

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2009

Exhibit K-1
DOE Page 1
Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	280,849.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	280,849.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,186,990.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	1,186,990.00
<i>State:</i>		
Florida Education Finance Program	3310	10,604,605.00
Workforce Development	3315	10,173,413.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	135,039.00
Adults with Disabilities	3318	714,177.00
CO&DS Withheld for Administrative Expense	3323	29,080.00
<i>Categoricals:</i>		
Florida Teacher Lead Program	3334	594,819.00
Instructional Materials	3336	3,948,013.00
District Discretionary Lottery Funds	3344	1,036,236.00
Pupil Transportation	3354	6,763,221.00
Class Size Reduction/Operating Funds	3355	43,172,329.00
School Recognition Funds	3361	3,034,552.00
Excellent Teaching Program	3363	926,624.00
Voluntary Prekindergarten Program	3371	162,232.00
Preschool Projects	3372	0.00
Reading Programs	3373	0.00
Full Service Schools	3378	0.00
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	0.00
Racing Commission Funds	3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	272,899.00
Other Miscellaneous State Revenue	3399	345,285.00
Total State	3300	81,912,524.00
<i>Local:</i>		
District School Taxes	3411	286,459,398.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Rent	3425	242,251.00
Interest on Investments	3431	1,672,293.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(908,489.00)
Gifts, Grants and Bequests	3440	195,384.00
Adult General Education Course Fees	3461	0.00
Postsecondary Vocational Course Fees	3462	810,397.00
Continuing Workforce Education Course Fees	3463	257,447.00
Capital Improvement Fees	3464	0.00
Postsecondary Lab Fees	3465	203,927.00
Lifelong Learning Fees	3466	132,199.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	0.00
Other Student Fees	3469	11,209.00
Preschool Program Fees	3471	0.00
Pre-K Early Intervention Fees	3472	0.00
School Age Child Care Fees	3473	1,183,669.00
Other School, Course and Class Fees	3479	0.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	0.00
Transportation Services-School Activities	3492	525,511.00
Sale of Junk	3493	49,592.00
Receipt of Federal Indirect Cost Rate	3494	838,037.00
Other Miscellaneous Local Sources	3495	4,476,283.00
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditures	3497	15,023.00
Collections for Lost, Damaged and Sold Textbooks	3498	23,678.00
Receipt of Food Service Indirect Costs	3499	444,020.00
Total Local	3400	296,631,829.00
Total Revenues	3000	380,012,192.00

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, 2009

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	169,882,819.00	50,004,807.00	29,649,394.00	1,663.00	4,614,515.00	856,347.00	113,915.00	255,123,460.00
Pupil Personnel Services	6100	18,914,465.00	5,752,956.00	251,718.00	0.00	128,464.00	7,965.00	4,635.00	25,060,203.00
Instructional Media Services	6200	3,117,076.00	1,014,741.00	410,051.00	0.00	848,035.00	665,103.00	982.00	6,055,988.00
Instruction and Curriculum Development Services	6300	2,425,236.00	632,384.00	670,630.00	0.00	13,000.00	239.00	10,910.00	3,752,399.00
Instructional Staff Training Services	6400	3,501,043.00	957,199.00	107,216.00	0.00	31,729.00	6,103.00	6,745.00	4,610,035.00
Instruction Related Technology	6500	2,091,478.00	636,653.00	128,288.00	0.00	0.00	0.00	0.00	2,856,419.00
School Board	7100	325,035.00	223,984.00	601,976.00	0.00	3,536.00	4,500.00	22,253.00	1,181,284.00
General Administration	7200	1,429,569.00	406,230.00	61,012.00	0.00	46,308.00	1,869.00	23,992.00	1,968,980.00
School Administration	7300	13,955,760.00	4,114,933.00	180,962.00	0.00	50,612.00	9,442.00	28,832.00	18,340,541.00
Facilities Acquisition and Construction	7410	0.00	0.00	2,568.00	0.00	304.00	8,050.00	0.00	10,922.00
Fiscal Services	7500	1,678,246.00	458,049.00	42,008.00	0.00	14,426.00	955.00	5,336.00	2,199,020.00
Food Services	7600	68,119.00	707.00	0.00	0.00	0.00	0.00	0.00	68,826.00
Central Services	7700	3,862,978.00	1,274,549.00	764,149.00	0.00	424,292.00	5,147.00	8,628.00	6,339,743.00
Pupil Transportation Services	7800	10,019,160.00	4,258,877.00	668,699.00	2,155,423.00	630,755.00	4,431.00	5,565.00	17,742,910.00
Operation of Plant	7900	12,844,169.00	4,821,409.00	7,172,723.00	10,318,806.00	1,037,315.00	93,383.00	2,941.00	36,290,746.00
Maintenance of Plant	8100	8,372,653.00	2,759,044.00	4,321,659.00	98,609.00	2,039,102.00	137,998.00	27,390.00	17,756,455.00
Administrative Technology Services	8200	1,203,910.00	348,124.00	423,406.00	0.00	31,482.00	13,636.00	204.00	2,020,762.00
Community Services	9100	723,340.00	154,823.00	205,436.00	534.00	13,597.00	245.00	30,804.00	1,128,779.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	684,715.00	0.00	684,715.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		254,415,056.00	77,819,469.00	45,661,895.00	12,575,035.00	9,927,472.00	2,500,128.00	293,132.00	403,192,187.00
Excess (Deficiency) of Revenues Over Expenditures									(23,179,995.00)

