#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2012

Exhibit K-1 DOE Page 1 Fund 100

| For the Fiscal Year Ended June 30, 2012                              |              | Fund 100                        |
|--|--------------|---------------------------------|
|  | Account      |                                 |
|  | Number       |                                 |
| REVENUES<br>Federal Direct:  |              |                                 |
| Federal Impact, Current Operations                                   | 3121         |                                 |
| Reserve Officers Training Corps (ROTC)                               | 3191         | 327,987.00                      |
| Miscellaneous Federal Direct   | 3199         |                                 |
| Total Federal Direct   | 3100         | 327,987.00                      |
| Federal Through State and Local:                                     |              |                                 |
| Medicaid   | 3202         | 2,270,842.00                    |
| National Forest Funds<br>Federal Through Local                       | 3255<br>3280 |                                 |
| Miscellaneous Federal Through State                                  | 3280         |                                 |
| Total Federal Through State and Local                                | 3200         | 2,270,842.00                    |
| State:   |              |                                 |
| Florida Education Finance Program                                    | 3310         | 17,015,914.00                   |
| Workforce Development  | 3315         | 9,528,420.00                    |
| Workforce Development Capitalization Incentive Grant                 | 3316         |                                 |
| Workforce Education Performance Incentive                            | 3317         | 108,712.00                      |
| Adults with Disabilities   | 3318         | 515,161.00                      |
| CO&DS Withheld for Administrative Expense<br>Categoricals:           | 3323         | 29,080.00                       |
| District Discretionary Lottery Funds                                 | 3344         | 135,772.00                      |
| Class Size Reduction/Operating Funds                                 | 3355         | 46,023,875.00                   |
| School Recognition Funds   | 3361         | 1,764,702.00                    |
| Excellent Teaching Program   | 3363         |                                 |
| Voluntary Prekindergarten Program                                    | 3371         | 13,229.00                       |
| Preschool Projects   | 3372         |                                 |
| Reading Programs   | 3373         |                                 |
| Full Service Schools   | 3378         |                                 |
| Other State:   | 2225         |                                 |
| Diagnostic and Learning Resources Centers<br>Racing Commission Funds | 3335<br>3341 |                                 |
| State Forest Funds   | 3342         |                                 |
| State License Tax  | 3343         | 233,495.00                      |
| Other Miscellaneous State Revenue                                    | 3399         | 100,585.00                      |
| Total State  | 3300         | 75,468,945.00                   |
| Local:   |              |                                 |
| District School Taxes  | 3411         | 249,145,074.00                  |
| Tax Redemptions  | 3421         |                                 |
| Payment in Lieu of Taxes<br>Excess Fees                              | 3422<br>3423 |                                 |
| Tuition  | 3423         |                                 |
| Rent   | 3425         | 302,764.00                      |
| Interest on Investments  | 3431         | 216,113.00                      |
| Gain on Sale of Investments  | 3432         |                                 |
| Net Increase (Decrease) in Fair Value of Investments                 | 3433         | 106,575.00                      |
| Gifts, Grants and Bequests   | 3440         | 143,592.00                      |
| Adult General Education Course Fees                                  | 3461         |                                 |
| Postsecondary Vocational Course Fees                                 | 3462         | 845,786.00                      |
| Continuing Workforce Education Course Fees                           | 3463         | 190,516.00                      |
| Capital Improvement Fees Postsecondary Lab Fees                      | 3464<br>3465 | 137,466.00                      |
| Lifelong Learning Fees   | 3465         | 334,706.00                      |
| General Education Development (GED) Testing Fees                     | 3467         | 554,700.00                      |
| Financial Aid Fees   | 3468         |                                 |
| Other Student Fees   | 3469         | 115,686.00                      |
| Preschool Program Fees   | 3471         |                                 |
| Pre-K Early Intervention Fees  | 3472         |                                 |
| School Age Child Care Fees   | 3473         | 1,303,302.00                    |
| Other Schools, Courses, and Classes Fees                             | 3479         | 110,382.00                      |
| Miscellaneous Local:   | 2401         |                                 |
| Bus Fees<br>Transportation Services School Activities                | 3491<br>3492 | 509 079 00                      |
| Transportation Services-School Activities<br>Sale of Junk            | 3492         | <u>598,078.00</u><br>196,582.00 |
| Receipt of Federal Indirect Cost Rate                                | 3493         | 403,264.00                      |
| Other Miscellaneous Local Sources                                    | 3495         | 3,227,333.00                    |
| Impact Fees  | 3496         | 2,227,000.00                    |
| Refunds of Prior Year's Expenditures                                 | 3497         | 11,271.00                       |
| Collections for Lost, Damaged and Sold Textbooks                     | 3498         | 17,914.00                       |
| Receipt of Food Service Indirect Costs                               | 3499         | 212,204.00                      |
| Total Local  | 3400         | 257,618,608.00                  |
| Total Revenues   | 3000         | 335,686,382.00                  |

EXPENDITURES Current: Instruction

Board

Fiscal Services

Food Services

Central Services

Operation of Plant

Maintenance of Plant

Redemption of Principal

Excess (Deficiency) of Revenues Over Expenditures

710

720

215,978,886.00

58,665,089.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2012 Exhibit K-1 DOE Page 2 Fund 100 200 Employee Benefits 300 Purchased Services 500 Materials and Supplies 600 Capital Outlay 700 Other 100 400 Energy Account Number Salaries Expenses Totals Service 5000 144,603,569.00 37,629,110.00 40,816,902.00 1,581.00 5,208,954.00 240,951.00 229,122,527.00 621,460.00 6100 16,147,049.00 95,475.00 Pupil Personnel Services 4,358,433.00 353,228.00 8,106.00 2,152.00 20,964,443.00 Instructional Media Services 6200 2,354,980.00 724,758.00 1,182,516.00 4,686,980.00 246,866.00 176,166.00 1,694.00 Instruction and Curriculum Development Services 6300 1,703,860.00 416,712.00 258,565.00 3,824.00 134.00 6,742.00 2,389,837.00 Instructional Staff Training Services 6400 1.008.378.00 189,374.00 146,593.00 31,744.00 0.00 4,519.00 1,380,608.00 Instructional-Related Technology 6500 1,629,537.00 518,926.00 144,714.00 5,038.00 3,046.00 2,301,261.00 7100 226,409.00 233,791.00 368,986.00 1,881.00 1,099.00 173,144.00 1,005,310.00 General Administration 7200 1,178,734.00 249,638.00 51,327.00 11,176.00 1,738.00 19,113.00 1,511,726.00 School Administration 7300 12,529,088.00 3,201,288.00 169,177.00 105,694.00 28,025.00 32,963.00 16,066,235.00 Facilities Acquisition and Construction 7410 250.00 990.00 341.00 1,581.00 7500 1,655,354.00 342,665.00 15,463.00 2,636.00 17,317.00 2,040,299.00 6,864.00 7600 38,828.00 181.00 39,009.00 7700 3,631,952.00 6,372.00 1,018,302.00 264,110.00 463,920.00 5,986.00 5,390,642.00 Pupil Transportation Services 16,341,740.00 7800 8,770,882.00 3,617,811.00 934,113.00 2,494,897.00 514,662.00 2,986.00 6,389.00 7900 5.253.00 33.045.743.00 12.283.336.00 4.012.043.00 7.615.033.00 8,354,433.00 769.046.00 6,599.00 8100 6,192,918.00 1,748,001.00 5,313,266.00 81,354.00 2,050,621.00 93,977.00 30,259.00 15,510,396.00 Administrative Technology Services 8200 800,832.00 198,718.00 1,463,036.00 2,468.00 3,392.00 720.00 2,469,166.00 Community Services Capital Outlay: Facilities Acquisition and Construction 9100 1.223.180.00 205,338.00 28,065.00 81 850 00 9,540.00 31,240.00 1,579,213.00 7420 0.00 Other Capital Outlay Debt Service: (Function 9200) 9300 569,601.00 569,601.00

58,189,694.00

10,932,265.00

10,536,723.00

1,532,172.00

581,488.00

ESE 348

Interest

Total Expenditures

0.00

0.00

356,416,317.00

(20,729,935.00)

| STATEMENT OF REVENUES, EXPENDITURES, AN<br>CHANGES IN FUND BALANCE - GENERAL FUND<br>For the Fiscal Year Ended June 30, 2012 |         | Exhibit K-<br>DOE Page<br><b>Fund 10</b> |
|--|---------|--|
|  | Account |  |
|  | Number  |  |
| OTHER FINANCING SOURCES (USES)   |         |  |
| Loans  | 3720    |  |
| Sale of Capital Assets   | 3730    |  |
| Loss Recoveries  | 3740    | 11,880.00                                |
| Transfers In:  |         |  |
| From Debt Service Funds  | 3620    |  |
| From Capital Projects Funds  | 3630    | 20,460,435.00                            |
| From Special Revenue Funds   | 3640    |  |
| From Permanent Funds   | 3660    |  |
| From Internal Service Funds  | 3670    |  |
| From Enterprise Funds  | 3690    |  |
| Total Transfers In   | 3600    | 20,460,435.00                            |
| Transfers Out: (Function 9700)   |         |  |
| To Debt Service Funds  | 920     |  |
| To Capital Projects Funds  | 930     |  |
| To Special Revenue Funds   | 940     |  |
| To Permanent Funds   | 960     |  |
| To Internal Service Funds  | 970     | (550,279.00                              |
| To Enterprise Funds  | 990     |  |
| Total Transfers Out  | 9700    | (550,279.00                              |
| Total Other Financing Sources (Uses)   |         | 19,922,036.00                            |
| Net Change In Fund Balance   |         | (807,899.0                               |
| Fund Balance, July 1, 2011   | 2800    | 64,819,785.0                             |
| Adjustments to Fund Balance  | 2891    | (12,568.0                                |
| Ending Fund Balance:   |         |  |
| Nonspendable Fund Balance  | 2710    |  |
| Restricted Fund Balance  | 2720    |  |
| Committed Fund Balance   | 2730    |  |
| Assigned Fund Balance  | 2740    |  |
| Unassigned Fund Balance  | 2750    | 63,999,318.0                             |
| Total Fund Balance, June 30, 2012  | 2700    | 63,999,318.0                             |

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

For the Fiscal Year Ended June 30, 2012

Exhibit K-2 DOE Page 4 **Fund 410** 

| For the Fiscal Year Ended June 30, 2012              |         | Fund 410      |
|--|---------|---------------|
|  | Account |               |
|  | Number  |               |
| REVENUES   |         |               |
| Federal Through State and Local:                     |         |               |
| School Lunch Reimbursement                           | 3261    | 7,576,416.00  |
| School Breakfast Reimbursement                       | 3262    | 1,467,068.00  |
| After School Snack Reimbursement                     | 3263    |               |
| Child Care Food Program                              | 3264    | 190,721.00    |
| USDA Donated Commodities                             | 3265    | 734,475.00    |
| Cash in Lieu of Donated Foods                        | 3266    |               |
| Summer Food Service Program                          | 3267    | 335,480.00    |
| Fresh Fruit and Vegetable Program                    | 3268    | 200,267.00    |
| Other Food Services                                  | 3269    | 3,197.00      |
| Federal Through Local                                | 3280    |               |
| Miscellaneous Federal Through State                  | 3299    | 12,778.00     |
| Total Federal Through State and Local                | 3200    | 10,520,402.00 |
| State:   |         |               |
| School Breakfast Supplement                          | 3337    | 62,842.00     |
| School Lunch Supplement                              | 3338    | 107,148.00    |
| Other Miscellaneous State Revenues                   | 3399    |               |
| Total State  | 3300    | 169,990.00    |
| Local:   |         |               |
| Interest on Investments                              | 3431    | 4,391.00      |
| Gain on Sale of Investments                          | 3432    |               |
| Net Increase (Decrease) in Fair Value of Investments | 3433    | 485.00        |
| Gifts, Grants and Bequests                           | 3440    |               |
| Student Lunches                                      | 3451    | 2,638,222.00  |
| Student Breakfasts                                   | 3452    | 152,567.00    |
| Adult Breakfasts/Lunches                             | 3453    | 215,659.00    |
| Student and Adult a la Carte                         | 3454    | 2,645,211.00  |
| Student Snacks                                       | 3455    | 31,458.00     |
| Other Food Sales                                     | 3456    | 106,720.00    |
| Other Miscellaneous Local Sources                    | 3495    | 17,200.00     |
| Refunds of Prior Year's Expenditures                 | 3497    |               |
| Total Local  | 3400    | 5,811,913.00  |
| Total Revenues                                       | 3000    | 16,502,305.00 |

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2012

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

| For the Fiscal Year Ended June 30, 2012           | 1       | Fund 410      |
|---|---------|---------------|
|   | Account |               |
|   | Number  |               |
| EXPENDITURES (Function 7600/9300)                 |         |               |
| Salaries  | 100     | 4,729,514.00  |
| Employee Benefits                                 | 200     | 2,870,924.00  |
| Purchased Services                                | 300     | 423,401.00    |
| Energy Services                                   | 400     | 70,046.00     |
| Materials and Supplies                            | 500     | 6,839,596.00  |
| Capital Outlay                                    | 600     | 11,720.00     |
| Other Expenses                                    | 700     | 248,728.00    |
| Other Capital Outlay (Function 9300)              | 600     |               |
| Total Expenditures                                |         | 15,193,929.00 |
| Excess (Deficiency) of Revenues Over Expenditures |         | 1,308,376.00  |
| OTHER FINANCING SOURCES (USES)                    |         |               |
| Loans   | 3720    |               |
| Sale of Capital Assets                            | 3730    |               |
| Loss Recoveries                                   | 3740    |               |
| Transfers In:                                     |         |               |
| From General Fund                                 | 3610    |               |
| From Debt Service Funds                           | 3620    |               |
| From Capital Projects Funds                       | 3630    |               |
| Interfund   | 3650    |               |
| From Permanent Funds                              | 3660    |               |
| From Internal Service Funds                       | 3670    |               |
| From Enterprise Funds                             | 3690    |               |
| Total Transfers In                                | 3600    | 0.00          |
| Transfers Out: (Function 9700)                    | 5000    | 0.00          |
| To General Fund                                   | 910     |               |
| To Debt Service Funds                             |         |               |
|   | 920     |               |
| To Capital Projects Funds Interfund               | 930     |               |
|   |         |               |
| To Permanent Funds To Internal Service Funds      | 960     |               |
|   | 970     |               |
| To Enterprise Funds Total Transfers Out           | 990     | 0.00          |
|   | 9700    | 0.00          |
| Total Other Financing Sources (Uses)              |         |               |
| Net Change in Fund Balance                        | 2000    | 1,308,376.00  |
| Fund Balance, July 1, 2011                        | 2800    | 1,744,810.00  |
| Adjustments to Fund Balance                       | 2891    |               |
| Ending Fund Balance:                              | 2710    | 205.022.00    |
| Nonspendable Fund Balance                         | 2710    | 395,822.00    |
| Restricted Fund Balance                           | 2720    | 2,657,364.00  |
| Committed Fund Balance                            | 2730    |               |
| Assigned Fund Balance                             | 2740    |               |
| Unassigned Fund Balance                           | 2750    |               |
| Total Fund Balance, June 30, 2012                 | 2700    | 3,053,186.00  |

