.00
EXPENDITURES					
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	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 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	9100				0.00
Debt Service: (Function 9200)	7.70				****
Retirement of Principal	710	18,596,401.00	18,650,615.00	18,650,615.00	0.00
Interest	720	7,070,535.00	7,085,322.00	7,085,315.00	7.00
Dues and Fees	730	7,600.00	7,600.00	7,600.00	0.00
Miscellaneous	790				0.00
Capital Outlay:	7.420				0.00
Facilities Acquisition and Construction	7420 9300				0.00
Other Capital Outlay  Total Expenditures	9300	25,674,536.00	25,743,537.00	25,743,530.00	7.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(25,674,536.00)	(25,742,888.00)	(25,708,065.00)	34.823.00
OTHER FINANCING SOURCES (USES)		(23,074,330.00)	(25,742,000.00)	(25,700,005.00)	34,023.00
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 Proceeds of Forward Supply Contract	3740 3760				0.00
Proceeds of Forward Supply Contract 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	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	25,674,536.00	25,742,888.00	25,742,884.00	(4.00
Transfers Out	9700	05 674 506 00	05 740 000 00	05 740 004 00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		25,674,536.00	25,742,888.00	25,742,884.00	(4.00
					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	†	0.00	0.00	34,819.00	34,819.00
Fund Balances, July 1, 2012	2800	936,611.00	936,611.00	936,611.00	0.00
Adjustment to Fund Balances	2891	2.2.7	,		0.00
Fund Balances, June 30, 2013	2700	936,611.00	936,611.00	971,430.00	34,819.00

# 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, 2013

					Variance with
	Account		Budgeted Amounts Actual		Final Budget -
REVENUES	Number Original Final Amounts	Positive (Negative)			
Federal Direct	3100	2,086,761.00	1,995,990.00	1,995,987.00	(3.00
Federal Through State and Local	3200	2,000,701100	1,555,550.00	1,>>0,>01.00	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 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				(357,816.00)	(357,816.00
Total Local Sources	3400	0.00	0.00	(357,816.00)	(357,816.00
Total Revenues		2,086,761.00	1,995,990.00	1,638,171.00	(357,819.00
EXPENDITURES					
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	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 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	9100				0.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720	2,125,485.00	2,125,485.00	2,125,484.00	1.00
Dues and Fees	730	7,000.00	7,000.00	7,000.00	0.00
Miscellaneous	790				0.00
Capital Outlay:	7.120				0.00
Facilities Acquisition and Construction  Other Capital Outlav	7420 9300				0.00
Total Expenditures	9300	2,132,485.00	2,132,485.00	2,132,484.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(45,724.00)	(136,495.00)	(494,313.00)	(357,818.00)
OTHER FINANCING SOURCES (USES)		(43,724.00)	(150,475.00)	(424,313.00)	(337,010.00)
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 Solo of 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	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	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.410.020.00	0.500.415.00	2.500 115.00	0.00
Transfers In	3600	2,418,820.00	2,509,442.00	2,509,442.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	2 410 020 00	2 500 442 00	2 500 442 00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		2,418,820.00	2,509,442.00	2,509,442.00	0.00
	1				0.00
EXTRAORDINARY ITEMS					0.00
	<u>                                       </u>				0.00
Net Change in Fund Balances		2,373,096.00	2,372,947.00	2,015,129.00	(357,818.00)
Fund Balances, July 1, 2012	2800	5,131,556.00	5,131,556.00	5,131,556.00	0.00
Adjustment to Fund Balances	2891			I	0.00
Fund Balances, June 30, 2013	2700	7,504,652.00	7,504,503.00	7,146,685.00	(357,818.00)