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2009

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	0.00
Sales of Capital Assets	3730	0.00
Loss Recoveries	3740	38,204.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	20,786,968.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	20,786,968.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(187,616.00)
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	(541,170.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(728,786.00)
Total Other Financing Sources (Uses)		20,096,386.00
Net Change In Fund Balance		(3,083,609.00)
Fund Balance, July 1, 2008	2800	61,954,051.00
Adjustments to Fund Balance	2891	(41.00)
Fund Balance, June 30, 2009	2700	58,870,401.00

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

For the Fiscal Year Ended June 30, 2009

Exhibit K-2

DOE Page 4

Fund 410

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	6,009,332.00
School Breakfast Reimbursement	3262	1,146,481.00
After School Snack Reimbursement	3263	0.00
Child Care Food Program	3264	139,660.00
USDA Donated Foods	3265	823,426.00
Cash in Lieu of Donated Foods	3266	0.00
Summer Food Service Program	3267	282,310.00
Nutrition Education and Training Program	3268	0.00
Other Food Service Revenues	3269	1,395.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	8,402,604.00
<i>State:</i>		
School Breakfast Supplement	3337	60,128.00
School Lunch Supplement	3338	95,127.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	155,255.00
<i>Local:</i>		
Interest on Investments	3431	2,914.00
Gain on Sale Of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(4,232.00)
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	3,327,386.00
Student Breakfasts	3452	179,080.00
Adult Breakfasts/Lunches	3453	287,027.00
Student and Adult a la Carte	3454	3,340,020.00
Student Snacks	3455	55,889.00
Other Food Sales	3456	182,691.00
Other Miscellaneous Local Sources	3495	83,328.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	7,454,103.00
Total Revenues	3000	16,011,962.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUND - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2009

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	5,003,551.00
Employee Benefits	200	3,063,038.00
Purchased Services	300	370,342.00
Energy Services	400	75,827.00
Materials and Supplies	500	6,871,213.00
Capital Outlay	600	23,711.00
Other Expenses	700	482,071.00
Other Capital Outlay (Function 9300)	600	2,617.00
Total Expenditures		15,892,370.00
Excess (Deficiency) of Revenues Over Expenditures		119,592.00
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	0.00
Proceeds from Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	4,146.00
<i>Transfers In:</i>		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		4,146.00
Net Change in Fund Balance		123,738.00
Fund Balance, July 1, 2008	2800	727,750.00
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	851,488.00