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

For the Fiscal Year Ended June 30, 2012

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

| For the Fiscal Year Ended June 30, 2012              |         | Fund 420      |
|--|---------|---------------|
|  | Account |               |
|  | Number  |               |
| REVENUES   |         |               |
| Federal Direct:                                      |         |               |
| Workforce Investment Act                             | 3170    | 675,178.00    |
| Community Action Programs                            | 3180    |               |
| Reserve Officers Training Corps (ROTC)               | 3191    |               |
| Miscellaneous Federal Direct                         | 3199    | 620,119.00    |
| Total Federal Direct                                 | 3100    | 1,295,297.00  |
| Federal Through State and Local:                     |         |               |
| Vocational Education Acts                            | 3201    |               |
| Medicaid   | 3202    |               |
| Workforce Investment Act                             | 3220    | 546,499.00    |
| Math and Science Partnerships, Title II Part B       | 3226    | 1,347,208.00  |
| Drug Free Schools                                    | 3227    |               |
| Individuals with Disabilities Education Act (IDEA)   | 3230    | 9,947,204.00  |
| Elementary and Secondary Education Act, Title I      | 3240    | 8,730,983.00  |
| Adult General Education                              | 3251    | 319,757.00    |
| Vocational Rehabilitation                            | 3253    |               |
| Federal Through Local                                | 3280    |               |
| Emergency Immigrant Education Program                | 3293    |               |
| Miscellaneous Federal Through State                  | 3299    | 2,055,126.00  |
| Total Federal Through State and Local                | 3200    | 22,946,777.00 |
| State:   |         |               |
| Other Miscellaneous State Revenue                    | 3399    |               |
| Total State  | 3300    | 0.00          |
| Local:   |         |               |
| Interest on Investments                              | 3431    |               |
| Gain on Sale of Investments                          | 3432    |               |
| Net Increase (Decrease) in Fair Value of Investments | 3433    |               |
| Gifts, Grants and Bequests                           | 3440    |               |
| Adult General Education Course Fees                  | 3461    |               |
| Sale of Junk   | 3493    |               |
| Other Miscellaneous Local Sources                    | 3495    |               |
| Refund of Prior Year's Expenditures                  | 3497    |               |
| Total Local  | 3400    | 0.00          |
| Total Revenues                                       | 3000    | 24,242,074.00 |

#### p7 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)

| DOE Page 7 |
|------------|
| Fund 420   |
|            |

| For the Fiscal Year Ended June 30, 2012  |   |               |              |              |            |              |            |              | Fund 420      |
|--|---|---------------|--------------|--------------|------------|--------------|------------|--------------|---------------|
|  |   | 100           | 200          | 300          | 400        | 500          | 600        | 700          |               |
|  | Account   |               | Employee     | Purchased    | Energy     | Materials    | Capital    | Other        |               |
|  | Number  | Salaries      | Benefits     | Services     | Services   | and Supplies | Outlay     | Expenses     | Totals        |
| EXPENDITURES   |   |               |              |              |            |              | o and      |              |               |
| Current:   |   |               |              |              |            |              |            |              |               |
| Instruction  | 5000  | 9,693,616.00  | 2,551,910.00 | 2,888,514.00 |            | 300,394.00   | 233,492.00 | 4,685.00     | 15,672,611.00 |
| Pupil Personnel Services   | 6100  | 1,533,456.00  | 385,198.00   | 631,988.00   |            | 76,301.00    | 7,388.00   | 4,005.00     | 2,634,331.00  |
|  |   | 1,535,450.00  | 385,198.00   | 051,988.00   |            | /6,301.00    |            |              |               |
| Instructional Media Services   | 6200  |               |              |              |            |              | 9,356.00   |              | 9,356.00      |
| Instruction and Curriculum Development Services  | 6300  | 560,122.00    | 116,712.00   | 191,091.00   |            | 13,466.00    | 1,798.00   |              | 883,189.00    |
| Instructional Staff Training Services  | 6400  | 1,789,766.00  | 320,295.00   | 657,983.00   |            | 141,407.00   | 12,882.00  | 59,561.00    | 2,981,894.00  |
| Instructional-Related Technology   | 6500  |               |              |              |            |              |            |              | 0.00          |
| Board  | 7100  |               |              |              |            |              |            |              | 0.00          |
| General Administration   | 7200  | 186,444.00    | 41,192.00    | 66,754.00    |            |              | 6,794.00   | 402,229.00   | 703,413.00    |
| School Administration  | 7300  |               |              |              |            |              | 1,686.00   |              | 1,686.00      |
| Facilities Acquisition and Construction  | 7410  |               |              | 30,417.00    |            |              | 82,754.00  |              | 113,171.00    |
| Fiscal Services  | 7500  | 9,688.00      |              |              |            |              |            |              | 9,688.00      |
| Food Services  | 7600  |               |              |              |            |              |            |              | 0.00          |
| Central Services   | 7700  | 53,208.00     | 13,496.00    | 820.00       |            | 18,488.00    |            | 657.00       | 86,669.00     |
| Pupil Transportation Services  | 7800  | 13,141.00     |              |              | 178,327.00 |              |            | 118,735.00   | 310,203.00    |
| Operation of Plant   | 7900  |               |              |              |            |              |            |              | 0.00          |
| Maintenance of Plant   | 8100  |               |              |              |            |              |            |              | 0.00          |
| Administrative Technology Services   | 8200  |               |              |              |            |              |            |              | 0.00          |
| Community Services   | 9100  |               |              |              |            |              |            | 675,178.00   | 675,178.00    |
| Capital Outlay:  |   |               |              |              |            |              |            |              | ,             |
| Facilities Acquisition and Construction  | 7420  |               |              |              |            |              | 84,563.00  |              | 84,563.00     |
| Other Capital Outlay   | 9300  |               |              |              |            |              | 76,122.00  |              | 76,122.00     |
| Debt Service: (Function 9200)  | 9300  |               |              |              |            |              | 70,122.00  |              | 70,122.00     |
|  | 710   |               |              |              |            |              |            |              | 0.00          |
| Redemption of Principal  |   |               |              |              |            |              |            |              |               |
| Interest   | 720   |               |              |              |            |              |            |              | 0.00          |
| Total Expenditures   |   | 13,839,441.00 | 3,428,803.00 | 4,467,567.00 | 178,327.00 | 550,056.00   | 516,835.00 | 1,261,045.00 | 24,242,074.00 |
| Excess (Deficiency) of Revenues over Expenditures  | _   |               |              |              |            |              |            |              | 0.00          |
| OTHER FINANCING SOURCES (USES)   |   | Totals        |              |              |            |              |            |              |               |
|  |   |               |              |              |            |              |            |              |               |
| Loans  | 3720  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets   | 3730  |               |              |              |            |              |            |              |               |
|  |   |               |              |              |            |              |            |              |               |
| Sale of Capital Assets   | 3730  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries  | 3730  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:   | 3730<br>3740  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund  | 3730<br>3740<br>3610  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds   | 3730<br>3740<br>3610<br>3620  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br><i>Transfers In:</i><br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds   | 3730<br>3740<br>3610<br>3620<br>3630  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Deb Service Funds<br>From Capital Projects Funds<br>Interfund  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Internal Service Funds   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670<br>3690  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From Beteral Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Inermal Service Funds<br>From Internal Service Funds<br>From Internal Service Funds<br>Total Transfers In   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670<br>3690  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Deb Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Internal Service Funds<br>Transfers In<br>Transfers In<br>Transfers Out: (Function 9700)  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3650<br>3660<br>3670<br>3690<br>3600  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Applied Projects Funds Interfund From Internal Service Funds From Internal Service Funds Transfers Funds Transfers In Transfers Out: (Function 9700) To the General Fund   | 3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910   |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Internal Service Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3600<br>910<br>920  |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Capital Projects Funds  | 3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910           920           930   | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds  | 3730           3740           3610           3620           3630           3650           3660           3660           3660           3690           3600           910           920           930           950  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Premanent Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>Interfund<br>To Debt Service Funds<br>Interfund<br>To Permaent Funds<br>To Internal Service Funds  | 3730           3740           3610           3620           3630           3650           3660           3670           3690           3600           910           920           930           950           960   |               |              |              |            |              |            |              |               |
| Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund To Permanent Funds To Permanent Funds   | 3730           3740           3610           3620           3630           3660           3660           3660           3690           3600           910           920           930           950           960           970   | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From Beneral Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Internal Service Funds<br>From Internise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Funds<br>To Capital Projects Funds<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Enterprise Funds<br>To Enterprise Funds   | 3730           3740           3610           3620           3630           3650           3650           3660           3670           3690           3690           3690           3690           910           920           930           950           960           970           990                                | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From Bob Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Internal Service Funds<br>From Internal Service Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Debt Service Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Permanent Funds<br>To Enterprise Funds<br>To Enterprise Funds<br>Total Transfers Out<br>Total Transfers Out<br>Total Transfers Out<br>Total Transfers Out<br>Total Other Financing Sources (Uses)   | 3730           3740           3610           3620           3630           3650           3650           3660           3670           3690           3690           3690           3690           910           920           930           950           960           970           990                                |               |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Funds<br>To Debt Service Funds<br>To Debt Service Funds<br>Interfund<br>To Debt Service Funds<br>Interfund<br>To Dept Service Funds<br>To Internal Service Funds<br>Total Transfers Out<br>Total Other Financing Sources (Uses)<br>Net Change in Fund Balance   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3690<br>910<br>920<br>920<br>920<br>930<br>950<br>950<br>950<br>970<br>970  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>Tonal Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Debt Service Funds<br>To Capital Projects Funds<br>Interfund<br>To Internal Service Funds<br>To Internal Service Fund | 3730           3740           3610           3610           3620           3630           3650           3660           3690           3600           910           920           930           950           960           970           970           970           2800  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Internal Service Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Internal Service Funds<br>To Internal Service Funds<br>Total Other Financing Sources (Uses)<br>Net Change in Fund Balance<br>Fund Balance<br>Fund Balance   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3690<br>910<br>920<br>920<br>920<br>930<br>950<br>950<br>950<br>970<br>970  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From Beb Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Internal Service Funds<br>From Internal Service Funds<br>From Internise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Enterprise Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>To Enterprise Funds<br>To Enterprise Funds<br>To Enterprise Funds<br>Total Transfers Out<br>Total Transfers Out<br>Total Other Financing Sources (Uses)<br>Net Change In Fund Balance<br>Ending Fund Balance:<br>Ending Fund Balance:  | 3730           3740           3610           3620           3630           3650           3660           3660           3690           910           920           930           950           960           970           970           970           2800           2891  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Debt Service Funds<br>Interfund<br>To Debt Service Funds<br>Interfund<br>To Debt Service Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>To Interprise Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>Total Transfers Out<br>Total Other Financing Sources (Uses)<br>Net Change in Fund Balance<br>Fund Balance, July 1, 2011<br>Adjustments to Fund Balance  | 3730           3740           3610           3610           3610           3650           3650           3660           3660           3660           3660           910           920           930           950           970           990           9700           2800           2891           2710                | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Internal Service Funds<br>From Internal Service Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Internal Service Funds<br>Total Other Financing Sources (Uses)<br>Net Change in Fund Balance<br>Fund Balance, July 1, 2011<br>Adjustments to Fund Balance<br>Ending Fund Balance<br>Restricted Fund Balance  | 3730           3740           3610           3610           3620           3630           3650           3660           3660           3690           3600           910           920           930           950           960           970           970           2800           2891           2710           2720  | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>Tonal Transfers In<br>Transfers Out: (Function 9700)<br>To the General Funds<br>To Debt Service Funds<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Enterprise Funds<br>To Internal Service Internation<br>Recomposition Fund Balance<br>Ending Fund Balance<br>Committed Fund Balance   | 3730           3740           3610           3610           3620           3630           3660           3660           3690           3690           3690           3690           990           970           960           970           970           970           2891           2710           2720           2730 | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Internal Service Funds<br>From Internal Service Funds<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Enterprise Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>To Internal Service Funds<br>To Lant Fransfers Out<br>To Lant Funds<br>To Enterprise Funds<br>Total Transfers Out<br>Total Transfers Out<br>Committed Fund Balance<br>Ending Fund Balance<br>Restricted Fund Balance<br>Assigned Fund Balance   | 3730           3740           3610           3620           3630           3650           3660           3660           3690           3690           990           970           990           9700           2890           2891           2710           2720           2730           2740                            | 0.00          |              |              |            |              |            |              |               |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>Tonal Transfers In<br>Transfers Out: (Function 9700)<br>To the General Funds<br>To Debt Service Funds<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>To Enterprise Funds<br>To Internal Service Internation<br>Recomposition Fund Balance<br>Ending Fund Balance<br>Committed Fund Balance   | 3730           3740           3610           3610           3620           3630           3660           3660           3690           3690           3690           3690           990           970           960           970           970           970           2891           2710           2720           2730 | 0.00          |              |              |            |              |            |              |               |

#### p8 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS FEDERAL ECONOMIC STIMULUS PROGRAMS For the Fiscal Year Ended June 30, 2012

| For the Fiscal Year Ended June 30, 2012              |                   |   |  |                                      |                                       |                           | DOE Page 8   |
|--|-------------------|---|--|--------------------------------------|---------------------------------------|---------------------------|--------------|
|  | Account<br>Number | ARRA<br>State Fiscal<br>Stabilization Funds<br><b>431</b> | Targeted ARRA<br>Stimulus Funds<br>432 | Other ARRA<br>Stimulus Grants<br>433 | ARRA<br>Race to the Top<br><b>434</b> | Education Jobs Act<br>435 | Totals       |
| REVENUES   |                   |   |  |                                      |                                       |                           |              |
| Federal Direct:                                      |                   |   |  |                                      |                                       |                           |              |
| Workforce Investment Act                             | 3170              |   |  |                                      |                                       |                           | 0.00         |
| Community Action Programs                            | 3180              |   |  |                                      |                                       |                           | 0.00         |
| Reserve Officers Training Corps (ROTC)               | 3191              |   |  |                                      |                                       |                           | 0.00         |
| Miscellaneous Federal Direct                         | 3199              |   |  |                                      |                                       |                           | 0.00         |
| Total Federal Direct:                                | 3100              | 0.00  | 0.00                                   | 0.00                                 | 0.00                                  | 0.00                      | 0.00         |
| Federal Through State:                               |                   |   |  |                                      |                                       |                           |              |
| Vocational Education Acts                            | 3201              |   |  |                                      |                                       |                           | 0.00         |
| State Fiscal Stabilization Funds - K-12              | 3210              |   |  |                                      |                                       |                           | 0.00         |
| State Fiscal Stabilization Funds - Workforce         | 3211              |   |  |                                      |                                       |                           | 0.00         |
| State Fiscal Stabilization Funds - VPK               | 3212              |   |  |                                      |                                       |                           | 0.00         |
| Race to the Top                                      | 3214              |   |  |                                      | 552,519.00                            |                           | 552,519.00   |
| Education Jobs Act                                   | 3215              |   |  |                                      |                                       | 7,979,517.00              | 7,979,517.00 |
| Individuals with Disabilities Education Act (IDEA)   | 3230              |   |  |                                      |                                       |                           | 0.00         |
| Elementary and Secondary Education Act, Title I      | 3240              |   |  |                                      |                                       |                           | 0.00         |
| Adult General Education                              | 3251              |   |  |                                      |                                       |                           | 0.00         |
| Other Food Services                                  | 3269              |   |  |                                      |                                       |                           | 0.00         |
| Miscellaneous Federal Through State                  | 3299              |   | 68,933.00                              |                                      |                                       |                           | 68,933.00    |
| Total Federal Through State                          | 3200              | 0.00  | 68,933.00                              | 0.00                                 | 552,519.00                            | 7,979,517.00              | 8,600,969.00 |
| State:   |                   |   |  |                                      |                                       |                           |              |
| Other Miscellaneous State Revenue                    | 3399              |   |  |                                      |                                       |                           | 0.00         |
| Total State  | 3300              | 0.00  | 0.00                                   | 0.00                                 | 0.00                                  | 0.00                      | 0.00         |
| Local:   |                   |   |  |                                      |                                       |                           |              |
| Interest on Investments                              | 3431              |   |  |                                      |                                       |                           | 0.00         |
| Gain on Sale of Investments                          | 3432              |   |  |                                      |                                       |                           | 0.00         |
| Net Increase (Decrease) in Fair Value of Investments | 3433              |   |  |                                      |                                       |                           | 0.00         |
| Gifts, Grants and Bequests                           | 3440              |   |  |                                      |                                       |                           | 0.00         |
| Other Miscellaneous Local Sources                    | 3495              |   |  |                                      |                                       |                           | 0.00         |
| Refund of Prior Year's Expenditures                  | 3497              |   |  |                                      |                                       |                           | 0.00         |
| Total Local  | 3400              | 0.00  | 0.00                                   | 0.00                                 | 0.00                                  | 0.00                      | 0.00         |
| Total Revenues                                       | 3000              | 0.00  | 68,933.00                              | 0.00                                 | 552,519.00                            | 7,979,517.00              | 8,600,969.00 |