# 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, 2013

					Variance with
	Account	Budgeted Am	ounts Final	Actual	Final Budget - Positive (Negative)
REVENUES	Number	Original	rinai	Amounts	Positive (Negative)
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 Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423	60,122,016.00	60,632,620.00	60,632,620.00	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	449,282.00	449,282.00	0.00
Total Local Sources	3400	60,122,016.00	61,081,902.00	61,081,902.00	0.00
Total Revenues		60,122,016.00	61,081,902.00	61,081,902.00	0.00
EXPENDITURES					
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	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	7,912,082.00	7,912,082.00	7,912,082.00	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	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:	7.420	52.275.152.00	52 5 52 50 7 00	17 502 007 00	25.070.710.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	53,276,152.00	53,563,597.00	17,583,887.00	35,979,710.00
Total Expenditures	9300	61,188,234.00	61,475,679.00	25,495,969.00	0.00 35,979,710.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,066,218.00)	(393,777.00)	35,585,933.00	35,979,710.00
OTHER FINANCING SOURCES (USES)		(1,000,210.00)	(373,111.00)	33,303,733.00	33,777,710.00
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 Sala of Capital Assata	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	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	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760	2.22	0.050.011.00	0.050.011.00	0.00
Transfers In	3600	0.00	2,870,811.00	2,870,811.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	(46,486,795.00)	(46,325,881.00)	(46,325,881.00)	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		(46,486,795.00)	(43,455,070.00)	(43,455,070.00)	0.00
					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(47,553,013.00)	(43,848,847.00)	(7,869,137.00)	35,979,710.00
Fund Balances, July 1, 2012	2800	59,142,983.00	59,142,983.00	59,142,983.00	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	11,589,970.00	15,294,136.00	51,273,846.00	35,979,710.00

# 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, 2013

					Variance with
	Account Number	Budgeted Ame Original	ounts Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	Number	Original	rmai	Amounts	Positive (Negative)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	1,742,379.00	1,858,130.00	1,858,130.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				0.00
Operational Purposes Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3412, 3421,				0.00
Debt Service	3412, 3421,				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419	12,985,416.00	14,752,739.00	14,752,739.00	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	0.00	44,710.00	44,710.00	0.00
Other Local Revenue		2,522,500.00	3,354,881.00	3,354,881.00	0.00
Total Local Sources	3400	15,507,916.00	18,152,330.00	18,152,330.00	0.00
Total Revenues  EXPENDITURES		17,250,295.00	20,010,460.00	20,010,460.00	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				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	4,362,651.00	4,362,651.00	4,362,651.00	0.00
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)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:	7.120	101.024.057.00	100.045.555.00	51 510 055 00	57 427 000 00
Facilities Acquisition and Construction Other Capital Outlav	7420 9300	101,034,857.00	108,947,775.00	51,519,875.00	57,427,900.00
Total Expenditures	9300	105,397,508.00	113,310,426.00	55,882,526.00	0.00 57,427,900.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(88,147,213.00)	(93,299,966.00)	(35,872,066.00)	57,427,900.00
OTHER FINANCING SOURCES (USES)		(00,147,213.00)	(>3,2>>,>00.00)	(55,672,000.00)	37,427,700.00
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		0.00105	0.004.555	0.00
Loans	3720	0.00	8,006,208.00	8,006,208.00	0.00
Sale of Capital Assets	3730	0.00	90,000,00	90,000,00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00	80,000.00	80,000.00	0.00
Proceeds of Forward Supply Contract 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	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	,, =		,,	0.00
Transfers Out	9700	(1,742,379.00)	(4,726,143.00)	(4,726,143.00)	0.00
Total Other Financing Sources (Uses)	1	(1,742,379.00)	3,360,065.00	3,360,065.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS	+				0.00
EATRAORDINAR I HEIVIS					0.00
Net Change in Fund Balances	+	(89,889,592.00)	(89,939,901.00)	(32,512,001.00)	57,427,900.00
Fund Balances, July 1, 2012	2800	104,494,144.00	104,494,144.00	104,494,144.00	0.00
		, ., .,	. , ,	, ., .,	
Adjustment to Fund Balances	2891		l l	I I	0.00

# 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, 2013

					Variance with
	Account	Budgeted .		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				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 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		0.00	77,402.00	77,402.00	0.00
Total Local Sources	3400	0.00	77,402.00	77,402.00	0.00
Total Revenues		0.00	77,402.00	77,402.00	0.00
EXPENDITURES					
Current:					
Instruction Student Personnel Services	5000				0.00
Student Personnel Services Instructional Media Services	6100 6200				0.00
Instructional Media Services  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				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	10,035,178.00	10,035,177.00	10,035,177.00	0.00
Other Capital Outlay	9300	40.005.450.00	10.005.155.00	40.005.455.00	0.00
Total Expenditures		10,035,178.00	10,035,177.00	10,035,177.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(10,035,178.00)	(9,957,775.00)	(9,957,775.00)	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	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 Proceeds from Special Facility Construction Account	3760				0.00
Face Value of Refunding Bonds	3770 3715				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)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
ETTICIONEN INT TILING					0.00
Net Change in Fund Balances		(10,035,178.00)	(9,957,775.00)	(9,957,775.00)	0.00
Fund Balances, July 1, 2012	2800	10,035,178.00	10,035,178.00	10,035,178.00	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	0.00	77,403.00	77,403.00	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, 2013