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

Exhibit K-3

DOE Page 6

For the Fiscal Year Ended June 30, 2009

Fund 420

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Miscellaneous Federal Direct	3199	1,108,291.00
Total Federal Direct	3100	1,108,291.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	478,990.00
Medicaid	3202	0.00
Workforce Investment Act	3220	0.00
Eisenhower Math and Science	3226	1,359,866.00
Drug Free Schools	3227	129,659.00
Individuals with Disabilities Education Act	3230	9,911,822.00
Elementary and Secondary Education Act, Title I	3240	5,692,910.00
Adult General Education	3251	390,072.00
Vocational Rehabilitation	3253	0.00
Elementary and Secondary Education Act, Title V	3270	13,123.00
Federal Through Local	3280	0.00
Cuban and Haitian Refugee Program	3291	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,785,261.00
Total Federal Through State and Local	3200	20,761,703.00
<i>State:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	21,869,994.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2009

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	8,474,708.00	2,656,474.00	1,235,960.00	0.00	486,023.00	154,568.00	12,791.00	13,020,524.00
Pupil Personnel Services	6100	1,719,989.00	515,138.00	504,765.00	0.00	170,270.00	4,117.00	761.00	2,915,040.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	2,409.00	0.00	2,409.00
Instruction and Curriculum Development Services	6300	429,019.00	119,340.00	862,883.00	0.00	1,316.00	3,064.00	837.00	1,416,459.00
Instructional Staff Training Services	6400	1,564,282.00	307,208.00	422,403.00	0.00	167,759.00	1,530.00	15,705.00	2,478,887.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	94,671.00	26,516.00	0.00	0.00	0.00	0.00	837,553.00	958,740.00
School Administration	7300	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00
Pupil Transportation Services	7800	1,209.00	0.00	0.00	134,984.00	0.00	0.00	161,647.00	297,840.00
Operation of Plant	7900	121.00	21.00	0.00	0.00	0.00	0.00	0.00	142.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	373,316.00	373,316.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	372,637.00	0.00	372,637.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		12,305,999.00	3,624,697.00	3,038,011.00	134,984.00	825,368.00	538,325.00	1,402,610.00	21,869,994.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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
<i>Transfers Out: (Function 9700)</i>									
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, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS

For the Fiscal Year Ended June 30, 2009

Exhibit K-4
DOE Page 8

	Account Number	State Fiscal Stabilization Funds (431)	Targeted ARRA Stimulus Funds (432)	Other ARRA Stimulus Grants (433)	Totals
REVENUES					
<i>Federal Direct:</i>					
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct	3100			0.00	0.00
<i>Federal Through State:</i>					
State Fiscal Stabilization Funds – K-12	3210				0.00
State Fiscal Stabilization Funds – Workforce	3211				0.00
State Fiscal Stabilization Funds – VPK	3212				0.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Refund of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - STATE FISCAL STABILIZATION FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2009

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
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 Expenditure									
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2009

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
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 Expenditure									
									0.00
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									
									0.00
Net Change in Fund Balance									
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2009

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
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 Expenditure									
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

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

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For the Fiscal Year Ended June 30, 2009

Fund 490

	Account Number	
REVENUES		
Federal Through Local	3280	0.00
Interest on Investments	3431	(3,082.00)
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	3,082.00
Gifts, Grants and Bequests	3440	1,010,557.00
Other Miscellaneous Local Sources	3495	0.00
Total Revenues	3000	1,010,557.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	281,236.00
Pupil Personnel Services	6100	97,765.00
Instructional Media Services	6200	74,571.00
Instruction and Curriculum Development Services	6300	19,463.00
Instructional Staff Training Services	6400	219,677.00
Instruction Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	160,079.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	93,757.00
Fiscal Services	7500	0.00
Central Services	7700	0.00
Pupil Transportation Services	7800	1,387.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	3,547.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	0.00
Other Capital Outlay	9300	59,075.00
Total Expenditures		1,010,557.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	