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Exhibit K-4

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued) For the Fiscal Year Ended June 30, 2012

| For the Fiscal Year Ended June 30, 2012           |         |          |          |           |          |              |         |          | Fund 431 |
|---|---------|----------|----------|-----------|----------|--------------|---------|----------|----------|
|   |         | 100      | 200      | 300       | 400      | 500          | 600     | 700      |          |
|   | Account |          | Employee | Purchased | Energy   | Materials    | Capital | Other    |          |
|   | Number  | Salaries | Benefits | Services  | Services | and Supplies | Outlay  | Expenses | Totals   |
| EXPENDITURES                                      |         |          |          |           |          |              |         |          |          |
| Current:  |         |          |          |           |          |              |         |          |          |
| Instruction                                       | 5000    |          |          |           |          |              |         |          | 0.00     |
| Pupil Personnel Services                          | 6100    |          |          |           |          |              |         |          | 0.00     |
| Instructional Media Services                      | 6200    |          |          |           |          |              |         |          | 0.00     |
| Instruction and Curriculum Development Services   | 6300    |          |          |           |          |              |         |          | 0.00     |
| Instructional Staff Training Services             | 6400    |          |          |           |          |              |         |          | 0.00     |
| 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     |
| Pupil Transportation Services                     | 7800    |          |          |           |          |              |         |          | 0.00     |
| Operation of Plant                                | 7900    |          |          |           |          |              |         |          | 0.00     |
| Maintenance of Plant                              | 8100    |          |          |           |          |              |         |          | 0.00     |
| Administrative Technology Services                | 8200    |          |          |           |          |              |         |          | 0.00     |
| Community Services                                | 9100    |          |          |           |          |              |         |          | 0.00     |
| Capital Outlay:                                   |         |          |          |           |          |              |         |          |          |
| Facilities Acquisition and Construction           | 7420    |          |          |           |          |              |         |          | 0.00     |
| Other Capital Outlay                              | 9300    |          |          |           |          |              |         |          | 0.00     |
| Debt Service: (Function 9200)                     |         |          |          |           |          |              |         |          |          |
| Redemption of Principal                           | 710     |          |          |           |          |              |         |          | 0.00     |
| Interest  | 720     |          |          |           |          |              |         |          | 0.00     |
| Total Expenditures                                |         | 0.00     | 0.00     | 0.00      | 0.00     | 0.00         | 0.00    | 0.00     | 0.00     |
| Excess (Deficiency) of Revenues over Expenditures |         |          |          |           |          |              |         |          | 0.00     |
| OTHER FINANCING SOURCES (USES)                    |         | Totals   |          |           |          |              |         |          |          |
|   | 0700    |          |          |           |          |              |         |          |          |

3720 Loans

Exhibit K-4 DOE Page 9 Fund 431

Total Fund Balance, June 30, 2012

2700

0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued) For the Fiscal Year Ended June 30, 2012.

| For the Fiscal Year Ended June 30, 2012           | enis, nue en |           |           |           |          | (commute)    |         |          | Fund 432  |
|---|--------------|-----------|-----------|-----------|----------|--------------|---------|----------|-----------|
|   |              | 100       | 200       | 300       | 400      | 500          | 600     | 700      |           |
|   | Account      |           | Employee  | Purchased | Energy   | Materials    | Capital | Other    |           |
|   | Number       | Salaries  | Benefits  | Services  | Services | and Supplies | Outlay  | Expenses | Totals    |
| EXPENDITURES                                      |              |           |           |           |          |              |         |          |           |
| Current:  |              |           |           |           |          |              |         |          |           |
| Instruction                                       | 5000         | 45,166.00 | 11,815.00 |           |          | 816.00       |         |          | 57,797.00 |
| Pupil Personnel Services                          | 6100         |           |           | 3,558.00  |          |              |         |          | 3,558.00  |
| Instructional Media Services                      | 6200         |           |           |           |          |              |         |          | 0.00      |
| Instruction and Curriculum Development Services   | 6300         |           |           |           |          |              |         |          | 0.00      |
| Instructional Staff Training Services             | 6400         | 7,578.00  |           |           |          |              |         |          | 7,578.00  |
| 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      |
| Pupil Transportation Services                     | 7800         |           |           |           |          |              |         |          | 0.00      |
| Operation of Plant                                | 7900         |           |           |           |          |              |         |          | 0.00      |
| Maintenance of Plant                              | 8100         |           |           |           |          |              |         |          | 0.00      |
| Administrative Technology Services                | 8200         |           |           |           |          |              |         |          | 0.00      |
| Community Services                                | 9100         |           |           |           |          |              |         |          | 0.00      |
| Capital Outlay:                                   |              |           |           |           |          |              |         |          |           |
| Facilities Acquisition and Construction           | 7420         |           |           |           |          |              |         |          | 0.00      |
| Other Capital Outlay                              | 9300         |           |           |           |          |              |         |          | 0.00      |
| Debt Service: (Function 9200)                     |              |           |           |           |          |              |         |          |           |
| Redemption of Principal                           | 710          |           |           |           |          |              |         |          | 0.00      |
| Interest  | 720          |           |           |           |          |              |         |          | 0.00      |
| Total Expenditures                                |              | 52,744.00 | 11,815.00 | 3,558.00  | 0.00     | 816.00       | 0.00    | 0.00     | 68,933.00 |
| Excess (Deficiency) of Revenues over Expenditures |              |           |           |           |          | 1            |         |          | 0.00      |
| OTHER FINANCING SOURCES (USES)                    |              | Totals    |           |           |          |              |         |          |           |
| Loans   | 3720         |           |           |           |          |              |         |          |           |
| Sale of Capital Assets                            | 3730         |           |           |           |          |              |         |          |           |
| Loss Recoveries                                   | 3740         |           |           |           |          |              |         |          |           |
| Transfers In:<br>From General Fund                | 3610         |           |           |           |          |              |         |          |           |
| From Debt Service Funds                           | 3620         |           |           |           |          |              |         |          |           |
| From Capital Projects Funds                       | 3630         |           |           |           |          |              |         |          |           |
| Interfund   | 3650         |           |           |           |          |              |         |          |           |
| From Permanent Funds                              | 3660         |           |           |           |          |              |         |          |           |
| From Internal Service Funds                       | 3670         |           |           |           |          |              |         |          |           |
| From Enterprise Funds                             | 3690         |           |           |           |          |              |         |          |           |
| Total Transfers In                                | 3600         | 0.00      |           |           |          |              |         |          |           |
| Transfers Out: (Function 9700)                    | 5000         | 0.00      |           |           |          |              |         |          |           |
| To the General Fund                               | 910          |           |           |           |          |              |         |          |           |
| To Debt Service Funds                             | 920          |           |           |           |          |              |         |          |           |
| To Capital Projects Funds                         | 930          |           |           |           |          |              |         |          |           |
| Interfund   | 950          |           |           |           |          |              |         |          |           |
| To Permanent Funds                                | 960          |           |           |           |          |              |         |          |           |
| To Internal Service Funds                         | 970          |           |           |           |          |              |         |          |           |
| To Enterprise Funds                               | 990          |           |           |           |          |              |         |          |           |
| Total Transfers Out                               | 9700         | 0.00      |           |           |          |              |         |          |           |
| Total Other Financing Sources (Uses)              |              | 0.00      |           |           |          |              |         |          |           |
| Net Change in Fund Balance                        |              | 0.00      |           |           |          |              |         |          |           |
| Fund Balance, July 1, 2011                        | 2800         |           |           |           |          |              |         |          |           |
| Adjustments to Fund Balance                       | 2891         |           |           |           |          |              |         |          |           |
| Ending Fund Balance:                              |              |           |           |           |          |              |         |          |           |
| Nonspendable Fund Balance                         | 2710         |           |           |           |          |              |         |          |           |
| Restricted Fund Balance                           | 2720         |           |           |           |          |              |         |          |           |
| Committed Fund Balance                            | 2730         |           |           |           |          |              |         |          |           |
| Assigned Fund Balance                             | 2740         |           |           |           |          |              |         |          |           |
| Unassigned Fund Balance                           | 2750         |           |           |           |          |              |         |          |           |
| Total Fund Balanca, Juna 30, 2012                 | 2700         | 0.00      |           |           |          |              |         |          |           |

Exhibit K-4 DOE Page 10 Fund 432

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued) For the Fiscal Yare Ended June 30, 2012

| For the Fiscal Year Ended June 30, 2012           |         |          |          |           |          |              |         |          | Fund 433 |
|---|---------|----------|----------|-----------|----------|--------------|---------|----------|----------|
|   |         | 100      | 200      | 300       | 400      | 500          | 600     | 700      |          |
|   | Account |          | Employee | Purchased | Energy   | Materials    | Capital | Other    |          |
|   | Number  | Salaries | Benefits | Services  | Services | and Supplies | Outlay  | Expenses | Totals   |
| EXPENDITURES                                      |         |          |          |           |          |              |         |          |          |
| Current:  |         |          |          |           |          |              |         |          |          |
| Instruction                                       | 5000    |          |          |           |          |              |         |          | 0.00     |
| Pupil Personnel Services                          | 6100    |          |          |           |          |              |         |          | 0.00     |
| Instructional Media Services                      | 6200    |          |          |           |          |              |         |          | 0.00     |
| Instruction and Curriculum Development Services   | 6300    |          |          |           |          |              |         |          | 0.00     |
| Instructional Staff Training Services             | 6400    |          |          |           |          |              |         |          | 0.00     |
| 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     |
| Pupil Transportation Services                     | 7800    |          |          |           |          |              |         |          | 0.00     |
| Operation of Plant                                | 7900    |          |          |           |          |              |         |          | 0.00     |
| Maintenance of Plant                              | 8100    |          |          |           |          |              |         |          | 0.00     |
| Administrative Technology Services                | 8200    |          |          |           |          |              |         |          | 0.00     |
| Community Services                                | 9100    |          |          |           |          |              |         |          | 0.00     |
| Capital Outlay:                                   |         |          |          |           |          |              |         |          |          |
| Facilities Acquisition and Construction           | 7420    |          |          |           |          |              |         |          | 0.00     |
| Other Capital Outlay                              | 9300    |          |          |           |          |              |         |          | 0.00     |
| Debt Service: (Function 9200)                     |         |          |          |           |          |              |         |          |          |
| Redemption of Principal                           | 710     |          |          |           |          |              |         |          | 0.00     |
| Interest  | 720     |          |          |           |          |              |         |          | 0.00     |
| Total Expenditures                                |         | 0.00     | 0.00     | 0.00      | 0.00     | 0.00         | 0.00    | 0.00     | 0.00     |
| Excess (Deficiency) of Revenues over Expenditures |         |          |          |           |          |              |         |          | 0.00     |
| OTHER FINANCING SOURCES (USES)                    |         | Totals   |          |           |          |              |         |          |          |
| Loans   | 3720    |          |          |           |          |              |         |          |          |
| Sale of Capital Assets                            | 3730    |          |          |           |          |              |         |          |          |
| Loss Recoveries                                   | 3740    |          |          |           |          |              |         |          |          |
| Transfers In:                                     |         |          |          |           |          |              |         |          |          |
| From General Fund                                 | 3610    |          |          |           |          |              |         |          |          |
| From Debt Service Funds                           | 3620    |          |          |           |          |              |         |          |          |
| From Capital Projects Funds                       | 3630    |          |          |           |          |              |         |          |          |
| Interfund   | 3650    |          |          |           |          |              |         |          |          |
| From Permanent Funds                              | 3660    |          |          |           |          |              |         |          |          |
| From Internal Service Funds                       | 3670    |          |          |           |          |              |         |          |          |
| From Enterprise Funds                             | 3690    |          |          |           |          |              |         |          |          |
| Total Transfers In                                | 3600    | 0.00     |          |           |          |              |         |          |          |
| Transfers Out: (Function 9700)                    |         |          |          |           |          |              |         |          |          |
| To the General Fund                               | 910     |          |          |           |          |              |         |          |          |
| To Debt Service Funds                             | 920     |          |          |           |          |              |         |          |          |
| To Capital Projects Funds                         | 930     |          |          |           |          |              |         |          |          |
| Interfund   | 950     |          |          |           |          |              |         |          |          |
| To Permanent Funds                                | 960     |          |          |           |          |              |         |          |          |
| To Internal Service Funds                         | 970     |          |          |           |          |              |         |          |          |
| To Enterprise Funds                               | 990     |          |          |           |          |              |         |          |          |
| Total Transfers Out                               | 9700    | 0.00     |          |           |          |              |         |          |          |
| Total Other Financing Sources (Uses)              |         | 0.00     |          |           |          |              |         |          |          |
| Net Change in Fund Balance                        |         | 0.00     |          |           |          |              |         |          |          |
| Fund Balance, July 1, 2011                        | 2800    |          |          |           |          |              |         |          |          |
| Adjustments to Fund Balance                       | 2891    |          |          |           |          |              |         |          |          |
| Ending Fund Balance:                              |         |          |          |           |          |              |         |          |          |
| Nonspendable Fund Balance                         | 2710    |          |          |           |          |              |         |          |          |
| Restricted Fund Balance                           | 2720    |          |          |           |          |              |         |          |          |
| Committed Fund Balance                            | 2730    |          |          |           |          |              |         |          |          |
| Assigned Fund Balance                             | 2740    |          |          |           |          |              |         |          |          |
| Unassigned Fund Balance                           | 2750    |          |          |           |          |              |         |          |          |
| Total Fund Balance, June 30, 2012                 | 2700    | 0.00     |          |           |          |              |         |          |          |

Total Fund Balance, June 30, 2012

2700

0.00

Exhibit K-4 DOE Page 11 Fund 433

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)