					Variance with
	Account Budgeted Amounts				Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Endow 1 Direct	2100				0.00
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	244,135.00	199,062,00	199,062.00	0.00
Local Sources:			2,7,00		****
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,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,				0.00
Capital Projects Local Sales Taxes	3423 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		244,135.00	199,062.00	199,062.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Personnel Services Instructional Media Services	6100 6200				0.00
Instructional Media Services 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 Operation of Plant	7800 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	1,027.00	1,027.00	1,027.00	0.00
Miscellaneous	790				0.00
Capital Outlay: Facilities Acquisition and Construction	7420	243,108.00	198,035.00	198,035.00	0.00
Other Capital Outlay	9300	243,108.00	170,033.00	170,033.00	0.00
Total Expenditures	7500	244,135.00	199,062.00	199,062.00	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  Premium on Lease-Purchase Agreements	3750 3793				0.00
Premium on Lease-Purchase Agreements 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 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)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
	ļ				0.00
EXTRAORDINARY ITEMS					
N. Charles T. F. and D. L.	<del>                                     </del>	0.00		0.00	0.00
Net Change in Fund Balances	2800	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800				0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00
	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 PERMANENT FUND For the Fiscal Year Ended June 30, 2013

	Account	Budgeted		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				0.00		
Local Sources:							
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				0.00		
Operational Purposes	3423 3412, 3421,				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	3413, 3421,				0.00		
Capital Projects	3423				0.00		
Local Sales Taxes	3418, 3419				0.0		
Charges for Service - Food Service	345X				0.0		
Impact Fees	3496				0.00		
Other Local Revenue					0.0		
Total Local Sources	3400	0.00	0.00	0.00	0.00		
Total Revenues  EXPENDITURES		0.00	0.00	0.00	0.00		
Current:							
Instruction	5000				0.00		
Student Personnel Services	6100				0.00		
Instructional Media Services	6200				0.00		
Instruction and Curriculum Development Services	6300		-		0.0		
Instructional Staff Training Services	6400				0.00		
Instructional-Related Technology	6500				0.00		
Board Conoral Administration	7100				0.00		
General Administration School Administration	7200 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				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	0.00	0.00	0.00		
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures	1	0.00	0.00	0.00	0.00		
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	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	3715				0.00		
Premium on Refunding Bonds	3792		-		0.00		
Discount on Refunding Bonds	892				0.00		
Refunding Lease-Purchase Agreements	3755				0.0		
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	(20.00)			0.00		
Total Other Financing Sources (Uses)	2.30	(20.00)	0.00	0.00	0.00		
SPECIAL ITEMS		(=0.50)	2.00	2.30			
TWEN A ORDERVA DAY ITEM (C					0.00		
EXTRAORDINARY ITEMS					0.00		
Net Change in Fund Balances	+	(20.00)	0.00	0.00	0.00		
Fund Balances, July 1, 2012	2800	(20.00)	0.00	0.00	0.00		
Adjustment to Fund Balances	2891				0.00		
Fund Balances, June 30, 2013	2700	(20.00)	0.00	0.00	0.00		

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2013

	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	rumoci	711	712	713	714	715	721	722	Enterprise I unus
Current Assets:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer Deposits Receivable	1180 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	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
Investments Total Noncurrent Assets	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress Improvements Other Than Buildings	1360 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 1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment 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 Accumulated Depreciation	1370 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 Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES 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
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 Due to Other Agencies	2161 2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred 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:		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 Other Post-Employment Benefits Liability	2360	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 Liability for Compensated Absences	2315 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
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2770	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, 2013

	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
CI I NAD W		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2880 2896		0.00	0.00					0.00
Adjustment to Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Position - June 30, 2013	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.