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, 2009

	Account Number	SBE/COBI (210)	Bond (220)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	Totals
REVENUES									
<i>State:</i>									
CO & DS Distributed	3321		0.00	0.00			0.00	0.00	0.00
CO & DS Withheld for SBE/COBI Bonds	3322		1,603,897.00	0.00			0.00	0.00	1,603,897.00
Cost of Issuing SBE/COBI Bonds	3324		0.00	0.00			0.00	0.00	0.00
Interest on Undistributed CO&DS	3325		0.00	0.00			0.00	0.00	0.00
SBE/COBI Bond Interest	3326		478.00	0.00			0.00	0.00	478.00
Racing Commission Funds	3341		0.00	446,500.00			0.00	0.00	446,500.00
Other Miscellaneous State Revenue	3399		0.00	0.00			0.00	0.00	0.00
Total State Sources	3300		1,604,375.00	446,500.00	0.00	0.00	0.00	0.00	2,050,875.00
<i>Local:</i>									
District Interest and Sinking Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payments in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		0.00	8,644.00			0.00	37,985.00	46,629.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433			(8,870.00)			0.00		(8,870.00)
Gifts, Grants, and Bequests	3440								0.00
Miscellaneous Local Revenues	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497							0.00	0.00
Total Local Sources	3400		0.00	(226.00)	0.00	0.00	0.00	37,985.00	37,759.00
Total Revenues	3000		1,604,375.00	446,274.00	0.00	0.00	0.00	37,985.00	2,088,634.00
EXPENDITURES (Function 9200)									
Redemption of Principal	710		935,000.00	365,000.00			0.00	14,170,158.00	15,470,158.00
Interest	720		666,561.00	61,056.00			0.00	2,959,643.00	3,687,260.00
Dues and Fees	730		1,236.00	0.00			0.00	736,066.00	737,302.00
Miscellaneous Expenses	790		0.00	0.00			0.00	0.00	0.00
Total Expenditures			1,602,797.00	426,056.00	0.00	0.00	0.00	17,865,867.00	19,894,720.00
Excess (Deficiency) of Revenues Over Expenditures			1,578.00	20,218.00	0.00	0.00	0.00	(17,827,882.00)	(17,806,086.00)
OTHER FINANCING SOURCES (USES)									
Sale of Bonds	3710		0.00					744,854.00	744,854.00
Premium on Sale of Bonds	3791								0.00
Proceeds of Refunding Bonds	3715		0.00	0.00					0.00
Premium on Refunding Bonds	3792		0.00	0.00					0.00
Proceeds of Loans	3720								0.00
Proceeds of Certificates of Participation	3750							0.00	0.00
Premium on Certificates of Participation	3793							0.00	0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760		0.00	0.00				0.00	0.00
Discounts on Sale of Bonds (Function 9299)	891								0.00
Discounts on Refunding Bonds (Function 9299)	892								0.00
Discounts on Certificates of Participation (Function 9299)	893								0.00
<i>Transfers In:</i>									
From General Fund	3610							187,616.00	187,616.00
From Capital Projects Funds	3630							16,937,393.00	16,937,393.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600		0.00	0.00	0.00	0.00	0.00	17,125,009.00	17,125,009.00
<i>Transfers Out: (Function 9700)</i>									
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
Total Other Financing Sources (Uses)			0.00	0.00	0.00	0.00	0.00	17,869,863.00	17,869,863.00
Net Change in Fund Balances			1,578.00	20,218.00	0.00	0.00	0.00	41,981.00	63,777.00
Fund Balances, July 1, 2008	2800		369,851.00	596,388.00				814,316.00	1,780,555.00
Adjustments to Fund Balances	2891								0.00
Fund Balances, June 30, 2009	2700		371,429.00	616,606.00	0.00	0.00	0.00	856,297.00	1,844,332.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2009