Exhibit K-4 DOE Page 12

| For the Fiscal Year Ended June 30, 2012  |  |           |           |            |  |              |           |          |            |
|--|--|-----------|-----------|------------|--|--------------|-----------|----------|------------|
|  |  | 100       | 200       | 300        | 400                                    | 500          | 600       | 700      | Fund 434   |
|  | Account  | 100       | Employee  | Purchased  | Energy                                 | Materials    | Capital   | Other    |            |
|  | Account<br>Number  | Salaries  | Benefits  | Services   | Services                               | and Supplies | Outlay    | Expenses | Totals     |
| EXPENDITURES   | Number   | Salaries  | Belients  | Services   | Services                               | and suppries | Outday    | Expenses | Totals     |
| Current:   |  |           |           |            |  |              |           |          |            |
| Instruction  | 5000   |           |           | 6,255.00   |  | 123,872.00   | 29,695.00 |          | 159,822.00 |
|  |  |           |           | 6,255.00   |  | 125,872.00   | 29,095.00 |          |            |
| Pupil Personnel Services   | 6100   |           |           |            |  |              |           |          | 0.00       |
| Instructional Media Services   | 6200   |           |           |            |  |              |           |          | 0.00       |
| Instruction and Curriculum Development Services  | 6300   |           |           |            |  | 26,423.00    | 7,838.00  |          | 34,261.00  |
| Instructional Staff Training Services  | 6400   | 38,232.00 | 3,505.00  | 144,284.00 |  | 450.00       |           |          | 186,471.00 |
| Instructional-Related Technology   | 6500   |           |           |            |  |              | 423.00    |          | 423.00     |
| Board  | 7100   |           |           |            |  |              |           |          | 0.00       |
| General Administration   | 7200   |           |           |            |  |              |           |          | 0.00       |
| School Administration  | 7300   |           |           |            |  |              |           |          | 0.00       |
| Facilities Acquisition and Construction  | 7410   |           |           |            |  |              |           |          | 0.00       |
| Fiscal Services  | 7500   | 20,777.00 | 7,982.00  |            |  |              |           |          | 28,759.00  |
| Food Services  | 7600   |           |           |            |  |              |           |          | 0.00       |
| Central Services   | 7700   | 23,179.00 | 3,134.00  | 61,591.00  |  |              |           |          | 87,904.00  |
| Pupil Transportation Services  | 7800   |           |           |            |  |              |           |          | 0.00       |
| Operation of Plant   | 7900   |           |           |            |  |              |           |          | 0.00       |
| Maintenance of Plant   | 8100   |           |           |            |  |              |           |          | 0.00       |
| Administrative Technology Services   | 8200   |           |           |            |  |              |           |          | 0.00       |
| Community Services   | 9100   |           |           |            |  |              |           |          | 0.00       |
| Capital Outlay:  |  |           |           |            |  |              |           |          |            |
| Facilities Acquisition and Construction  | 7420   |           |           |            |  |              |           |          | 0.00       |
| Other Capital Outlay   | 9300   |           |           |            |  |              | 54,879.00 |          | 54,879.00  |
| Debt Service: (Function 9200)  |  |           |           |            |  |              |           |          |            |
| Redemption of Principal  | 710  |           |           |            |  |              |           |          | 0.00       |
| Interest   | 720  |           |           |            |  |              |           |          | 0.00       |
| Total Expenditures   | 120  | 82,188.00 | 14,621.00 | 212,130.00 | 0.00                                   | 150,745.00   | 92,835.00 | 0.00     | 552,519.00 |
| Excess (Deficiency) of Revenues over Expenditures  |  | 62,100.00 | 14,021.00 | 212,130.00 | 0.00                                   | 150,745.00   | 72,033.00 | 0.00     | 0.00       |
| OTHER FINANCING SOURCES (USES)   | 1  | Totals    |           |            | V///////////////////////////////////// |              |           |          |            |
|  | 3720   | Totals    |           |            |  |              |           |          |            |
| Loans  |  |           |           |            |  |              |           |          |            |
|  |  |           |           |            |  |              |           |          |            |
| Sale of Capital Assets   | 3730   |           |           |            |  |              |           |          |            |
| Loss Recoveries  | 3730<br>3740   |           |           |            |  |              |           |          |            |
| Loss Recoveries<br>Transfers In:   | 3740   |           |           |            |  |              |           |          |            |
| Loss Recoveries<br>Transfers In:<br>From General Fund  | 3740<br>3610   |           |           |            |  |              |           |          |            |
| Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds   | 3740<br>3610<br>3620   |           |           |            |  |              |           |          |            |
| Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Deb Service Funds<br>From Capital Projects Funds   | 3740<br>3610<br>3620<br>3630   |           |           |            |  |              |           |          |            |
| Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds   | 3740<br>3610<br>3620   |           |           |            |  |              |           |          |            |
| Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Deb Service Funds<br>From Capital Projects Funds   | 3740<br>3610<br>3620<br>3630   |           |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund  | 3740<br>3610<br>3620<br>3630<br>3650   |           |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660   |           |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670<br>3690   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Lapital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers Out: (Function 9700)  | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers Int Transfers In Transfers In Transfers In Transfers In   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3600<br>910  |           |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Parmanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tansfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Interargise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660<br>3600<br>910<br>920<br>930  | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds Troun Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund Interfund   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660<br>3660<br>910<br>920<br>920<br>930<br>950  | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Trom Internal Service Funds Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds  | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660<br>910<br>920<br>930<br>950<br>960  | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers Out: (Function 9700) To the General Funds To Debt Service Funds To Debt Service Funds To Permanent Funds T | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>910<br>920<br>930<br>950<br>960<br>970   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Emterprise Funds To Emterprise Funds To Internal Service Funds   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3600<br>910<br>920<br>920<br>930<br>950<br>950<br>970<br>990   |           |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Serv | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>910<br>920<br>930<br>950<br>960<br>970   | 0.00      |           |            |  |              |           |          |            |
| Lass Recoveries         Transfers In:         From General Fund         From Capital Projects Funds         Interfund         From Dermanent Funds         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Total Transfers In         To Deb Service Funds         To Capital Projects Funds         To Capital Projects Funds         Interfund         To Capital Projects Funds         Interfund         To Capital Projects Funds         To Capital Projects Funds         Interfund         To Permanent Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)  | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3600<br>910<br>920<br>920<br>930<br>950<br>950<br>970<br>990   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From Debt Service Funds From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Debt Service Funds Interfund To Demternal Funds To Internal Service Funds Total Other Funder Service Funder | 3740<br>3610<br>3620<br>3650<br>3660<br>3660<br>3660<br>3600<br>910<br>920<br>930<br>950<br>950<br>950<br>970<br>9700  | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debi Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds ToI Internal Service Funds TotaI Other Financing Sources TotaI Other Finance Fund Balance  | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>910<br>920<br>930<br>950<br>950<br>970<br>970<br>970<br>9700<br>2800   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses)   | 3740<br>3610<br>3620<br>3650<br>3660<br>3660<br>3660<br>3600<br>910<br>920<br>930<br>950<br>950<br>950<br>970<br>9700  | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debi Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds ToI Internal Service Funds TotaI Other Financing Sources TotaI Other Finance Fund Balance  | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3600<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>95  | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Interprise Funds From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permament Funds To Internal Service Funds Total Tonsfers Out Total Tonsfers Total Tonsfers Out Total Tonsfers Total Tonsfers Total Tonsfers Total Tonsfers Total Tonsfers Total Tonsfer | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>910<br>920<br>930<br>950<br>950<br>970<br>970<br>970<br>9700<br>2800   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Projects Funds Tron Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Langerise Funds To Langerise Funds To Enterprise Funds To Langerise Funds To Langerise Funds To Langerise Funds To Internal Service Funds Total Transfers Out Total Transfers Out Change in Fund Balance Fund Balance, July 1, 2011 Ending Fund Balance Ending Fund Balance:   | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3600<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>95  | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund Inte | 3740<br>3610<br>3620<br>3633<br>3650<br>3660<br>3670<br>3660<br>910<br>920<br>930<br>930<br>950<br>970<br>950<br>970<br>920<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>930<br>920<br>920<br>920<br>920<br>920<br>920<br>920<br>92 | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance  | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>910<br>920<br>930<br>950<br>950<br>970<br>9700<br>2800<br>2891<br>2710<br>2720   | 0.00      |           |            |  |              |           |          |            |
| Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internation From Int | 3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>910<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>970<br>970<br>970<br>970<br>970<br>970<br>970<br>97  | 0.00      |           |            |  |              |           |          |            |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued) For the Fiscal Year Ended June 30, 2012

|   | 1   |              |              |           |          |              |         |          |
|---|---|--------------|--------------|-----------|----------|--------------|---------|----------|
|   |   | 100          | 200          | 300       | 400      | 500          | 600     | 700      |
|   | Account   |              | Employee     | Purchased | Energy   | Materials    | Capital | Other    |
|   | Number  | Salaries     | Benefits     | Services  | Services | and Supplies | Outlay  | Expenses |
| EXPENDITURES  |   |              |              |           |          |              |         |          |
| Current:  |   |              |              |           |          |              |         |          |
| Instruction   | 5000  | 6,467,766.00 | 1,495,337.00 | 16,414.00 |          |              |         |          |
| Pupil Personnel Services  | 6100  |              |              |           |          |              |         |          |
| Instructional Media Services  | 6200  |              |              |           |          |              |         |          |
| Instruction and Curriculum Development Services   | 6300  |              |              |           |          |              |         |          |
| Instructional Staff Training Services   | 6400  |              |              |           |          |              |         |          |
| Instructional-Related Technology  | 6500  |              |              |           |          |              |         |          |
| Board   | 7100  |              |              |           |          |              |         |          |
| General Administration  | 7200  |              |              |           |          |              |         |          |
| School Administration   | 7300  |              |              |           |          |              |         |          |
| Facilities Acquisition and Construction   | 7410  |              |              |           |          |              |         |          |
| Fiscal Services   | 7500  |              |              |           |          |              |         |          |
| Food Services   | 7600  |              |              |           |          |              |         |          |
| Central Services  | 7700  |              |              |           |          |              |         |          |
| Pupil Transportation Services   | 7800  |              |              |           |          |              |         |          |
| Operation of Plant  | 7900  |              |              |           |          |              |         |          |
| Maintenance of Plant  | 8100  |              |              |           |          |              |         |          |
| Administrative Technology Services  | 8200  |              |              |           |          |              |         |          |
| Community Services  | 9100  |              |              |           |          |              |         |          |
| Capital Outlay:   |   |              |              |           |          |              |         |          |
| Facilities Acquisition and Construction   | 7420<br>9300  |              |              |           |          |              |         |          |
| Other Capital Outlay  | 9300  |              |              |           |          |              |         |          |
| Debt Service: (Function 9200)   | 710   |              |              |           |          |              |         |          |
| Redemption of Principal   | 710   |              |              |           |          |              |         |          |
| Interest  | 720   | 6,467,766.00 | 1,495,337.00 | 16,414.00 | 0.00     | 0.00         | 0.00    | 0.00     |
| Total Expenditures<br>Excess (Deficiency) of Revenues over Expenditures   |   | 0,407,700.00 | 1,495,557.00 | 10,414.00 | 0.00     | 0.00         | 0.00    | 0.00     |
| OTHER FINANCING SOURCES (USES)  | 1   | Totals       |              |           |          |              |         |          |
| Loans   | 3720  | Totalo       |              |           |          |              |         |          |
|   |   |              |              |           |          |              |         |          |
|   |   |              |              |           |          |              |         |          |
| Sale of Capital Assets  | 3730  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries   |   |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:  | 3730<br>3740  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund   | 3730<br>3740<br>3610  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds  | 3730<br>3740<br>3610<br>3620  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds   | 3730<br>3740<br>3610<br>3620<br>3630  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650  |              |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Enterprise Funds  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670<br>3690  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670<br>3690  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Permanent Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3600<br>910   | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Internal Service Funds<br>Trotal Transfers In:<br>Transfers Ou: (Function 9700)<br>To the General Fund<br>To Debt Service Funds  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3670<br>3690<br>3600<br>910<br>920  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Capital Projects Funds  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>3690<br>910<br>920<br>920<br>930  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Internal Service Funds<br>From Internal Service Funds<br>Total Transfers In<br>Total Transfers In<br>To the General Fund<br>To Debt Service Funds<br>To Capital Projects Funds<br>Interfund  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>3690<br>910<br>920<br>920<br>930<br>950   | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>From Enterprise Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>To Capital Projects Funds<br>Interfund<br>To Capital Projects Funds   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660<br>910<br>920<br>920<br>930<br>950<br>950  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets<br>Loss Recoveries<br>Transfers In:<br>From General Fund<br>From Debt Service Funds<br>From Capital Projects Funds<br>Interfund<br>From Permanent Funds<br>From Internal Service Funds<br>Total Transfers In<br>Transfers Out: (Function 9700)<br>To the General Fund<br>To Debt Service Funds<br>Interfund<br>To Capital Projects Funds<br>Interfund<br>Interfund<br>To Permanent Funds<br>To Internal Service Funds  | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3660<br>3670<br>3690<br>3600<br>910<br>920<br>930<br>950<br>950<br>960<br>970   | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         Interfund         Total Transfers In:         From Detterprise Funds         From Enterprise Funds         Total Transfers Out:         To Debt Service Funds         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Debt Service Funds         To Debt Service Funds         To Debt Service Funds         To Capital Projects Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3660<br>3660<br>3660<br>3690<br>3690<br>3690<br>910<br>920<br>920<br>930<br>950<br>950<br>950<br>950  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         Interfund         From Permanent Funds         From Internal Service Funds         From Enterprise Funds         Total Transfers In         To Debt Service Funds         To Debt Service Funds         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Internal Service Funds         Total Transfers Out <td>3730<br/>3740<br/>3610<br/>3620<br/>3650<br/>3650<br/>3650<br/>3660<br/>3670<br/>3690<br/>3690<br/>3690<br/>3690<br/>3690<br/>990<br/>920<br/>930<br/>950<br/>950<br/>950<br/>950<br/>950<br/>950</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 3730<br>3740<br>3610<br>3620<br>3650<br>3650<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>3690<br>3690<br>990<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950   | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Debt Service Funds         From Permanent Funds         From Internal Service Funds         From Enterprise Funds         Total Transfers In         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         Interfund         To Permanent Funds         To Capital Projects Funds         Interfund         To Permanent Funds         To Internal Service Funds         Interfund         To Permanent Funds         To Internal Service Funds         Total Transfers Out         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2011  | 3730<br>3740<br>3610<br>3620<br>3650<br>3650<br>3650<br>3660<br>3670<br>3690<br>3600<br>910<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>970<br>970   | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Capital Projects Funds         Interfund         From Internal Service Funds         From Internal Service Funds         Total Transfers In         To be General Fund         To be General Fund         To be General Funds         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Permanent Funds         To Internal Service Funds         To Enterprise Funds         To Internal Service Funds         To Internal Service Funds         To Enterprise Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance  | 3730<br>3740<br>3610<br>3620<br>3650<br>3650<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>3690<br>3690<br>990<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950   | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Debt Service Funds         From Permanent Funds         From Internal Service Funds         From Enterprise Funds         Total Transfers In         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         Interfund         To Permanent Funds         To Capital Projects Funds         Interfund         To Permanent Funds         To Internal Service Funds         Interfund         To Permanent Funds         To Internal Service Funds         Total Transfers Out         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2011  | 3730<br>3740<br>3610<br>3620<br>3650<br>3650<br>3650<br>3660<br>3670<br>3690<br>3600<br>910<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>970<br>970   | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         Interfund         From Permanent Funds         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Total Transfers In         To Debt Service Funds         To Capital Projects Funds         To Enterprise Funds         To Capital Projects Funds         To Enterprise Funds         To Internal Service Funds         Total Transfers Out         Total Transfers Out         Total Transfers Out         Total Transfers Out         Total Transfers Fund Balance         Fund Balance, July 1, 2011         Adjustments to Fu   | 3730<br>3740<br>3610<br>3620<br>3650<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>970<br>920<br>930<br>950<br>950<br>950<br>970<br>970<br>970<br>970<br>970<br>2800<br>2891<br>22801  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Capital Projects Funds         Interfund         From Internal Service Funds         From Internal Service Funds         Total Transfers In         Transfers Out: (Function 9700)         To the General Fund         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To To Permanent Funds         To Debt Service Funds         To Debt Service Funds         To To Permanent Funds         To To Permanent Funds         To To Permanent Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2011         Adjustments to Fund Balance         Ending Fund Balance:  | 3730<br>3740<br>3610<br>3620<br>3650<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>990<br>910<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>9700<br>9700<br>2800<br>2891<br>2891<br>2710<br>2720                                | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Capital Projects Funds         Interfund         From Internal Service Funds         From Enterprise Funds         Total Transfers In         Total Transfers Out: (Function 9700)         To be General Funds         To Debt Service Funds         To Capital Projects Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2011         Adjustments to Fund Balance         Ending Fund Balance         Ending Fund Balance         Ending Fund Balance         Ending Fund Balance         Restricted Fund Balance         Restricted Fund Balance   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>3690<br>920<br>930<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>9700<br>2800<br>2800<br>2800<br>2800<br>2800<br>22710<br>2720 | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Capital Projects Funds         Interfund         From Permanent Funds         From Enterprise Funds         From Enterprise Funds         Total Transfers In         To Debt Service Funds         To Enterprise Funds         To Gaptial Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Capital Projects Funds         To Enterprise Funds         To Capital Projects Funds         To Enterprise Funds         Total Transfers Out         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2011         Adjustments to Fund Balance         Ending Fund Balance         <   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3650<br>3660<br>3660<br>3670<br>3690<br>3600<br>910<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>95  | 0.00         |              |           |          |              |         |          |
| Sale of Capital Assets         Loss Recoveries         Transfers In:         From General Fund         From Debt Service Funds         From Capital Projects Funds         Interfund         From Internal Service Funds         From Enterprise Funds         Total Transfers In         Tota Other Funds         To Debt Service Funds         To Debt Service Funds         To Debt Service Funds         To Capital Projects Funds         To Internal Service Funds         Total Transfers Out         Total Other Financing Sources (Uses)         Net Change in Fund Balance         Fund Balance, July 1, 2011         Adjustments to Fund Balance         Ending Fund Balance         Ending Fund Balance         Ending Fund Balance         Ending Fund Balance         Restricted Fund Balance         Restricted Fund Balance         Restricted Fu   | 3730<br>3740<br>3610<br>3620<br>3630<br>3650<br>3660<br>3670<br>3690<br>3690<br>3690<br>3690<br>920<br>930<br>920<br>930<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>950<br>9700<br>2800<br>2800<br>2800<br>2800<br>2800<br>22710<br>2720 | 0.00         |              |           |          |              |         |          |