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2013

	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
	911	912	913	914	915	921	922	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES	7	712	710	24.1	713	,2.	222	Enterprise Fairas
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds  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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities  CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments	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, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating income (loss)  Adjustments to reconcile operating income (loss) to net cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable  Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in Judgments payable  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 sales tax payable  Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable  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 revenue	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	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 assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2013

ASSESS		Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
Control No.   110	ASSETS	Number	711	712	713	714	715	731	791	Service Funds
Joseph Responsible Receivable   170										
Immericants on Incomesses   1710   0.00										
The form Science										
Topin Temporary   100										
The trust for Septem										
Institute										
Treat   Trea										
Total Cummar Assert										
Name		1230								
Other Post Standardous Booties Auston   1400   0.										
Second   1988										
Total Neuronal Asset										
Equation   10		1460								
Land Improvements Nondeproclade			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commence   Frequence   1300		1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Imperioration Chief That Biology										
Accountable Depreciation										
Buildings and Fixed Equipment   130										
Accommodated Depreciation										
Further, Fusers and Epigenete   1340   0.0										
More Vehicles   150	Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00		0.00		0.00	0.00
Accompland Depression										
Accompliated Experience										
Company Server   1382										
Color Colorad Assets										
Total Assets	Accumulated Amortization	1389								
Description										
DEFERRED OUTLOWNS OF RESOURCES   Accumulated Development in Für Value of Religing Derivatives   1910										
Accommandate Decrease in Fair Value of Hedging Derivatives   1010			13,034,403.00	4,108,642.00	1,663,306.00	684,336.00	2,/13,366.00	0.00	0.00	22,204,053.00
Total Deferred Outflows of Researces		1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Correct Abshilties										
Accord Salaries and Stanferis   2110   0.0	LIABILITIES									
Payroll Dedictions and Withholdings										
Accounts Payable										
Judgmest Payable										
Sales Tx Payable										
Deposits Payable   2220										0.00
Due to Distagetary Funds										
Dee Other Agencies   2230										
Deferred Revenues										
Estimated Lipsid Claims - Self-Insurance Program   2271   0.00										
Estimated Liability for Camis Adjustment   2272   0.00							0.00			0.00
	Estimated Liability for Claims Adjustment	2272								
Portion Due Within One Year			27,902.00	5,870.00	0.00	0.00	6,275.00	0.00	0.00	40,047.00
Obligations Under Capital Leases   2315   0.00										
Liability for Compensated Absences   2330   25,088.00   4,963.00   0.00   6,820.00   4,963.00   0.00   0.00   0.00   41,784.00		2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims   2350   2,296,200.00   233,900.00   150,000.00   177,240.00   222,200.00   0.										41,784.00
Due Within One Year										.,,
Portion Due After One Year:		2360								
Obligations Under Capital Leases   2315   0.00			2,321,238.00	238,863.00	150,000.00	184,060.00	227,163.00	0.00	0.00	3,121,324.00
Liability for Compensated Absences   2330   0.00		2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims   2350   5,559,114.00   534,371.00   0.00										
Due In More Than One Year	Estimated Liability for Long-Term Claims	2350	5,559,114.00	534,371.00	0.00			0.00	0.00	6,306,003.00
Total Long-Term Liabilities		2360								
Total Liabilities										
DEFERRED INFLOWS OF RESOURCES   Accumulated Increase in Fair Value of Hedging Derivatives   2610   0.00										
Accumulated Increase in Fair Value of Hedging Derivatives   2610   0.0			7,700,434.00	//2,104.00	150,000.00	104,000.00	443,730.00	0.00	0.00	7,407,374.00
Total Deferred Inflows of Resources		2610	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           Restricted for Unrestricted         2780         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         1.2736,679,00         0.00         1.2736,679,00         0.00         1.2736,679,00         0.00         0.00         0.00         1.2736,679,00         0.00         0.00         0.00         0.00         1.2736,679,00         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         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         12,736,679,00           Unrestricted         2790         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		1.7								
Unrestricted 2790 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										
	Total Net Position	2170	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