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
REVENUES							
<i>Federal:</i>							
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>							
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	316,093.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	17,747.00
SBE/COBI Bond Interest	3326	0.00	0.00	0.00	0.00	0.00	0.00
Racing Commission Funds	3341	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	3,093,362.00	0.00	0.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00
School Infrastructure Thrift Program	3393	0.00	0.00	0.00	0.00	0.00	0.00
Effort Index Grant	3394	0.00	0.00	0.00	0.00	0.00	0.00
Smart Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction/Capital Funds	3396	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous State Revenue	3399	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	0.00	0.00	0.00	3,093,362.00	0.00	333,840.00
<i>Local:</i>							
District Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	3,685.00	0.00	0.00	5,235.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	3,685.00	0.00	0.00	5,235.00	0.00	0.00
Total Revenues	3000	3,685.00	0.00	0.00	3,098,597.00	0.00	333,840.00
EXPENDITURES (Function 7400)							
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00
Audio-Visual Materials (Non-consumable)	620	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	630	759,217.00	0.00	0.00	1,381,583.00	0.00	332,996.00
Furniture, Fixtures and Equipment	640	9,346.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other than Buildings	670	421,240.00	0.00	0.00	83,859.00	0.00	0.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service (Function 9200)							
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	844.00
Miscellaneous Expenses	790	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		1,189,803.00	0.00	0.00	1,465,442.00	0.00	333,840.00
Excess (Deficiency) of Revenues Over Expenditures		(1,186,118.00)	0.00	0.00	1,633,155.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2009

	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
REVENUES						
<i>Federal:</i>						
Miscellaneous Federal Direct	3199	0.00	0.00	0.00		0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00		0.00
<i>State:</i>						
CO&DS Distributed	3321	0.00	0.00	0.00		316,093.00
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00		17,747.00
SBE/COBI Bond Interest	3326	0.00	0.00	0.00		0.00
Racing Commission Funds	3341	0.00	0.00	0.00		0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00		3,093,362.00
Classrooms First Program	3392	0.00	0.00	0.00		0.00
School Infrastructure Thrift Program	3393	0.00	0.00	0.00		0.00
Effort Index Grant	3394	0.00	0.00	0.00		0.00
Smart Schools Small County Assistance Program	3395	0.00	0.00	0.00		0.00
Class Size Reduction/Capital Funds	3396	0.00	0.00	0.00		0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	1,572,403.00		1,572,403.00
Other Miscellaneous State Revenue	3399	186,207.00	0.00	0.00		186,207.00
Total State Sources	3300	186,207.00	0.00	1,572,403.00	0.00	5,185,812.00
<i>Local:</i>						
District Local Capital Improvement Tax	3413	94,721,430.00	0.00	0.00		94,721,430.00
Local Sales Tax	3418	0.00	0.00	13,422,199.00		13,422,199.00
Tax Redemptions	3421	0.00	0.00	0.00		0.00
Interest on Investments	3431	1,044,446.00	0.00	570,896.00		1,624,262.00
Gain on Sale of Investments	3432	0.00	0.00	0.00		0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(1,102,169.00)	0.00	(662,035.00)		(1,764,204.00)
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00		0.00
Miscellaneous Local Sources	3495	928,507.00	0.00	445,788.00		1,374,295.00
Impact Fees	3496	0.00	0.00	1,006,172.00		1,006,172.00
Total Local Sources	3400	95,592,214.00	0.00	14,783,020.00	0.00	110,384,154.00
Total Revenues	3000	95,778,421.00	0.00	16,355,423.00	0.00	115,569,966.00
EXPENDITURES (Function 7400)						
Library Books	610	426,469.00	0.00	128,720.00		555,189.00
Audio-Visual Materials (Non-consumable)	620	725.00	0.00	1,113.00		1,838.00
Buildings and Fixed Equipment	630	47,409,926.00	0.00	13,828,898.00		63,712,620.00
Furniture, Fixtures and Equipment	640	6,342,597.00	0.00	1,899,695.00		8,251,638.00
Motor Vehicles (Including Buses)	650	2,845,366.00	0.00	707,322.00		3,552,688.00
Land	660	0.00	0.00	851,720.00		851,720.00
Improvements Other than Buildings	670	4,130,700.00	0.00	8,478,253.00		13,114,052.00
Remodeling and Renovations	680	14,149,944.00	0.00	1,934,900.00		16,084,844.00
Computer Software	690	5,055,960.00	0.00	649,237.00		5,705,197.00
Debt Service (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00		0.00
Interest	720	0.00	0.00	0.00		0.00
Dues and Fees	730	0.00	0.00	0.00		844.00
Miscellaneous Expenses	790	0.00	0.00	0.00		0.00
Total Expenditures		80,361,687.00	0.00	28,479,858.00	0.00	111,830,630.00
Excess (Deficiency) of Revenues Over Expenditures		15,416,734.00	0.00	(12,124,435.00)	0.00	3,739,336.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2009