### p14 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -MISCELLANEOUS

Exhibit K-5 DOE Page 14

| For the Fiscal Year Ended June 30, 2012                      | A                 | Fund 49      |
|--|-------------------|--------------|
|  | Account<br>Number |              |
| REVENUES   |                   |              |
| Federal Through Local  | 3280              |              |
| Interest on Investments                                      | 3431              |              |
| Gain on Sale of Investments                                  | 3432              |              |
| Net Increase (Decrease) in Fair Value of Investments         | 3433              | 1 170 415 0  |
| Gifts, Grants and Bequests Other Miscellaneous Local Sources | 3440<br>3495      | 1,170,415.0  |
| Fotal Revenues   | 3000              | 1,170,415.0  |
| EXPENDITURES   | 3000              | 1,170,415.0  |
| Current:   |                   |              |
| Instruction  | 5000              | 306,355.0    |
| Pupil Personnel Services                                     | 6100              | 95,563.0     |
| Instructional Media Services                                 | 6200              | 536.0        |
| Instruction and Curriculum Development Services              | 6300              | 69,281.0     |
| Instructional Staff Training Services                        | 6400              | 367,424.0    |
| Instructional-Related Technology                             | 6500              |              |
| Board  | 7100              |              |
| General Administration                                       | 7200              | 62,054.0     |
| School Administration  | 7300              |              |
| Facilities Acquisition and Construction                      | 7410              | 979.0        |
| Fiscal Services  | 7500              |              |
| Central Services   | 7700              | 17 500 0     |
| Pupil Transportation Services                                | 7800              | 17,590.0     |
| Operation of Plant   | 7900 8100         |              |
| Maintenance of Plant Administrative Technology Services      | 8100              |              |
| Community Services   | 9100              | 40,016.0     |
| Capital Outlay:  | 5100              | 40,010.00    |
| Facilities Acquisition and Construction                      | 7420              |              |
| Other Capital Outlay   | 9300              | 210,617.0    |
| Total Expenditures   |                   | 1,170,415.00 |
| Excess (Deficiency) of Revenues Over Expenditures            |                   | 0.0          |
| OTHER FINANCING SOURCES (USES)                               |                   |              |
| Loss Recoveries  | 3740              |              |
| Transfers In:  |                   |              |
| From General Fund  | 3610              |              |
| From Debt Service Funds                                      | 3620              |              |
| From Capital Projects Funds                                  | 3630              |              |
| Interfund  | 3650              |              |
| From Permanent Funds   | 3660              |              |
| From Internal Service Funds                                  | 3670              |              |
| From Enterprise Funds  | 3690              | 0.0          |
| Total Transfers In   | 3600              | 0.0          |
| Transfers Out: (Function 9700)                               | 010               |              |
| To General Fund<br>To Debt Service Funds                     | 910<br>920        |              |
| To Capital Projects Funds                                    | 920               |              |
| Interfund  | 950               |              |
| To Permanent Funds   | 950               |              |
| To Internal Service Funds                                    | 970               |              |
| To Enterprise Funds  | 990               |              |
| Total Transfers Out  | 9700              | 0.0          |
| Total Other Financing Sources (Uses)                         |                   | 0.0          |
| Net Change in Fund Balance                                   |                   | 0.0          |
| Fund Balance, July 1, 2011                                   | 2800              |              |
| Adjustments to Fund Balance                                  | 2891              |              |
| Ending Fund Balance:   |                   |              |
| Nonspendable Fund Balance                                    | 2710              |              |
| Restricted Fund Balance                                      | 2720              |              |
| Committed Fund Balance                                       | 2730              |              |
| Assigned Fund Balance  | 2740              |              |
|  | 2750              |              |
| Unassigned Fund Balance                                      | 2150              |              |

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2012

| For the Fiscal Fear Ended value 30, 2012  |              | SBE/COBI     | Special Act | Section 1011.14/1011.15 | Motor Vehicle | District | Other Debt      | ARRA Economic Stimulus | Dontagens       |
|---|--------------|--------------|-------------|-------------------------|---------------|----------|-----------------|------------------------|-----------------|
|   | Account      | Bonds        | Bonds       | F.S. Loans              | Revenue Bonds | Bonds    | Service         | Debt Service           |                 |
| REVENUES  | Number       | 210          | 220         | 230                     | 240           | 250      | 290             | 299                    | Totals          |
| REVENUES<br>Federal:  |              | 1            |             |                         |               |          |                 |                        |                 |
| Miscellaneous Federal Direct  | 3199         | 1            |             |                         |               |          |                 | 2,086,761.00           | 2,086,761.00    |
| Miscellaneous Federal Through State   | 3299         |              |             |                         |               |          |                 |                        | 0.00            |
| State:  |              |              |             |                         |               |          |                 |                        |                 |
| CO & DS Distributed   | 3321         | L            |             |                         |               |          |                 |                        | 0.00            |
| CO & DS Withheld for SBE/COBI Bonds   | 3322         | 1,711,152.00 |             |                         |               |          |                 |                        | 1,711,152.00    |
| Cost of Issuing SBE/COBI Bonds  | 3324         | L            |             |                         |               |          |                 |                        | 0.00            |
| Interest on Undistributed CO&DS   | 3325         |              |             |                         |               |          |                 |                        | 0.00            |
| SBE/COBI Bond Interest  | 3326         | (194.00)     |             |                         |               |          |                 |                        | (194.00)        |
| Racing Commission Funds   | 3341         |              | 446,500.00  |                         |               |          |                 |                        | 446,500.00      |
| Other Miscellaneous State Revenue   | 3399         |              |             |                         |               |          |                 |                        | 0.00            |
| Total State Sources   | 3300         | 1,710,958.00 | 446,500.00  | 0.00                    | 0.00          | 0.00     | 0.00            | 0.00                   | 2,157,458.00    |
| Local:  |              | 1            |             |                         |               |          |                 |                        |                 |
| District Debt Service Taxes   | 3412         | ·            |             |                         |               |          |                 |                        | 0.00            |
| Local Sales Tax   | 3418         | ⊢            |             |                         |               |          |                 |                        | 0.00            |
| Tax Redemptions   | 3421         | ⊢            |             |                         |               |          |                 |                        | 0.00            |
| Payment in Lieu of Taxes  | 3422         | ⊢            |             |                         |               |          |                 |                        | 0.00            |
| Excess Fees   | 3423         | ⊢            |             |                         |               |          |                 |                        | 0.00            |
| Interest on Investments   | 3431         | L            | 1,923.00    |                         |               |          | 34,151.00       | 340.00                 | 36,414.00       |
| Gain on Sale of Investments   | 3432         | <b>└───</b>  |             |                         |               |          |                 |                        | 0.00            |
| Net Increase (Decrease) in Fair Value of Investments                                  | 3433         |              | 1,001.00    |                         |               |          |                 | 156,972.00             | 157,973.00      |
| Gifts, Grants, and Bequests   | 3440         | ļ            |             |                         |               |          |                 |                        | 0.00            |
| Miscellaneous Local Revenues  | 3495         | <b>└───</b>  |             |                         |               |          |                 |                        | 0.00            |
| Impact Fees   | 3496         |              |             |                         |               |          |                 |                        | 0.00            |
| Refunds of Prior Year Expenditures  | 3497         | <b>⊢−−−−</b> |             |                         |               |          |                 |                        | 0.00            |
| Total Local Sources   | 3400         | 0.00         | 2,924.00    | 0.00                    | 0.00          | 0.00     | 34,151.00       | 157,312.00             | 194,387.00      |
| Total Revenues  | 3000         | 1,710,958.00 | 449,424.00  | 0.00                    | 0.00          | 0.00     | 34,151.00       | 2,244,073.00           | 4,438,606.00    |
| EXPENDITURES (Function 9200)  |              | ,            |             |                         |               |          |                 |                        |                 |
| Redemption of Principal   | 710          | 1,110,000.00 | 410,000.00  |                         |               |          | 16,878,319.00   |                        | 18,398,319.00   |
| Interest  | 720          | 625,411.00   | 24,970.00   |                         |               |          | 7,391,573.00    | 2,125,484.00           | 10,167,438.00   |
| Dues and Fees   | 730          | 2,632.00     |             |                         |               |          | 10,214.00       | 7,000.00               | 19,846.00       |
| Miscellaneous Expense   | 790          |              |             |                         |               |          |                 |                        | 0.00            |
| Total Expenditures  |              | 1,738,043.00 | 434,970.00  | 0.00                    | 0.00          | 0.00     | 24,280,106.00   | 2,132,484.00           | 28,585,603.00   |
| Excess (Deficiency) of Revenues Over Expenditures                                     | _            | (27,085.00)  | 14,454.00   | 0.00                    | 0.00          | 0.00     | (24,245,955.00) | 111,589.00             | (24,146,997.00) |
| OTHER FINANCING SOURCES (USES)  | 3710         |              |             |                         |               |          |                 |                        | 0.00            |
| Issuance of Bonds Premium on Sale of Bonds  | 3710         |              |             |                         |               |          |                 |                        | 0.00            |
| Face Value of Refunding Bonds   |              | 550,000.00   |             |                         |               |          |                 |                        |                 |
|   | 3715         |              |             |                         |               |          |                 |                        | 550,000.00      |
| Premium on Refunding Bonds  | 3792         | 84,160.00    |             |                         |               |          |                 |                        | 84,160.00       |
| Loans Proceeds of Certificates of Participation                                       | 3720         | ·            |             |                         |               |          |                 |                        | 0.00            |
| Proceeds of Certificates of Participation<br>Premium on Certificates of Participation | 3750         |              |             |                         |               |          |                 |                        | 0.00            |
|   | 3793         | ·            |             |                         |               |          |                 |                        | 0.00            |
| Proceeds of Forward Supply Contract   | 3760         | H            |             |                         |               |          |                 |                        | 0.00            |
| Payments to Refunded Bond Escrow Agent (Function 9299)                                | 760          | (632,525.00) |             |                         |               |          |                 |                        | (632,525.00)    |
| Discount on Sale of Bonds (Function 9299)   | 891          | H            |             |                         |               |          |                 |                        | 0.00            |
| Discount on Refunding Bonds (Function 9299)   | 892          | ·            |             |                         |               |          |                 |                        | 0.00            |
| Discount on Certificates of Participation (Function 9299)                             | 893          | ·            |             |                         |               |          |                 |                        | 0.00            |
| Transfers In:<br>From General Fund  | 3610         | 1            |             |                         |               |          |                 |                        | 0.00            |
| From Capital Projects Funds   | 3630         |              |             |                         |               |          | 24,279,267.00   | 2,489,026.00           | 26,768,293.00   |
| From Special Revenue Funds  | 3630         |              |             |                         |               |          | 24,279,207.00   | 2,407,020.00           | 26,768,293.00   |
| Interfund   | 3640         |              |             |                         |               |          |                 |                        | 0.00            |
| From Permanent Funds  | 3650         | ·+           |             |                         |               |          |                 |                        | 0.00            |
| From Internal Service Funds   | 3600         | ·+           |             |                         |               |          |                 |                        | 0.00            |
| From Enterprise Funds   |              | +            |             |                         |               |          |                 |                        | 0.00            |
| Total Transfers In  | 3690<br>3600 | 0.00         | 0.00        | 0.00                    | 0.00          | 0.00     | 24,279,267.00   | 2,489,026.00           | 26,768,293.00   |
| Transfers Out: (Function 9700)  | 3000         | 0.00         | 0.00        | 0.00                    | 0.00          | 0.00     | 24,279,207.00   | 2,489,020.00           | 20,708,293.00   |
| To General Fund   | 910          |              |             |                         |               |          |                 |                        | 0.00            |
| To Capital Projects Funds   | 930          |              |             |                         |               |          |                 |                        | 0.00            |
| To Special Revenue Funds  | 940          |              |             |                         |               |          |                 |                        | 0.00            |
| Interfund   | 950          |              |             |                         |               |          |                 |                        | 0.00            |
| To Permanent Funds  | 960          |              |             |                         |               |          |                 |                        | 0.00            |
| To Internal Service Funds   | 970          |              |             |                         |               |          |                 |                        | 0.00            |
| To Enterprise Funds   | 990          |              |             |                         |               |          |                 |                        | 0.00            |
| Total Transfers Out   | 9700         | 0.00         | 0.00        | 0.00                    | 0.00          | 0.00     | 0.00            | 0.00                   | 0.00            |
| Total Other Financing Sources (Uses)  |              | 1,635.00     | 0.00        | 0.00                    | 0.00          | 0.00     | 24,279,267.00   | 2,489,026.00           | 26,769,928.00   |
| Net Change in Fund Balances   |              | (25,450.00)  | 14,454.00   | 0.00                    | 0.00          | 0.00     | 33,312.00       | 2,600,615.00           | 2,622,931.00    |
| Fund Balances, July 1, 2011   | 2800         | 365,211.00   | 647,036.00  | 5.00                    |               | 5.00     | 903,299.00      | 2,530,941.00           | 4,446,487.00    |
| Adjustments to Fund Balances  | 2800         | 303,211.00   | 047,050.00  |                         |               |          | 703,277.00      | 2,230,741.00           | 4,440,487.00    |
| Ending Fund Balance:  | 2071         |              |             |                         |               |          |                 |                        | 0.00            |
| Nonspendable Fund Balance   | 2710         | , I          |             |                         |               |          |                 |                        | 0.00            |
| Restricted Fund Balance   | 2710         | 339,761.00   | 661,490.00  |                         |               |          | 936,611.00      | 5,131,556.00           | 7,069,418.00    |
|   |              | 339,701.00   | 001,490.00  |                         |               |          | 950,011.00      | 5,151,556.00           | 7,069,418.00    |
| Committed Fund Balance  | 2730<br>2740 |              |             |                         |               |          |                 |                        | 0.00            |
| Assigned Fund Balance   | 2740 2750    |              |             |                         |               |          |                 |                        | 0.00            |
| Unassigned Fund Balance   | 2750 2700    | 339,761.00   |             |                         | -             | -        |                 |                        |                 |
| Total Fund Balances, June 30, 2012  |              |              | 661,490.00  | 0.00                    | 0.00          | 0.00     | 936,611.00      | 5,131,556.00           | 7,069,418.00    |