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

### 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, 2013

	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	2,428,236.00	0.00	2,245,951.00	167,315.00	0.00	0.00	0.00	4,841,502.00
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	34,291.00	0.00	0.00	0.00	0.00	0.00	0.00	34,291.00
Total Operating Revenues		2,462,527.00	0.00	2,245,951.00	167,315.00	0.00	0.00	0.00	4,875,793.00
OPERATING EXPENSES									
Salaries	100	124,567.00	36,342.00	0.00	58,273.00	36,342.00	0.00	0.00	255,524.00
Employee Benefits	200	27,001.00	9,063.00	0.00	18,223.00	9,063.00	0.00	0.00	63,350.00
Purchased Services	300	403,607.00	19,367.00	174,660.00	38,654.00	5,394.00	0.00	0.00	641,682.00
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	2,089,593.00	125,391.00	1,975,409.00	0.00	249,023.00	0.00	0.00	4,439,416.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		2,644,768.00	190,163.00	2,150,069.00	115,150.00	299,822.00	0.00	0.00	5,399,972.00
Operating Income (Loss)		(182,241.00)	(190,163.00)	95,882.00	52,165.00	(299,822.00)	0.00	0.00	(524,179.00)
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	83,641.00	26,699.00	9,527.00	3,738.00	18,011.00	0.00	0.00	141,616.00
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)		83,641.00	26,699.00	9,527.00	3,738.00	18,011.00	0.00	0.00	141,616.00
Income (Loss) Before Operating Transfers		(98,600.00)	(163,464.00)	105,409.00	55,903.00	(281,811.00)	0.00	0.00	(382,563.00)
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		(98,600.00)	116,026.00	105,409.00	55,903.00	(11,022.00)	0.00	0.00	167,716.00
Net Position - July 1, 2012	2880	5,224,749.00	3,213,512.00	1,407,897.00	444,373.00	2,278,432.00	0.00	0.00	12,568,963.00
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, 2013	2780	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

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

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2013

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	7.22						.,,,	
Receipts from customers and users	2,428,236.00	0.00	2,245,951.00	167,315.00	0.00	0.00	0.00	4,841,502.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(394,081.00)	(18,497.00)	(190,187.00)	(42,122.00)	10.00	0.00	0.00	(644,877.00)
Payments to employees	(150,133.00)	(44,763.00)	(1.963,324.00)	(76,850.00) 62,546.00	(44,764.00)	0.00	0.00	(316,510.00)
Payments for interfund services used Other receipts (payments)	(1,292,086.00)	(136,835.00)	(1,963,324.00)	62,546.00	(283,567.00)	0.00	0.00	(3,613,266.00)
Net cash provided (used) by operating activities	653,411.00	(200,095.00)	92,440.00	110,889.00	(328,321.00)	0.00	0.00	328,324.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	055,411.00	(200,093.00)	92,440.00	110,009.00	(326,321.00)	0.00	0.00	320,324.00
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	279,490.00	0.00	0.00	270,789.00	0.00	0.00	550,279.00
Transfers to other funds	(807.00)	(372.00)	(3,809.00)	(885.00)	(372,00)	0.00	0.00	(6,245.00)
Net cash provided (used) by noncapital financing activities	(807.00)	279,118.00	(3,809.00)	(885.00)	270.417.00	0.00	0.00	544.034.00
CASH FLOWS FROM CAPITAL AND RELATED			, , , ,	, ,	-			
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	100 100	40.000.77		5 001 TT	20.205.77	0	0.00	212 125 ***
Proceeds from sales and maturities of investments	122,137.00	40,890.00	16,204.00	5,001.00	29,203.00	0.00	0.00	213,435.00
Interest and dividends received	30,497.00	9,701.00	3,290.00	1,351.00	6,587.00	0.00	0.00	51,426.00
Purchase of investments	152,634.00	0.00	19,494.00	6,352.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	805.238.00	50,591.00	19,494.00		35,790.00	0.00	0.00	264,861.00 1.137,219.00
Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents - July 1, 2012	12.025,785.00	129,614.00 3,926,411.00	1.535,850,00	116,356.00 560,617.00	(22,114.00) 2,708,437,00	0.00	0.00	20.757,100.00
Cash and cash equivalents - July 1, 2012  Cash and cash equivalents - June 30, 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
Reconciliation of operating income (loss) to net cash provided	12,031,023.00	4,050,025.00	1,043,773.00	070,973.00	2,000,323.00	0.00	0.00	21,074,317.00
(used) by operating activities:								
Operating income (loss)	(182,241.00)	(190,163.00)	95,882.00	52,165.00	(299,822.00)	0.00	0.00	(524,179.00)
Adjustments to reconcile operating income (loss) to net cash	(102,211.00)	(170,103.00)	>5,002.00	52,105.00	(255,022.00)	0.00	0.00	(521,177.00)
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	41,813.00	0.00	0.00	0.00	0.00	0.00	0.00	41,813.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00 1,435,00	0.00 642.00	0.00	(354.00)	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	1,435.00		0.00	(354.00)	641.00	0.00	0.00	2,364.00
Increase (decrease) in payroll tax liabilities  Increase (decrease) in accounts payable	9,526.00	0.00 870.00	(15,527.00)	(3,468.00)	0.00 5,404.00	0.00	0.00	(3,195.00)
Increase (decrease) in accounts payable  Increase (decrease) in judgments payable	9,526.00	0.00	(15,527.00)	(3,468.00)	0.00	0.00	0.00	(3,195.00)
Increase (decrease) in judgments payable  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 sales tax payable  Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in 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	(14.629.00)	0.00	0.00	0.00	0.00	0.00	0.00	(14,629.00)
Increase (decrease) in due to other rands  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 revenue	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	797,507.00	(11,444.00)	12,085.00	62,546.00	(34,544.00)	0.00	0.00	826,150.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	835,652.00	(9,932.00)	(3,442.00)	58,724.00	(28,499.00)	0.00	0.00	852,503.00
Net cash provided (used) by operating activities	653,411.00	(200,095.00)	92,440.00	110,889.00	(328,321.00)	0.00	0.00	328,324.00
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	152,634.00	50,591.00	19,494.00	6,352.00	35,790.00	0.00	0.00	264,861.00
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, 2013