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)
OTHER FINANCING SOURCES (USES)							
Sale of Bonds	3710						
Premium on Sale of Bonds	3791						
Proceeds of Refunding Bonds	3715						
Premium on Refunding Bonds	3792						
Loans	3720						
Sales of Capital Assets	3730						
Loss Recoveries	3740						
Proceeds of Certificates of Participation	3750						
Premium on Certificates of Participation	3793						
Proceeds of Forward Supply Contract	3760						
Proceeds from Special Facilities Construction Advance	3770						
Payments to Refunded Bond Escrow Agent (Function 9299)	760						
Discounts on Sale of Bonds (Function 9299)	891						
Discounts on Refunding Bonds (Function 9299)	892						
Discounts on Certificates of Participation (Function 9299)	893						
<i>Transfers In:</i>							
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Interfund	3650						
From Permanent Funds	3660						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>							
To General Fund	910	0.00	0.00	0.00	(2,137,603.00)	0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	(2,137,603.00)	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(2,137,603.00)	0.00	0.00
Net Change in Fund Balances		(1,186,118.00)	0.00	0.00	(504,448.00)	0.00	0.00
Fund Balances, July 1, 2008	2800	1,186,118.00	0.00	0.00	504,448.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

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For the Fiscal Year Ended June 30, 2009

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	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710	0.00	0.00	0.00		0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00		0.00
Proceeds of Refunding Bonds	3715	0.00	0.00	0.00		0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00		0.00
Loans	3720	0.00	0.00	0.00		0.00
Sales of Capital Assets	3730	0.00	0.00	13,043.00		13,043.00
Loss Recoveries	3740	0.00	0.00	0.00		0.00
Proceeds of Certificates of Participation	3750	0.00	0.00	75,000,000.00		75,000,000.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00		0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00		0.00
Proceeds from Special Facilities Construction Advance	3770	0.00	0.00	0.00		0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00		0.00
Discounts on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00		0.00
Discounts on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00		0.00
Discounts on Certificates of Participation (Function 9299)	893	0.00	0.00	0.00		0.00
<i>Transfers In:</i>						
From General Fund	3610	0.00	0.00	0.00		0.00
From Debt Service Funds	3620	0.00	0.00	0.00		0.00
From Special Revenue Funds	3640	0.00	0.00	0.00		0.00
Interfund	3650	2,847,197.00	0.00	13,599.00		2,860,796.00
From Permanent Funds	3660	0.00	0.00	0.00		0.00
From Internal Service Funds	3670	0.00	0.00	0.00		0.00
From Enterprise Funds	3690	0.00	0.00	0.00		0.00
Total Transfers In	3600	2,847,197.00	0.00	13,599.00	0.00	2,860,796.00
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	(17,076,962.00)	0.00	(1,572,403.00)		(20,786,968.00)
To Debt Service Funds	920	(16,241,521.00)	0.00	(3,556,667.00)		(19,798,188.00)
To Special Revenue Funds	940	0.00	0.00	0.00		0.00
Interfund	950	0.00	0.00	0.00		0.00
To Permanent Funds	960	0.00	0.00	0.00		0.00
To Internal Service Funds	970	0.00	0.00	0.00		0.00
To Enterprise Funds	990	0.00	0.00	0.00		0.00
Total Transfers Out	9700	(33,318,483.00)	0.00	(5,129,070.00)	0.00	(40,585,156.00)
Total Other Financing Sources (Uses)		(30,471,286.00)	0.00	69,897,572.00	0.00	37,288,683.00
Net Change in Fund Balances		(15,054,552.00)	0.00	57,773,137.00	0.00	41,028,019.00
Fund Balances, July 1, 2008	2800	72,954,855.00	0.00	38,739,922.00		113,385,343.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00		0.00
Fund Balances, June 30, 2009	2700	57,900,303.00	0.00	96,513,059.00	0.00	154,413,362.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND**