Exhibit K-6 DOE Page 15

# p16 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

| DISTRICT SCHOOL BOARD OF SARASOTA COUNTY<br>COMBINING STATEMENT OF REVENUES, EXPENDIT | URES, AND CE | IANGES IN FUND BALAN                        | CES - CAPITAL PROJE                     | CTS FUNDS                                       |  |                          |  |  |                                 |                                     |   | Exhibit K-7                      |
|---|--------------|---|---|---|--|--------------------------|--|--|---------------------------------|-------------------------------------|---|----------------------------------|
| For the Fiscal Year Ended June 30, 2012   | Account      | Capital Outlay Bond Issues<br>(COBI)<br>310 | Special Act Bonds<br>(Racetrack)<br>320 | Section<br>1011.14/1011.15 F.S.<br>Loans<br>330 | Public Education<br>Capital Outlay (PECO)<br>340 | District<br>Bonds<br>350 | Capital Outlay<br>and<br>Debt Service Funds<br>360 | Capital Improvement<br>Section 1011.71(2) F.S<br>370 | Voted Capital Improvemen<br>380 | Other<br>Capital<br>Projects<br>390 | ARRA Economic Stimulus<br>Capital Projects<br>399 | DOE Page 16<br>Totals            |
| REVENUES  |              |   |   |   |  |                          |  |  |                                 |                                     |   |                                  |
| Federal:  |              |   |   |   |  |                          |  |  |                                 |                                     |   |                                  |
| Miscellaneous Federal Direct  | 3199         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Miscellaneous Federal Through State   | 3299         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| State :   |              |   |   |   |  |                          |  |  |                                 |                                     |   |                                  |
| CO&DS Distributed   | 3321         |   |   |   |  |                          | 198,459.00   |  |                                 |                                     |   | 198,459.00                       |
| Interest on Undistributed CO&DS   | 3325         |   |   |   |  |                          | 18,506.00  |  |                                 |                                     |   | 18,506.00                        |
| SBE/COBI Bond Interest  | 3326         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Racing Commission Funds   | 3341         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Public Education Capital Outlay (PECO)  | 3391         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Classrooms First Program  | 3392         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| School Infrastructure Thrift Program  | 3393         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Effort Index Grant  | 3394         |   |   |   | 1  |                          |  | 1  |                                 |                                     |   | 0.00                             |
| Smart Schools Small County Assistance Program   | 3395         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Class Size Reduction/Capital Outlay   | 3396         |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Charter School Capital Outlay Funding   | 3397         |   |   |   |  |                          |  |  |                                 | 1.858.522.00                        |   | 1.858.522.00                     |
| Other Miscellaneous State Revenue   | 3399         |   |   |   |  |                          |  |  |                                 | 164,239.00                          |   | 164,239.00                       |
| Total State Sources   | 3300         | 0.00  | 0.00                                    | 0.00  | 0.00   | 0.00                     | 216,965.00   | 0.00   | 0.00                            | 2.022.761.00                        | 0.00  | 2.239.726.00                     |
| Local:  | 5500         | 0.00  | 0.00                                    | 0.00  | 0.00   | 0.00                     | 210,703.00   | 0.00   | 0.00                            | 2,022,101.01                        | 0.00  | 2,2,7,720,00                     |
| District Local Capital Improvement Tax  | 3413         |   |   |   |  |                          |  | 60,937,028.00  |                                 |                                     |   | 60,937,028.00                    |
| Local Sales Tax   | 3418         |   |   |   |  |                          |  | 00,737,020.00  |                                 | 13,860,532.00                       |   | 13,860,532.00                    |
| Tax Redemptions   | 3421         |   |   |   |  |                          |  |  |                                 | 10,000,000                          |   | 0.00                             |
| Interest on Investments   | 3431         |   |   |   |  |                          |  | 220,297.00   |                                 | 792,103.00                          | 238,156.00  | 1.250.556.00                     |
| Gain on Sale of Investments   | 3431         |   |   |   |  |                          |  | 220,291300   |                                 | 792,103.00                          | 238,130.00  | 1,230,350.00                     |
| Net Increase (Decrease) in Fair Value of Investments                                  | 3432         |   |   |   |  |                          |  | 119,449,00   |                                 | (322.368.00                         | (134,857,00)                                      | (337,776.00)                     |
| Gifts, Grants, and Bequests   | 3433         |   |   |   |  |                          |  | 115,445,00   |                                 | (322,508.00                         | (134,837.00)                                      | 0.00                             |
| Miscellaneous Local Sources   | 3440         |   |   |   |  |                          |  |  |                                 | 2.317.512.00                        |   | 2.317.512.00                     |
| Impact Fees   | 3495         |   |   |   |  |                          |  |  |                                 | 146,198.00                          |   | 146,198.00                       |
| Total Local Sources   | 3490         | 0.00  | 0.00                                    | 0.00  | 0.00   | 0.00                     | 0.00   | 61,276,774.00  | 0.00                            | 16,793,977.00                       | 103,299.00  | 78,174,050.00                    |
| Total Revenues  | 3000         | 0.00  | 0.00                                    | 0.00  | 0.00   | 0.00                     | 216,965.00   |  |                                 | 18,816,738.00                       |   | 80,413,776.00                    |
| EXPENDITURES (Function 7400)  | 5000         | 0.00  | 0.00                                    | 0.00  | 0.00   | 0.00                     | 210,702.00   | 01,270,774.00  | 0.00                            | 10,010,750.00                       | 103,277.00  | 00,415,770.00                    |
| Library Books   | 610          |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Audio-Visual Materials (Non-consumable)   | 620          |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Buildings and Fixed Equipment   | 620          |   |   |   |  |                          | 216.441.00   | 1.679.925.00   |                                 | 28.811.998.00                       | 26.234.163.00                                     | 56.942.527.00                    |
| Furniture, Fixtures and Equipment   | 640          |   |   |   |  |                          | 216,441.00   |  |                                 | 28,811,998.0                        | 0.00  | 9,691,827.00                     |
| Furniture, Fixtures and Equipment<br>Motor Vehicles (Including Buses)                 | 640          |   |   |   |  |                          | 0.00   |  |                                 | 7,872,265.00                        |   | 9,691,827.00                     |
| Motor Vehicles (Including Buses)<br>Land  | 650          |   |   |   |  |                          | 0.00   |  |                                 | 3,061,051.00<br>594,335.00          | 0.00  | 3,080,683.00<br>819,595.00       |
| Land<br>Improvements Other than Buildings   | 670          |   |   |   |  |                          | 0.00   |  |                                 | 594,335.00                          |   | 2.110.179.00                     |
| Improvements Other than Buildings<br>Remodeling and Renovations                       | 680          |   |   |   |  |                          | 0.00   |  |                                 | 1,082,481.00                        | 0.00  | 2,110,179.00                     |
| Computer Software   | 680          |   |   |   |  |                          | 0.00   |  |                                 | 2,316,438.00                        | 0.00  | 2,316,438.00                     |
| Computer Software<br>Debt Service (Function 9200)                                     | 090          |   |   |   |  |                          | 0.00   | 0.00   |                                 | 2,310,438.00                        | 0.00  | 2,310,438.00                     |
| Redemption of Principal   | 710          |   |   |   |  |                          |  |  |                                 |                                     |   | 0.00                             |
| Redemption of Principal<br>Interest   | 710          |   |   |   |  |                          |  | +  |                                 |                                     |   | 0.00                             |
| Interest<br>Dues and Fees   | 720          |   |   |   |  |                          | 524.00   | 2.456.00   | 0.00                            |                                     |   | 2.980.00                         |
| Dues and Fees<br>Miscellaneous Expense  | 730          |   |   |   |  |                          | 524.00   | 2,456.00   | 0.00                            |                                     |   | 2,980.00                         |
| Total Expenditures  | 790          | 0.00  | 0.00                                    | 0.00  | 0.00   | 0.00                     | 216.965.00   | 22.872.849.00  | 0.00                            | 44,373,765.00                       | 26.866.762.00                                     | 94.330.341.00                    |
| Total Expenditures<br>Excess (Deficiency) of Revenues Over Expenditures               |              | 0.00  | 0.00                                    |   | 0.00   | 0.00                     |  |  |                                 | 44,373,765.00                       |   | 94,330,341.00<br>(13,916,565.00) |

# p17 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENCES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

| DISTRICT SCHOOL BOARD OF SARASOTA COUNTY<br>COMBINING STATEMENT OF REVENUES, EXPENDITUR<br>For the Fiscal Year Ended June 30, 2012 | ES, AND CE        | IANGES IN FUND BALAN                        | CES - CAPITAL PROJE                     | CTS FUNDS (Continued)                                  |  |                          |   |  |                                 |                                     |   | Exhibit K-<br>DOE Page 17          |
|--|-------------------|---|---|--|--|--------------------------|---|--|---------------------------------|-------------------------------------|---|------------------------------------|
| For the Fiscal Year Ended June 30, 2012  | Account<br>Number | Capital Outlay Bond Issues<br>(COBI)<br>310 | Special Act Bonds<br>(Racetrack)<br>320 | Section 1011.14/1011.15<br>F.S.<br>Loans<br><b>330</b> | Public Education Capital<br>Outlay (PECO)<br>340 | District<br>Bonds<br>350 | Capital Outlay and Debt<br>Service Funds<br>360 | Capital Improvement<br>Section 1011.71(2) F.S<br>370 | Voted Capital Improvemen<br>380 | Other<br>Capital<br>Projects<br>390 | ARRA Economic Stimulus<br>Capital Projects<br>399 | DOE Page 17<br>Totals              |
| OTHER FINANCING SOURCES (USES)   |                   |   |   |  |  |                          |   |  |                                 |                                     |   |                                    |
| Issuance of Bonds  | 3710              | 0.00  |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Premium on Sale of Bonds   | 3791              | 0.00  |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Face Value of Refunding Bonds  | 3715              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Premium on Refunding Bonds   | 3792              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Loans  | 3720              |   |   |  |  |                          |   |  |                                 | 5,163,158.00                        |   | 5,163,158.00                       |
| Sale of Capital Assets   | 3730              |   |   |  |  |                          |   |  |                                 | 373,873.00                          |   | 373,873.00                         |
| Loss Recoveries  | 3740              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Proceeds of Certificates of Participation  | 3750              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Premium on Certificates of Participation   | 3793              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Proceeds of Forward Supply Contract  | 3760              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Proceeds from Special Facilities Construction Advance  | 3770              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Payments to Refunded Bond Escrow Agent (Function 9299)   | 760               |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Discount on Sale of Bonds (Function 9299)  | 891               |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Discount on Refunding Bonds (Function 9299)  | 892               |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Discount on Certificates of Participation (Function 9299)  | 893               |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Transfers In:  | 075               |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| From General Fund  | 3610              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| From Debt Service Funds  | 3620              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| From Special Revenue Funds   | 3640              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Interfund  | 3650              |   |   |  |  |                          |   |  |                                 | 130,858.00                          |   | 130 858 00                         |
| From Permanent Funds   | 3660              |   |   |  |  |                          |   |  |                                 | 100,000                             |   | 0.00                               |
| From Internal Service Funds  | 3670              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| From Enterprise Funds  | 3690              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Total Transfers In   | 3690              | 0.00  | 0.00                                    | 0.00   | 0.00   | 0.00                     | 0.00  | 0.00   | 0.00                            | 130 858 0                           | 0.00  | 130 858 00                         |
| Transfers Out: (Function 9700)   | 3000              | 0.00  | 0.00                                    | 0.00   | 0.00   | 0.00                     | 0.00  | 0.00   | 0.00                            | 130,838.00                          | 0.00  | 130,838.00                         |
| To General Fund  | 910               |   |   |  |  |                          |   | (18.601.913.00                                       |                                 | (1.858.521.0                        |   | (20.460.434.00                     |
| To Debt Service Funds  | 910               |   |   |  |  |                          |   | (18,001,913.00<br>(26,768,294.00                     |                                 | (1,858,521.0                        | /   | (20,460,434.00)<br>(26,768,294.00) |
| To Special Revenue Funds   | 920               |   |   |  |  |                          |   | (20,708,294.00                                       |                                 |                                     |   | (26,768,294.00                     |
| To Special Revenue Funds<br>Interfund  | 940               |   |   |  |  |                          |   |  |                                 | (130,858.00                         |   | (130.858.00                        |
| To Permanent Funds   | 950               |   |   |  |  |                          |   |  |                                 | (150,858.00                         |   | (130,838.00                        |
| To Internal Service Funds  | 980               |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| To Enterprise Funds  | 970               |   |   | +  |  |                          | +   | +  |                                 |                                     |   | 0.00                               |
| Total Transfers Out  | 990               | 0.00  | 0.00                                    | 0.00   | 0.00   | 0.00                     | 0.00  | (45,370,207.00                                       | 0.00                            | (1.989.379.0                        | 0.00  | (47,359,586,00                     |
| Total Other Financing Sources (Uses)   | 9700              | 0.00  | 0.00                                    |  | 0.00   | 0.00                     |   |  |                                 | 3.678.510.00                        |   | (47,339,386.00                     |
| Net Change in Fund Balances  |                   | 0.00  | 0.00                                    |  | 0.00   | 0.00                     |   |  |                                 | (21.878.517.0                       |   | (41,691,697.00                     |
| Fund Balances, July 1, 2011  | 2800              | 0.00  | 0.00                                    | 0.00   | 0.00   | 0.00                     | 0.00  | 6,966,282.00   | 0.00                            | 126.372.661.0                       |   | 229,280,567,00                     |
|  | 2800              | 0.00  |   |  |  |                          |   | 66,109,265.00  |                                 | 126,372,661.0                       | 36,798,641.00                                     | 229,280,567.00                     |
| Adjustments to Fund Balances   | 2891              |   |   | +  |  |                          | +   | +  |                                 |                                     |   | 0.00                               |
| Ending Fund Balance:   |                   |   |   | 1  |  |                          |   | 1  |                                 |                                     |   |                                    |
| Nonspendable Fund Balance  | 2710              |   |   |  |  |                          |   |  |                                 | 98.482.216.00                       | 10,035,178.00                                     | 10,035,178.00                      |
| Restricted Fund Balance  | 2720              |   |   |  |  |                          |   | 59,142,983.00  |                                 | 98,482,216.00                       |   | 157,625,199.00                     |
| Committed Fund Balance   | 2730              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Assigned Fund Balance  | 2740              |   |   |  |  |                          |   |  |                                 | 6,011,928.00                        |   | 6,011,928.00                       |
| Unassigned Fund Balance  | 2750              |   |   |  |  |                          |   |  |                                 |                                     |   | 0.00                               |
| Total Fund Balances, June 30, 2012   | 2700              | 0.00  | 0.00                                    | 0.00   | 0.00   | 0.00                     | 0.00  | 59,142,983.00  | 0.00                            | 104,494,144.0                       | 10,035,178.00                                     | 173,672,305.00                     |