		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
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, 2013

	Account	Investment Trust Fund Name	Investment Trust Fund Name	Investment Trust Fund Name	Total Investment
ADDITIONS	Number	84X	84X	84X	Trust Funds
Contributions:		0.00	0.00	0.00	0.00
Employer		0.00	0.00	0.00	0.00
Plan Members	2110	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	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, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	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, 2013

		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
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 PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2013

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	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, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	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, 2013

		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
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, 2013

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	Total Pension Trust
	Number	87X	87X	87X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	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, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	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, 2013

		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
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, 2013

	Account	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
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
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, 2013

	Account	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
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
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, 2013

	Account	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
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
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, 2013

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
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
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 NET POSITION NONMAJOR COMPONENT UNITS June 30, 2013

ASSETS		Account Number	Island Village Montessori Charter School, Inc.	Sarasota Suncoast Academy, Inc.	Suncoast School for Innovative Studies, Inc.	Total Nonmajor Component Units
Cash and Excelled Segregation   1101   0.00   0.00   1.00		- Tumber	Charter School, Inci	reduciny, rici	Studies, Inci	Cinto
Decomment   1100		1110	0.00	0.00	0.00	0.00
Assource Receivable as Browniams   170   000   0	Investments	1160	0.00	0.00		0.00
Interest Records for Development   150						0.00
Department   Dep						0.00
De From Ober Agencies						0.00
						0.00
Popular Bress    120			0.00	0.00	0.00	0.00
Total Central Assessment   144						0.00
Noncrease area   111		1230				0.00
Other Year Engingeries (Boroffic Asset)   1400   0.00	Noncurrent assets:					
Section 10   1.1.1, F.S. Lam Proceeds   1400						0.00
Table Noncomment Amen						0.00
Capital Assers		1460				0.00
Land   Improvements   Nondepectable   1315   0.000			0.00	0.00	0.00	0.00
Construction in Progress   130	Land					0.00
Improvement Other The Braithdage						0.00
Les Accumilated Depreciation   1329   0.00						0.00
Less Accommanded Depreciation   1399   0.00   0.00   0.00   0.00   1.						0.00
Farminum, Fixtures and Equipment						0.00
Less Accomalated Depreciation   1399						0.00
Less Accessalated Depociation	Less Accumulated Depreciation	1349	0.00	0.00	0.00	0.00
Property Under Capital Lose						0.00
Less Accumulated Depreciation   1579   0.00						0.00
Audio Visual Materials				0.00		0.00
Computer Software	Audio Visual Materials					0.00
Less Accumulated Amerization   1890   0.00						0.00
Total Assets						0.00
Description						0.00
DEFERRED OUTFLOWS OF RESOURCES						0.00
Total Deferred Outflows of Resources			0.00	0.00	0.00	0.00
Content Labilities		1910				0.00
Current Liabilities			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits   2110   0.00   0.00   0.00						
Accounts Payable		2110	0.00	0.00	0.00	0.00
Judgments Payable						0.00
Construction Contracts Payable - Retained Percentage         2140         0.00         0.00         0.00           Construction Contracts Payable - Retained Percentage         2150         0.00         0.00         0.00           Sales Tax Payable         2260         0.00         0.00         0.00           Due to Fiscal Agent         2240         0.00         0.00         0.00           Accrued Interest Payable         2220         0.00         0.00         0.00           Due to Other Agencies         2230         0.00         0.00         0.00           Current Notes Payable         2230         0.00         0.00         0.00           Deforred Revenue         2410         0.00         0.00         0.00           Estimated Liability for Climas Adjustment         2271         0.00         0.00         0.00           Estimated Liability for Arthrizage Rebate         2280         0.00         0.00         0.00           Total Current Liabilities         2272         0.00         0.00         0.00           Long Ferm Liability for Arthrizage Rebate         230         0.00         0.00         0.00           Voses Payable         2310         0.00         0.00         0.00         0.00						0.00
Sales Tax Payable						0.00
Due to Fiscal Agent						0.00
Accurated Interest Payable   2220   0.00   0.00   0.00   0.00						0.00
Due to Other Agencies	Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Current Notes Payable						0.00
Deferred Revenue						0.00
Estimated Liability for Claims Adjustment	Deferred Revenue	2410	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate   2280   0.00						0.00
Total Current Liabilities						0.00
Portion Due Within One Year:	Total Current Liabilities					0.00
Notes Payable   2310   0.00						
Obligations Under Capital Leases		2310	0.00	0.00	0.00	0.00
Liability for Compensated Absences   2330   0.00	Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable   2340   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