Exhibit K-8

DOE Page 18

For the Fiscal Year Ended June 30, 2009

Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2009

	Account Number	Self Insurance Consortium (911)	Self Insurance Consortium (912)	Self Insurance Consortium (913)	Self Insurance Consortium (914)	Self Insurance Consortium (915)	Other (921)	Other (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								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest 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
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								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
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2008	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2009	2780								0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009

	Account Number	Self Insurance (711)	Self Insurance (712)	Self Insurance (713)	Self Insurance (714)	Self Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481	2,754,846.00	0.00	2,205,546.00	205,744.00	0.00			5,166,136.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenue	3489	0.00	0.00			0.00			0.00
Total Operating Revenues		2,754,846.00	0.00	2,205,546.00	205,744.00	0.00	0.00	0.00	5,166,136.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	163,358.00	43,838.00	0.00	79,942.00	43,644.00			330,782.00
Employee Benefits	200	38,181.00	11,350.00	0.00	23,224.00	11,291.00			84,046.00
Purchased Services	300	459,235.00	29,391.00	196,433.00	44,061.00	24,524.00			753,644.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00			0.00
Materials and Supplies	500	97.00	0.00	0.00	423.00	0.00			520.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00			0.00
Other Expenses	700	1,688,986.00	110,705.00	1,864,559.00	0.00	149,964.00			3,814,214.00
Depreciation	780	0.00	0.00	0.00	0.00	0.00			0.00
Total Operating Expenses		2,349,857.00	195,284.00	2,060,992.00	147,650.00	229,423.00	0.00	0.00	4,983,206.00
Operating Income (Loss)		404,989.00	(195,284.00)	144,554.00	58,094.00	(229,423.00)	0.00	0.00	182,930.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	183,518.00	44,403.00	13,462.00	4,588.00	29,410.00			275,381.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(207,327.00)	(48,151.00)	(18,424.00)	(6,163.00)	(31,471.00)			(311,536.00)
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495	0.00							0.00
Loss Recoveries	3740	0.00							0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		(23,809.00)	(3,748.00)	(4,962.00)	(1,575.00)	(2,061.00)	0.00	0.00	(36,155.00)
Income (Loss) Before Operating Transfers		381,180.00	(199,032.00)	139,592.00	56,519.00	(231,484.00)	0.00	0.00	146,775.00
<i>Transfers In:</i>									
From General Fund	3610		306,000.00			235,170.00			541,170.00
From Debt Service Funds	3620								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
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	306,000.00	0.00	0.00	235,170.00	0.00	0.00	541,170.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								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 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		381,180.00	106,968.00	139,592.00	56,519.00	3,686.00	0.00	0.00	687,945.00
Net Assets, July 1, 2008	2880	8,310,787.00	2,693,634.00	997,762.00	221,109.00	1,880,794.00			14,104,086.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2009	2780	8,691,967.00	2,800,602.00	1,137,354.00	277,628.00	1,884,480.00			14,792,031.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2009

Exhibit K-11
DOE Page 21
Fund 891

	Account Number	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
ASSETS					
Cash	1110	4,693,081.00	10,621,726.00	10,510,417.00	4,804,390.00
Investments	1160				0.00
Accounts Receivable, Net	1130	70,115.00	152,941.00	70,115.00	152,941.00
Interest Receivable	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	124,187.00	149,265.00	124,187.00	149,265.00
Due from Other Agencies	1220				0.00
Total Assets		4,887,383.00	10,923,932.00	10,704,719.00	5,106,596.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00			0.00
Payroll Deductions and Withholdings	2170	0.00			0.00
Accounts Payable	2120	97,674.00	77,869.00	97,674.00	77,869.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	4,789,709.00	11,021,606.00	10,782,588.00	5,028,727.00
Total Liabilities		4,887,383.00	11,099,475.00	10,880,262.00	5,106,596.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2009

Exhibit K-12
 DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2009 [1]	Business-type Activities Total Balance June 30, 2009 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	10,156,557.00		10,156,557.00
Bonds Payable	2320	16,767,209.00		16,767,209.00
Liability for Compensated Absences	2330	36,288,887.00		36,288,887.00
Certificates of Participation Payable	2340	117,573,632.00		117,573,632.00
Estimated Liability for Long-term Claims	2350	7,651,858.00		7,651,858.00
Other Post-employment Benefits Obligation	2360	4,293,825.00		4,293,825.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380	3,596,071.00		3,596,071.00
Total Long-term Liabilities		196,328,039.00	0.00	196,328,039.00

[1] Include total current and noncurrent liability balances at June 30, 2009.