#### p18 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2012

Exhibit K-8 DOE Page 18 **Fund 000** 

| For the Fiscal Year Ended June 30, 2012           |              | Fund 000 |
|---|--------------|----------|
|   | Account      |          |
|   | Number       |          |
| REVENUES  |              |          |
| Federal Direct                                    | 3100         |          |
| Federal Through State and Local                   | 3200         |          |
| State Sources                                     | 3300         |          |
| Local Sources                                     | 3400         | 0.00     |
| Total Revenues                                    |              | 0.00     |
| EXPENDITURES                                      |              |          |
| Current:<br>Instruction                           | 5000         |          |
| Pupil Personnel Services                          | 5000<br>6100 |          |
| Instructional Media Services                      | 6200         |          |
| Instruction and Curriculum Development Services   | 6300         |          |
| Instructional Staff Training Services             | 6400         |          |
| Instructional-Related Technology                  | 6500         |          |
| Board   | 7100         |          |
| General Administration                            | 7200         |          |
| School Administration                             | 7300         |          |
| Facilities Acquisition and Construction           | 7410         |          |
| Fiscal Services                                   | 7500         |          |
| Central Services                                  | 7700         |          |
| Pupil Transportation Services                     | 7800         |          |
| Operation of Plant                                | 7900         |          |
| Maintenance of Plant                              | 8100         |          |
| Administrative Technology Services                | 8200         |          |
| Community Services                                | 9100         |          |
| Capital Outlay:                                   |              |          |
| Facilities Acquisition and Construction           | 7420         |          |
| Other Capital Outlay                              | 9300         |          |
| Debt Service: (Function 9200)                     | 710          |          |
| Retirement of Principal                           | 710 720      |          |
| Interest Total Expenditures                       | /20          | 0.00     |
| Excess (Deficiency) of Revenues Over Expenditures |              | 0.00     |
|   |              | 0.00     |
| OTHER FINANCING SOURCES (USES)                    | 2720         |          |
| Sale of Capital Assets Loss Recoveries            | 3730<br>3740 |          |
| Transfers In:                                     | 5740         |          |
| From General Fund                                 | 3610         |          |
| From Debt Service Funds                           | 3620         |          |
| From Capital Projects Funds                       | 3630         |          |
| From Special Revenue Funds                        | 3640         |          |
| From Internal Service Funds                       | 3670         |          |
| From Enterprise Funds                             | 3690         |          |
| Total Transfers In                                | 3600         | 0.00     |
| Transfers Out: (Function 9700)                    |              |          |
| To General Fund                                   | 910          |          |
| To Debt Service Funds                             | 920          |          |
| To Capital Projects Funds                         | 930          |          |
| To Special Revenue Funds                          | 940          |          |
| To Internal Service Funds                         | 970          |          |
| To Enterprise Funds                               | 990          |          |
| Total Transfers Out                               | 9700         | 0.00     |
| Total Other Financing Sources (Uses)              |              | 0.00     |
| Net Change in Fund Balance                        |              | 0.00     |
| Fund Balance, July 1, 2011                        | 2800         |          |
| Adjustments to Fund Balance                       | 2891         |          |
| Ending Fund Balance:                              |              |          |
| Nonspendable Fund Balance                         | 2710         |          |
| Restricted Fund Balance                           | 2720         |          |
| Committed Fund Balance                            | 2730         |          |
| Assigned Fund Balance                             | 2740         |          |
| Unassigned Fund Balance                           | 2750         |          |
| Total Fund Balance, June 30, 2012                 | 2700         | 0.00     |
|   |              |          |

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0 0 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS Funds Territor De Addien of 2010

| For the Fiscal Year Ended June 30, 2012                |              |            |            |            |            |            |       |       | DOE Page 1 |
|--|--------------|------------|------------|------------|------------|------------|-------|-------|------------|
|  |              | Self-      | Self-      | Self-      | Self-      |            |       |       |            |
|  |              | Insurance  | Insurance  | Insurance  | Insurance  | ARRA       |       |       |            |
|  | Account      | Consortium | Consortium | Consortium | Consortium | Consortium | Other | Other |            |
|  | Number       | 911        | 912        | 913        | 914        | 915        | 921   | 922   | Totals     |
| OPERATING REVENUES                                     |              |            |            |            |            |            |       |       |            |
| Charges for Services                                   | 3481         |            |            |            |            |            |       |       | 0.00       |
| Charges for Sales                                      | 3482         |            |            |            |            |            |       |       | 0.00       |
| Premium Revenue  | 3484         |            |            |            |            |            |       |       | 0.00       |
| Other Operating Revenues                               | 3489         |            |            |            |            |            |       |       | 0.00       |
| Total Operating Revenues                               |              | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.00       |
| OPERATING EXPENSES (Function 9900)                     |              |            |            |            |            |            |       |       |            |
| Salaries   | 100          |            |            |            |            |            |       |       | 0.00       |
| Employee Benefits                                      | 200          |            |            |            |            |            |       |       | 0.00       |
| Purchased Services                                     | 300          |            |            |            |            |            |       |       | 0.00       |
| Energy Services  | 400          |            |            |            |            |            |       |       | 0.00       |
| Materials and Supplies                                 | 500          |            |            |            |            |            |       |       | 0.0        |
| Capital Outlay   | 600          |            |            |            |            |            |       |       | 0.0        |
| Other Expenses   | 700          |            |            |            |            |            |       |       | 0.0        |
| Depreciation Expense                                   | 780          |            |            |            |            |            |       |       | 0.0        |
| Fotal Operating Expenses                               |              | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.0        |
| Operating Income (Loss)                                |              | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.00       |
| NONOPERATING REVENUES (EXPENSES)                       |              |            |            |            |            |            |       |       |            |
| nterest on Investments                                 | 3431         |            |            |            |            |            |       |       | 0.00       |
| Gain on Sale of Investments                            | 3432         |            |            |            |            |            |       |       | 0.0        |
| Net Increase (Decrease) in Fair Value of Investments   | 3433         |            |            |            |            |            |       | -     | 0.0        |
| Gifts, Grants and Bequests                             | 3440         |            |            |            |            |            |       |       | 0.0        |
| Miscellaneous Local Sources                            | 3495         |            |            |            |            |            |       |       | 0.0        |
| loss Recoveries  | 3740         |            |            |            |            |            |       |       | 0.0        |
| Gain on Disposition of Assets                          | 3780         |            |            |            |            |            |       |       | 0.00       |
| nterest Expense (Function 9900)                        | 720          |            |            |            |            |            |       | -     | 0.0        |
| discellaneous Expense (Function 9900)                  | 790          |            |            |            |            |            |       |       | 0.00       |
| oss on Disposition of Assets (Function 9900)           | 810          |            |            |            |            |            |       |       | 0.00       |
| Fotal Nonoperating Revenues (Expenses)                 |              | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.00       |
| ncome (Loss) Before Operating Transfers                |              | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.00       |
| Fransfers In:  |              |            |            |            |            |            | -     |       |            |
| From General Fund                                      | 3610         |            |            |            |            |            |       |       | 0.00       |
| From Debt Service Funds                                | 3620         |            |            |            |            |            |       |       | 0.00       |
| From Capital Projects Funds                            | 3630         |            |            |            |            |            |       |       | 0.0        |
| From Special Revenue Funds                             | 3640         |            |            |            |            |            |       |       | 0.0        |
| Interfund  | 3650         |            |            |            |            |            |       |       | 0.0        |
| From Permanent Funds                                   | 3660         |            |            |            |            |            |       |       | 0.0        |
| From Internal Service Funds                            | 3670         |            |            |            |            |            |       |       | 0.0        |
| Total Transfers In                                     | 3600         | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.0        |
| Fransfers Out: (Function 9700)                         | 5000         | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.0        |
| To General Fund  | 910          |            |            |            |            |            |       |       | 0.0        |
| To Debt Service Funds                                  | 920          |            |            |            |            |            |       |       | 0.0        |
| To Capital Projects Funds                              | 930          |            |            |            |            |            |       |       | 0.0        |
| To Special Revenue Funds                               | 940          |            |            |            |            |            |       |       | 0.00       |
| Interfund  | 950          |            |            |            |            |            |       |       | 0.00       |
| To Permanent Funds                                     | 950          |            |            |            |            |            |       |       | 0.0        |
| To Internal Service Funds                              | 900          |            |            |            |            |            |       |       | 0.0        |
| Total Transfers Out                                    | 970          | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.0        |
| Change in Net Assets                                   | 9700         | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  | 0.0        |
|  | 2000         | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  | 0.00  |            |
| Net Assets, July 1, 2011                               | 2880         |            |            |            |            |            |       |       | 0.0        |
| Adjustments to Net Assets<br>Net Assets, June 30, 2012 | 2896<br>2780 |            |            |            |            |            |       |       | 0.0        |

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|  | Account    | Self-<br>Insurance | Self-<br>Insurance | Self-<br>Insurance | Self-<br>Insurance | Self-<br>Insurance | Consortium<br>Programs | Other Internal<br>Service |               |
|--|------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------------|---------------|
|  | Number     | 711                | 712                | 713                | 714                | 715                | 731                    | 791                       | Totals        |
| OPERATING REVENUES                                   |            |                    |                    |                    |                    |                    |                        |                           |               |
| Charges for Services                                 | 3481       | 2,423,755.00       |                    | 2,190,066.00       | 180,776.00         |                    |                        |                           | 4,794,597.00  |
| Charges for Sales                                    | 3482       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Premium Revenue                                      | 3484       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Other Operating Revenue                              | 3489       | 172,623.00         |                    |                    | 2,544.00           |                    |                        |                           | 175,167.00    |
| Total Operating Revenues                             |            | 2,596,378.00       | 0.00               | 2,190,066.00       | 183,320.00         | 0.00               | 0.00                   | 0.00                      | 4,969,764.00  |
| OPERATING EXPENSES (Function 9900)                   |            |                    |                    |                    |                    |                    |                        |                           |               |
| Salaries   | 100        | 131,235.00         | 18,693.00          |                    | 53,128.00          | 16,903.00          |                        |                           | 219,959.00    |
| Employee Benefits                                    | 200        | 22,651.00          | 4,949.00           |                    | 17,675.00          | 4,325.00           |                        |                           | 49,600.00     |
| Purchased Services                                   | 300        | 418,243.00         | 22,748.00          | 187,613.00         | 42,420.00          | 10,748.00          |                        |                           | 681,772.00    |
| Energy Services                                      | 400        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Materials and Supplies                               | 500        | 106.00             |                    |                    | 370.00             |                    |                        |                           | 476.00        |
| Capital Outlay                                       | 600        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Other Expenses                                       | 700        | 3,702,440.00       | 354,030.00         | 1,911,736.00       |                    | 305,834.00         |                        |                           | 6,274,040.00  |
| Depreciation Expense                                 | 780        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Total Operating Expenses                             |            | 4,274,675.00       | 400,420.00         | 2,099,349.00       | 113,593.00         | 337,810.00         | 0.00                   | 0.00                      | 7,225,847.00  |
| Operating Income (Loss)                              |            | (1,678,297.00)     | (400,420.00)       | 90,717.00          | 69,727.00          | (337,810.00)       | 0.00                   | 0.00                      | (2,256,083.00 |
| NONOPERATING REVENUES (EXPENSES)                     |            |                    |                    |                    |                    |                    |                        |                           |               |
| Interest on Investments                              | 3431       | 35,501.00          | 11,372.00          | 3,321.00           | 1,568.00           | 7,475.00           |                        |                           | 59,237.00     |
| Gain on Sale of Investments                          | 3432       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Net Increase (Decrease) in Fair Value of Investments | 3433       | 23,048.00          | 6,240.00           | 2,212.00           | 803.00             | 3,439.00           |                        |                           | 35,742.00     |
| Gifts, Grants and Bequests                           | 3440       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Miscellaneous Local Sources                          | 3495       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Loss Recoveries                                      | 3740       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Gain on Disposition of Assets                        | 3780       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| nterest Expense (Function 9900)                      | 720        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Miscellaneous Expense (Function 9900)                | 790        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Loss on Disposition of Assets (Function 9900)        | 810        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Fotal Nonoperating Revenues (Expenses)               |            | 58,549,00          | 17.612.00          | 5,533.00           | 2.371.00           | 10.914.00          | 0.00                   | 0.00                      | 94,979.00     |
| Income (Loss) Before Operating Transfers             |            | (1,619,748.00)     | (382,808,00)       | 96,250.00          | 72.098.00          | (326,896.00)       | 0.00                   | 0.00                      | (2,161,104.00 |
| Transfers In:  |            | (1,01),740.00)     | (502,000.00)       | 70,250.00          | 72,070.00          | (520,070.00)       | 0.00                   | 0.00                      | (2,101,104.00 |
| From General Fund                                    | 3610       |                    | 279,490.00         |                    |                    | 270,789.00         |                        |                           | 550,279.00    |
| From Debt Service Funds                              | 3620       |                    | 217,470.00         |                    |                    | 270,707.00         |                        |                           | 0.00          |
| From Capital Projects Funds                          | 3630       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| From Special Revenue Funds                           | 3640       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Interfund  | 3650       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| From Permanent Funds                                 | 3660       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
|  | 3690       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| From Enterprise Funds<br>Total Transfers In          | 3600       | 0.00               | 279,490.00         | 0.00               | 0.00               | 270,789.00         | 0.00                   | 0.00                      | 550,279.00    |
|  | 3000       | 0.00               | 279,490.00         | 0.00               | 0.00               | 270,789.00         | 0.00                   | 0.00                      | 550,279.00    |
| Transfers Out: (Function 9700)                       | 010        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| To General Fund                                      | 910<br>920 |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| To Debt Service Funds                                |            |                    |                    |                    |                    |                    |                        |                           |               |
| To Capital Projects Funds                            | 930        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| To Special Revenue Funds                             | 940        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Interfund  | 950        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| To Permanent Funds                                   | 960        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| To Enterprise Funds                                  | 990        |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Total Transfers Out                                  | 9700       | 0.00               | 0.00               | 0.00               | 0.00               | 0.00               | 0.00                   | 0.00                      | 0.00          |
| Change in Net Assets                                 |            | (1,619,748.00)     | (103,318.00)       | 96,250.00          | 72,098.00          | (56,107.00)        | 0.00                   | 0.00                      | (1,610,825.00 |
| Net Assets, July 1, 2011                             | 2880       | 6,844,497.00       | 3,316,830.00       | 1,311,647.00       | 372,275.00         | 2,334,539.00       |                        |                           | 14,179,788.00 |
| Adjustments to Net Assets                            | 2896       |                    |                    |                    |                    |                    |                        |                           | 0.00          |
| Net Assets, June 30, 2012                            | 2780       | 5,224,749.00       | 3,213,512.00       | 1,407,897.00       | 444,373.00         | 2,278,432.00       |                        |                           | 12,568,963.00 |