Estimated PECO Advance Payable   2370   0.00   0.	Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate   2280   0.00   0.00   0.00   0.00						0.00
Due Within One Year						0.00
Notes Payable	Due Within One Year					0.00
Obligations Under Capital Leases   2315   0.00		2210	0.00	0.00	0.00	
Bonds Payable						0.00
Lease-Purchase Agreements Payable   2340   0.00   0.00   0.00     Estimated Liability for Long-Term Claims   2350   0.00   0.00   0.00     Estimated Energia Liability   2360   0.00   0.00   0.00     Estimated PECO Advance Payable   2370   0.00   0.00   0.00     Estimated PECO Advance Payable   2370   0.00   0.00   0.00     Estimated Liability for Arbitrage Rebate   2280   0.00   0.00   0.00     Due in More than One Year   0.00   0.00   0.00   0.00     Total Long-Term Liabilities   0.00   0.00   0.00   0.00     Total Labilities   0.00   0.00   0.00   0.00     DEFERRED INFLOWS OF RESOURCES   2500   0.00   0.00   0.00     Total Deferred Inflows of Resources   0.00   0.00   0.00     Note Total Deferred Inflows of Resources   0.00   0.00   0.00     Note Total Deferred Inflows of Resources   0.00   0.00   0.00     Note Investment in Capital Assets   2770   0.00   0.00   0.00     Restricted For:   2780   0.00   0.00   0.00     Deb Service   2780   0.00   0.00   0.00     Deb Service   2780   0.00   0.00   0.00     Capital Projects   2780   0.00   0.00   0.00     Coher Purposes   2780   0.00   0.00   0.00     Other Purposes   2780   0.00   0.00   0.00     Deb Other Purposes   2780   0.00     Deb Other Purposes   2	Bonds Payable	2320	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims   2350   0.00   0.00   0.00   0.00     Other Post-Employment Benefits Liability   2360   0.00   0.00   0.00   0.00     Estimated PECO Advance Payable   2370   0.00   0.00   0.00   0.00     Estimated Liability for Arbitrage Rebate   2280   0.00   0.00   0.00   0.00     Due in More than One Year   0.00   0.00   0.00   0.00     Total Long-Term Liabilities   0.00   0.00   0.00   0.00     Total Labilities   0.00   0.00   0.00   0.00     DeEFERRED INFLOWS OF RESOURCES   DEFERRED INFLOWS OF RESOURCES   Deferred Inflows of Resources   0.00   0.00   0.00     Total Deferred Inflows of Resources   0.00   0.00   0.00     Net Investment in Capital Assets   2770   0.00   0.00   0.00     Restricted For:   Categorical Carryover Programs   2780   0.00   0.00   0.00     Deb Service   2780   0.00   0.00   0.00     Capital Projects   2780   0.00   0.00   0.00     Coher Purposes   2780   0.00   0.00   0.00     Other Purposes   2780   0.00   0.00     Other Purposes   2780   0.00   0.00     Other Purposes   2780   0.00   0.00						0.0
Other Post-Employment Benefits Liability         2360         0.00         0.00         0.00           Estimated PECO Advance Payable         2370         0.00         0.00         0.00           Estimated Liability for Arbitrage Rebate         2280         0.00         0.00         0.00           Due in More than One Year         0.00         0.00         0.00         0.00           Total Long-Term Liabilities         0.00         0.00         0.00         0.00           Total Liabilities         0.00         0.00         0.00         0.00           DEFERRED INFLOWS OF RESOURCES         0.00         0.00         0.00         0.00           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         0.00           NET POSITION         0.00         0.00         0.00         0.00           NET POSITION         0.00         0.00         0.00         0.00           Restricted For:         0.00         0.00         0.00         0.00           Categorical Carryover Programs         2780         0.00         0.00         0.00           Pood Service <td< td=""><td></td><td></td><td></td><td></td><td></td><td>0.0</td></td<>						0.0
Estimated Liability for Arbitrage Rebate   2280   0.00	Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.0
Due in More than One Year   0.00   0.00   0.00   0.00     Total Long-Term Liabilities   0.00   0.00   0.00     Total Long-Term Liabilities   0.00   0.00   0.00     DEFERRED INFLOWS OF RESOURCES   0.00   0.00   0.00     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   0.00   0.00   0.00     NET POSITION   0.00   0.00   0.00     Restricted For:   0.00   0.00   0.00     Capital Pojects   2780   0.00   0.00   0.00     Capital Projects   2780   0.00   0.00     Capital Projects   2780   0.00   0.00   0.00     Capital Projects   2780   0.00     Capital Pro						0.00
Total Long-Term Liabilities		2280				0.0
DEFERRED INFLOWS OF RESOURCES   Accumulated Increase in Fair Value of Hedging Derivatives   2610   0.00	Total Long-Term Liabilities		0.00	0.00	0.00	0.0
Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			0.00	0.00	0.00	0.0
Total Deferred Inflows of Resources   0.00   0.00   0.00   0.00		2610	0.00	0.00	0.00	0.0
NET POSITION   Net Investment in Capital Assets   2770   0.00		2010				0.0
Restricted For:         0.00         0.00         0.00           Categorical Carryover Programs         2780         0.00         0.00         0.00           Food Service         2780         0.00         0.00         0.00           Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00	NET POSITION					
Categorical Carryover Programs         2780         0.00         0.00         0.00           Food Service         2780         0.00         0.00         0.00           Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00		2770	0.00	0.00	0.00	0.0
Food Service         2780         0.00         0.00         0.00           Debt Service         2780         0.00         0.00         0.00           Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00		2780	0.00	0.00	0.00	0.0
Capital Projects         2780         0.00         0.00         0.00           Other Purposes         2780         0.00         0.00         0.00	Food Service	2780	0.00	0.00	0.00	0.0
Other Purposes         2780         0.00         0.00         0.00						0.0
						0.0
Unrestricted         2790         0.00         0.00         0.00           Total Net Position         0.00         0.00         0.00			0.00			0.0

