



Timothy S. Wyrosdick
Superintendent of Schools

M. Susan McCole, CPA
Assistant Superintendent for Finance

5086 Canal Street
Milton, Florida 32570-6706
Phone: 850/983-5023
Suncom: 689-5023
Facsimile: 850/983-5067
E-mail: McColeM@mail.santarosa.k12.fl.us

April 11, 2013

TO: Timothy S. Wyrosdick, Superintendent of Schools
Board Members

FROM: M. Susan McCole
Assistant Superintendent for Finance

RE: Designation of Position to Assign Fund Balance Break-out

At the end of each fiscal year and in preparation of the Annual Financial Report, it is necessary to determine how the break-out of carry forward fund balance is reported, i.e. unassigned, restricted, assigned and committed, or non-spendable fund balance. It is necessary to designate who is responsible for making that decision.

Therefore, we are requesting the Board to approve the positions of Assistant Superintendent for Finance and Accounting Supervisor as the responsible positions to determine how the carry-forward fund balance is split out and reported.

BOARD MEMBERS

DIANE SCOTT
DISTRICT 1

HUGH WINKLES
DISTRICT 2

DIANE COLEMAN
DISTRICT 3

JENNIFER GRANSE
DISTRICT 4

SCOTT T. PEDEN
DISTRICT 5