#### p21 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHOOL INTERNAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

June 30, 2012

| Fune 50, 2012                       |         |              |            |            | I unu 07 I    |
|-------------------------------------|---------|--------------|------------|------------|---------------|
|                                     | Account | Balance      | Additions  | Deductions | Balance       |
|                                     | Number  | July 1, 2011 |            |            | June 30, 2012 |
| ASSETS                              |         |              |            |            |               |
| Cash                                | 1110    | 5,209,339.00 | 63,318.00  |            | 5,272,657.00  |
| Investments                         | 1160    |              |            |            | 0.00          |
| Accounts Receivable, Net            | 1130    | 232,359.00   |            | 95,449.00  | 136,910.00    |
| Interest Receivable on Investments  | 1170    |              |            |            | 0.00          |
| Due From Other Funds:               |         |              |            |            |               |
| Budgetary Funds                     | 1141    |              |            |            | 0.00          |
| Inventory                           | 1150    | 194,173.00   | 123,489.00 |            | 317,662.00    |
| Due from Other Agencies             | 1220    |              |            |            | 0.00          |
|                                     |         |              |            |            |               |
| Total Assets                        |         | 5,635,871.00 | 186,807.00 | 95,449.00  | 5,727,229.00  |
|                                     |         |              |            |            |               |
| LIABILITIES                         |         |              |            |            |               |
| Accrued Salaries and Benefits       | 2110    |              |            |            | 0.00          |
| Payroll Deductions and Withholdings | 2170    |              |            |            | 0.00          |
| Accounts Payable                    | 2120    | 55,912.00    |            | 4,651.00   | 51,261.00     |
| Due to Budgetary Funds              | 2161    |              |            |            | 0.00          |
| Internal Accounts Payable           | 2290    | 5,579,959.00 | 96,009.00  |            | 5,675,968.00  |
|                                     |         |              |            |            |               |
| Total Liabilities                   |         | 5,635,871.00 | 96,009.00  | 4,651.00   | 5,727,229.00  |

### p22 **DISTRICT SCHOOL BOARD OF SARASOTA COUNTY** SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2012

| June 30, 2012                            |         |                   |                   | Fund 601       |
|--|---------|-------------------|-------------------|----------------|
|  |         | Governmental      | Business-type     |                |
|  |         | Activities        | Activities        |                |
|  | Account | Total Balance     | Total Balance     |                |
|  | Number  | June 30, 2012 [1] | June 30, 2012 [1] | Total          |
|  |         |                   |                   |                |
| Notes Payable                            | 2310    |                   |                   | 0.00           |
| Obligations Under Capital Leases         | 2315    | 16,679,724.00     |                   | 16,679,724.00  |
| Bonds Payable                            | 2320    | 14,241,568.00     |                   | 14,241,568.00  |
| Liability for Compensated Absences       | 2330    | 34,396,419.00     |                   | 34,396,419.00  |
| Certificates of Participation Payable    | 2340    | 192,514,111.00    |                   | 192,514,111.00 |
| Estimated Liability for Long-Term Claims | 2350    | 8,559,393.00      |                   | 8,559,393.00   |
| Other Post-Employment Benefits Liability | 2360    | 8,601,246.00      |                   | 8,601,246.00   |
| Estimated PECO Advance Payable           | 2370    |                   |                   | 0.00           |
| Other Long-Term Liabilities              | 2380    | 1,166,917.00      |                   | 1,166,917.00   |
| Total Long-Term Liabilities              |         | 276,159,378.00    | 0.00              | 276,159,378.00 |

[1] Include total current and noncurrent liability balances at June 30, 2012.

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

| For the Fiscal Year Ended June 30, 2012                |        |               |          |               |               |                 | DOE Page 23   |
|--|--------|---------------|----------|---------------|---------------|-----------------|---------------|
| CATEGORICAL PROGRAMS                                   | Grant  | Unexpended    | Returned | Revenues [3]  | Expenditures  | Flexibility [4] | Unexpended    |
| (Revenue Number) [Footnote]                            | Number | June 30, 2011 | To DOE   | 2011-12       | 2011-12       | 2011-12         | June 30, 2012 |
| Class Size Reduction - Operating Funds (3355)          | 94740  |               |          | 46,023,875.00 | 43,565,152.00 |                 | 2,458,723.00  |
| Class Size Reduction - Capital Outlay (3396)           | 91050  |               |          |               |               |                 |               |
| Comprehensive K-12 Reading Plan (FEFP Earmark)         | 90800  |               |          | 1,499,837.00  | 1,499,837.00  |                 |               |
| Excellent Teaching (3363)                              | 90570  |               |          |               |               |                 |               |
| Florida Teachers Lead Program (FEFP Earmark)           | 97580  | 2,063.00      |          | 493,983.00    | 496,046.00    |                 |               |
| Instructional Materials (FEFP Earmark) [1]             | 90880  | 572,527.00    |          | 2,931,172.00  | 3,426,149.00  |                 | 77,550.00     |
| Library Media (FEFP Earmark) [1]                       | 90881  |               |          | 173,838.00    | 138,020.00    |                 | 35,818.00     |
| Preschool Projects (3372)                              | 97950  |               |          |               |               |                 |               |
| Public School Technology                               | 90320  |               |          |               |               |                 |               |
| Safe Schools (FEFP Earmark) [2]                        | 90803  |               |          | 1,116,720.00  | 1,116,720.00  |                 |               |
| Salary Bonus Outstanding Teachers in D and F Schools   | 94030  |               |          |               |               |                 |               |
| School Recognition Funds (3361)                        | 92040  | 8,088.00      |          | 1,764,702.00  | 1,757,950.00  |                 | 14,840.00     |
| Supplemental Academic Instruction (FEFP Earmark)       | 91280  |               |          | 8,043,210.00  | 8,032,510.00  |                 | 10,700.00     |
| Teacher Recruitment and Retention                      | 93460  |               |          |               |               |                 |               |
| Teacher Training                                       | 91290  |               |          |               |               |                 |               |
| Pupil Transportation (FEFP Earmark)                    | 90830  | 7,630.00      |          | 6,000,863.00  | 6,007,063.00  |                 | 1,430.00      |
| Voluntary Prekindergarten - School Year Program (3371) | 96440  |               |          |               |               |                 |               |
| Voluntary Prekindergarten - Summer Program (3371)      | 96441  | 135,813.00    |          | 13,229.00     | 15,838.00     |                 | 133,204.00    |

Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
 Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
 Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.
 Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

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Exhibit K-13

#### p24 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

SCHEDULE OF SELECTED SUBOBJECT EXPENDITU For the Fiscal Year Ended June 30, 2012

| For the Fiscal Teal Ended June 30, 2012 |                |                     |   |  |   | DOE Fage 24  |
|---|----------------|---------------------|---|--|---|--------------|
|   | Sub-<br>Object | General Fund<br>100 | Special Revenue<br>Food Services<br>410 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total        |
| ENERGY EXPENDITURES:                    |                |                     |   |  |   |              |
| Natural Gas                             | 411            | 47,000.00           | 8,852.00                                |  |   | 55,852.00    |
| Bottled Gas                             | 421            | 93,027.00           | 61,194.00                               |  |   | 154,221.00   |
| Electricity                             | 430            | 8,214,405.00        |   |  |   | 8,214,405.00 |
| Heating Oil                             | 440            |                     |   |  |   | 0.00         |
| Total                                   |                | 8,354,432.00        | 70,046.00                               | 0.00   | 0.00  | 8,424,478.00 |
| ENERGY EXPENDITURES FOR PUPIL           |                |                     |   |  |   |              |
| TRANSPORTATION:                         |                |                     |   |  |   |              |
| Compressed Natural Gas                  | 412            |                     |   |  |   | 0.00         |
| Liquefied Petroleum Gas                 | 422            |                     |   |  |   | 0.00         |
| Gasoline                                | 450            | 429,758.00          |   |  |   | 429,758.00   |
| Diesel Fuel                             | 460            | 2,274,454.00        |   | 186,673.00                                       |   | 2,461,127.00 |
| Oil & Grease                            | 540            | 51,743.00           |   |  |   | 51,743.00    |
| Total                                   |                | 2,755,955.00        |   | 186,673.00                                       | 0.00  | 2,942,628.00 |

|   | Sub-<br>Object | General Fund<br>100 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Capital Projects Funds<br>3XX | Total        |
|---|----------------|---------------------|--|---|-------------------------------|--------------|
| EXPENDITURES FOR SCHOOL BUSES<br>AND SCHOOL BUS REPLACEMENTS: |                |                     |  |   |                               |              |
| Buses   | 651            | 3,079,802.00        |  |   |                               | 3,079,802.00 |
| EXPENDITURES FOR CAPITALIZED<br>AUDIO-VISUAL MATERIALS:       |                |                     |  |   |                               |              |
| Audio-Visual Materials  | 621            | 3,750.00            |  |   |                               | 3,750.00     |

|   | Sub-<br>Object | General Fund<br>100 | Special Revenue<br>Food Services<br>410 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total      |
|---|----------------|---------------------|---|--|---|------------|
| SUBAWARDS FOR INDIRECT COST RATE:         |                |                     |   |  |   |            |
| Subrecipient awards up to \$25,000        | 311            |                     |   | 53,350.00  | 15,029.00   | 68,379.00  |
| Subrecipient awards greater than \$25,000 | 312            |                     |   | 795,124.00                                       |   | 795,124.00 |
| Subrecipient awards up to \$25,000        | 391            |                     |   |  |   | 0.00       |
| Subrecipient awards greater than \$25,000 | 392            |                     |   |  |   | 0.00       |

|                                       | Sub-   | Special Revenue<br>Food Services |
|---------------------------------------|--------|----------------------------------|
|                                       | Object | 410                              |
| FOOD SERVICE SUPPLIES SUBOBJECT       |        |                                  |
| Supplies                              | 510    | 632,224.00                       |
| Purchased food to include commodities | 570    | 5,474,825.00                     |

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# p25 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

TOTAL

For the Fiscal Year Ended June 30, 2012 Special Revenue Federal Special Revenue Other Economic Stimulus Sub-General Fund Federal Programs Programs Object 100 420 430 Total **Teacher Salaries** Basic Programs 101, 102, and 103 (Function 5100) 120 116,448,784.00 4,575,017.00 5,917,016.00 126,940,817.00 27,723.00 1,913.00 2,529.00 Basic Programs 101, 102, and 103 (Function 5100) 140 32,165.00 564,212.00 750 120,588.00 684,800.00 Basic Programs 101, 102, and 103 (Function 5100) **Total Basic Program Salaries** 116,597,095.00 5,141,142.00 5,919,545.00 127,657,782.00 Other Programs 130 (ESOL) (Function 5100) 120 0.00 Other Programs 130 (ESOL) (Function 5100) 140 3,477.00 3,477.00 Other Programs 130 (ESOL) (Function 5100) 750 81,034.00 19,970.00 101,004.00 84,511.00 19,970.00 0.00 104,481.00 **Total Other Program Salaries** 44,450.00 44,450.00 ESE Programs 111, 112, 113, 254, and 255 (Function 5200) 120 177.00 ESE Programs 111, 112, 113, 254, and 255 (Function 5200) 140 177.00 69,331.00 2,518.00 ESE Programs 111, 112, 113, 254, and 255 (Function 5200) 750 71,849.00 Total ESE <u>Program Salaries</u> 113,958.00 0.00 2,518.00 116,476.00 2,401,497.00 2,401,497.00 Career Program 300 (Function 5300) 120 11,218.00 363.00 Career Program 300 (Function 5300) 140 11,581.00 Career Program 300 (Function 5300) 750 3,923.00 3,923.00 2,416,638.00 363.00 0.00 2,417,001.00 **Total Career Program Salaries** 

|  |        |              |                       | Special Revenue Federal |              |
|--|--------|--------------|-----------------------|-------------------------|--------------|
|  |        |              | Special Revenue Other | Economic Stimulus       |              |
|  | Sub-   | General Fund | Federal Programs      | Programs                |              |
| Textbooks (used for classroom instruction) | Object | 100          | 420                   | 430                     | Total        |
| Textbooks (Function 5000)                  | 520    | 2,028,309.00 | 11,186.00             |                         | 2,039,495.00 |

119,212,202.00

5,163,993.00

5,919,545.00

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130,295,740.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2012

| For the Fiscal Year Ended June 30, 2012            |         |         |                |                          |                       |               |                            | Fund 100 |
|--|---------|---------|----------------|--------------------------|-----------------------|---------------|----------------------------|----------|
| CATEGORICAL FLEXIBLE SPENDING -                    | Account | Safe    | Pupil          | Supplemental<br>Academic | Comprehensive<br>K-12 | Instructional | Instructional<br>Materials |          |
| GENERAL FUND:                                      | Number  | Schools | Transportation | Instruction              | Reading               | Materials     | Library Media              | Totals   |
| EXPENDITURES                                       |         |         |                |                          |                       |               |                            |          |
| Instruction:                                       |         |         |                |                          |                       |               |                            |          |
| Basic Instruction                                  | 5100    |         |                |                          |                       |               |                            | 0.00     |
| Exceptional Instruction                            | 5200    |         |                |                          |                       |               |                            | 0.00     |
| Career Instruction                                 | 5300    |         |                |                          |                       |               |                            | 0.00     |
| Adult Instruction                                  | 5400    |         |                |                          |                       |               |                            | 0.00     |
| Prekindergarten                                    | 5500    |         |                |                          |                       |               |                            | 0.00     |
| Other Instruction                                  | 5900    |         |                |                          |                       |               |                            | 0.00     |
| Total Flexible Spending Instructional Expenditures | 5000    | 0.00    | 0.00           | 0.00                     | 0.00                  | 0.00          | 0.00                       | 0.00     |

| LIFELONG LEARNING:<br>(Lifelong Learning Expenditures are used in federal reporting) | Account<br>Number | Amount     |
|--|-------------------|------------|
| Expenditures:  |                   |            |
| General Fund   | 5900              | 318,788.00 |
| Other Federal Programs Special Revenue Fund  | 5900              |            |
| Federal Economic Stimulus Special Revenue Funds                                      | 5900              |            |
| Total:   | 5900              | 318,788.00 |

| MEDICAID EXPENDITURE REPORT  | Unexpended   | Earnings     | Expenditures | Unexpended    |
|--|--------------|--------------|--------------|---------------|
| (Medicaid Expenditures are used in federal reporting)              | July 1, 2011 | 2011-2012    | 2011-2012    | June 30, 2012 |
| Earnings, Expenditures, and Carryforward Amounts:                  |              |              |              |               |
| Expenditure Program or Activity:                                   |              |              |              |               |
| Exceptional Student Education                                      |              |              | 486,206.00   |               |
| School Nurses and Health Care Services                             |              |              | 1,839,294.00 |               |
| Occupational Therapy, Physical Therapy, and Other Therapy Services |              |              |              |               |
| ESE Professional and Technical Services                            |              |              |              |               |
| Gifted Student Education   |              |              |              |               |
| Staff Training and Curriculum Development                          |              |              | 245.00       |               |
| Medicaid Administration and Billing Services                       |              | 2,027,532.00 |              |               |
| Student Services   |              |              |              |               |
| Consultants  | 186,238.00   |              |              |               |
| Other  |              |              |              |               |
| Total Expenditures   |              |              | 4,539,515.00 |               |

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Exhibit K-14 DOE Page 26 Fund 100