Net (Expense)

### 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, 2013

For the Fiscal Year Ended June 30, 2013						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	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
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00

#### **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

<sup>\*</sup>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 School of Arts and Sciences, Inc.

Net (Expense) For the Fiscal Year Ended June 30, 2013 **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 0.00 Property Taxes, Levied for Debt Service 0.00 0.00 Property Taxes, Levied for Capital Projects Local Sales Taxes 0.00 Grants and Contributions Not Restricted to Specific Programs 0.00 Investment Earnings 0.00 Miscellaneous 0.00 Special Items 0.00 0.00 Extraordinary Items Transfers 0.00 Total General Revenues, Special Items, Extraordinary Items and Transfers 0.00 **Change in Net Position** 0.00 Net Position - July 1, 2012 0.00 Net Position - June 30, 2013 0.00

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

Net (Expense)

#### 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, 2013						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	0.00	0.00	0.00	0.00	0.0
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.0
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.0
Board	7100	0.00	0.00	0.00	0.00	0.0
General Administration	7200	0.00	0.00	0.00	0.00	0.0
School Administration	7300	0.00	0.00	0.00	0.00	0.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.00	0.00	0.0
Central Services	7700	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.0
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.0
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.00	0.00	0.0
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.0
Unallocated Depreciation/Amortization Expense*		0.00				0.0
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.0

#### **General Revenues:**

Taxes:

0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00

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

Net (Expense)

# 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, 2013

For the Fiscal Year Ended June 30, 2013						Revenue and Changes
			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	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	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

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