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF STATE CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2009

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2008	Returned To DOE	Revenues 2008-09	Expenditures 2008-09	Flexibility [3] 2008-09	Balance June 30, 2009	
							Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740			43,172,329.00	43,172,329.00			
Class Size Reduction/Capital Funds (3396)	91050							
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			1,708,302.00	1,708,302.00			
Excellent Teaching (3363)	90570			926,624.00	918,824.00			7,800.00
Florida Teacher Lead Program (3334)	97580	1,926.00		594,819.00	594,830.00			1,915.00
Instructional Materials (3336) [1]	90880	1,916,110.00		3,726,903.00	2,305,169.00	1,500,000.00	107,978.00	1,729,866.00
Library Media (3336) [1]	90881	0.00		221,110.00	140,473.00		80,637.00	
Preschool Projects (3372)	97950							
Public School Technology (3375)	90320							
Safe Schools (FEFP Earmark) [2]	90803	164,947.00		1,185,096.00	1,350,043.00			
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040	19,127.00		3,034,552.00	3,001,689.00		4,799.00	47,191.00
Supplemental Academic Instruction (FEFP Earmark)	91280	6,360.00		9,160,235.00	9,166,595.00			
Teacher Recruitment and Retention (3362)	93460							
Teacher Training (3376)	91290							
Pupil Transportation (3354)	90830	13,234.00		6,763,221.00	6,765,689.00		10,766.00	
Voluntary Prekindergarten - School Year Program (3371)	96440							
Voluntary Prekindergarten - Summer Program (3371)	96441	72,057.00		162,232.00	103,506.00			130,783.00

- [1] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [2] Combine all programs funded from the Safe Schools allocation on one line "Safe Schools."
- [3] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2009

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
ENERGY EXPENDITURES:						
Natural Gas	410	92,214.00	7,003.00			99,217.00
Bottled Gas	420	80,752.00	68,824.00			149,576.00
Electricity	430	10,142,473.00				10,142,473.00
Heating Oil	440					0.00
Total		10,315,439.00	75,827.00	0.00	0.00	10,391,266.00
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Gasoline	450	468,717.00				468,717.00
Diesel	460	1,790,608.00		101,087.00		1,891,695.00
Oil & Grease	540	62,058.00				62,058.00
Total		2,321,383.00		101,087.00	0.00	2,422,470.00

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Capital Projects Funds	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				2,806,866.00	2,806,866.00
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:						
Audio Visual Materials	621					0.00

	Sub-Object	General Fund	Special Revenue Fund Food Service (410)	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311			25,000.00		25,000.00
Subrecipient awards greater than \$25,000	312			560,530.00		560,530.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2009

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120				0.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	120				0.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		0.00	0.00	0.00	0.00

	Sub-Object	General Fund	Special Revenue Fund Other (420)	Special Revenue Fund ARRA (430)	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	885,066.00	58,305.00		943,371.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2009

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND:	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
EXPENDITURES								
<i>Instruction:</i>								
Basic Instruction	5100						1,500,000.00	1,500,000.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	644,505.00
Special Revenue Fund	5900	
Total:	5900	644,505.00

MEDICAID EXPENDITURE REPORT	Unexpended July 1, 2008	Earnings 2008-2009	Expenditures 2008-2009	Unexpended June 30, 2009
Medicaid Expenditures are used in federal reporting				
Earnings, Expenditures, and Carryforward Amounts:		1,186,990.00	1,186,990.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
<i>Other: Please limit explanation to 100 characters.</i>				
Salaries and Benefits				1,186,990.00

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