

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|-----------------------|-----------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 349,752.00 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 349,752.00 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 2,233,865.00 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 2,233,865.00 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 20,307,095.00 |
| Workforce Development | 3315 | 7,447,645.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | 50,675.00 |
| Adults with Disabilities | 3318 | 435,808.00 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 27,292.00 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Racing Commission Funds | 3341 | 446,500.00 |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 245,898.00 |
| District Discretionary Lottery Funds | 3344 | 153,943.00 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 46,984,541.00 |
| Florida School Recognition Funds | 3361 | 2,390,950.00 |
| Excellent Teaching Program | 3363 | |
| Voluntary Prekindergarten Program | 3371 | |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 291,923.00 |
| Total State | 3300 | 78,782,270.00 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 284,782,027.00 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Rent | 3425 | 287,382.00 |
| Interest on Investments | 3431 | 272,604.00 |
| Gain on Sale of Investments | 3432 | 8,303.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (59,532.00) |
| Gifts, Grants and Bequests | 3440 | 32,483.00 |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 11,314.00 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 659,522.00 |
| Continuing Workforce Education Course Fees | 3463 | 403,535.00 |
| Capital Improvement Fees | 3464 | 9,066.00 |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | 664,121.00 |
| GED® Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | 16,727.00 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 81,060.00 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 1,755,678.00 |
| Other Schools, Courses and Classes Fees | 3479 | 5,999.00 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 492,875.00 |
| Transportation Services Rendered for School Activities | 3492 | 238,595.00 |
| Sale of Junk | 3493 | 304,459.00 |
| Receipt of Federal Indirect Cost Rate | 3494 | 757,964.00 |
| Other Miscellaneous Local Sources | 3495 | 4,415,341.00 |
| Impact Fees | 3496 | |
| Refunds of Prior Year's Expenditures | 3497 | 46,476.00 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 4,356.00 |
| Receipt of Food Service Indirect Costs | 3499 | 391,815.00 |
| Total Local | 3400 | 295,582,170.00 |
| Total Revenues | 3000 | 376,948,057.00 |

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, 2015

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|-----------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 160,574,498.00 | 46,331,662.00 | 53,038,584.00 | 1,723.00 | 4,076,594.00 | 627,497.00 | 496,521.00 | 265,147,079.00 |
| Student Support Services | 6100 | 16,759,234.00 | 5,095,301.00 | 430,020.00 | | 155,279.00 | 5,209.00 | 1,448.00 | 22,446,491.00 |
| Instructional Media Services | 6200 | 1,899,709.00 | 773,368.00 | 540,936.00 | | 3,474,525.00 | 113,249.00 | 120.00 | 6,801,907.00 |
| Instruction and Curriculum Development Services | 6300 | 2,008,811.00 | 560,152.00 | 143,977.00 | | 11,336.00 | 1,179.00 | 13,068.00 | 2,738,523.00 |
| Instructional Staff Training Services | 6400 | 583,286.00 | 88,695.00 | 311,666.00 | | 42,958.00 | | 6,897.00 | 1,033,502.00 |
| Instruction-Related Technology | 6500 | 2,437,933.00 | 784,103.00 | 2,624.00 | | 5,104.00 | | | 3,229,764.00 |
| Board | 7100 | 224,926.00 | 142,876.00 | 575,752.00 | | 2,857.00 | | 164,753.00 | 1,111,164.00 |
| General Administration | 7200 | 1,477,937.00 | 377,938.00 | 48,711.00 | | 6,285.00 | 240.00 | 19,613.00 | 1,930,724.00 |
| School Administration | 7300 | 12,927,144.00 | 3,922,421.00 | 767,317.00 | | 122,822.00 | 84,751.00 | 17,689.00 | 17,842,144.00 |
| Facilities Acquisition and Construction | 7410 | | | 2,698.00 | | 138.00 | | | 2,836.00 |
| Fiscal Services | 7500 | 1,522,232.00 | 432,625.00 | 38,592.00 | | 5,677.00 | 656.00 | 11,324.00 | 2,011,106.00 |
| Food Services | 7600 | 36,829.00 | 9,168.00 | | | | | | 45,997.00 |
| Central Services | 7700 | 3,788,649.00 | 1,177,703.00 | 524,197.00 | | 391,378.00 | 6,087.00 | 16,828.00 | 5,904,842.00 |
| Student Transportation Services | 7800 | 8,809,849.00 | 4,045,666.00 | 678,919.00 | 2,104,832.00 | 506,020.00 | 26,301.00 | 3,918.00 | 16,175,505.00 |
| Operation of Plant | 7900 | 13,468,589.00 | 5,111,500.00 | 6,370,078.00 | 8,030,454.00 | 1,003,631.00 | 4,147.00 | 6,011.00 | 33,994,410.00 |
| Maintenance of Plant | 8100 | 5,782,199.00 | 1,783,241.00 | 4,746,259.00 | 53,649.00 | 1,974,473.00 | 20,176.00 | 29,525.00 | 14,389,522.00 |
| Administrative Technology Services | 8200 | 1,148,111.00 | 346,005.00 | 2,320,746.00 | | 132,195.00 | 14,939.00 | 37,650.00 | 3,999,646.00 |
| Community Services | 9100 | 1,633,674.00 | 290,083.00 | 108,239.00 | 656,425.00 | 118,427.00 | 10,558.00 | 31,462.00 | 2,848,868.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 837,311.00 | | 837,311.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| Total Expenditures | | 235,083,610.00 | 71,272,507.00 | 70,649,315.00 | 10,847,083.00 | 12,029,699.00 | 1,752,300.00 | 856,827.00 | 402,491,341.00 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | | | | | | (25,543,284.00) |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 1
Fund 100

| REVENUES | Account Number | |
|--|----------------|-----------------------|
| <i>Federal Direct:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 349,752.00 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 349,752.00 |
| <i>Federal Through State and Local:</i> | | |
| Medicaid | 3202 | 2,233,865.00 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 2,233,865.00 |
| <i>State:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 20,307,095.00 |
| Workforce Development | 3315 | 7,447,645.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | 50,675.00 |
| Adults with Disabilities | 3318 | 435,808.00 |
| CO&DS Withheld for Administrative Expenditure | 3323 | 27,292.00 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Racing Commission Funds | 3341 | 446,500.00 |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 245,898.00 |
| District Discretionary Lottery Funds | 3344 | 153,943.00 |
| <i>Categorical Programs:</i> | | |
| Class Size Reduction Operating Funds | 3355 | 46,984,541.00 |
| Florida School Recognition Funds | 3361 | 2,390,950.00 |
| Excellent Teaching Program | 3363 | |
| Voluntary Prekindergarten Program | 3371 | |
| Preschool Projects | 3372 | |
| <i>Other State:</i> | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 291,923.00 |
| Total State | 3300 | 78,782,270.00 |
| <i>Local:</i> | | |
| District School Taxes | 3411 | 284,782,027.00 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Rent | 3425 | 287,382.00 |
| Interest on Investments | 3431 | 272,604.00 |
| Gain on Sale of Investments | 3432 | 8,303.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (59,532.00) |
| Gifts, Grants and Bequests | 3440 | 32,483.00 |
| <i>Student Fees:</i> | | |
| Adult General Education Course Fees | 3461 | 11,314.00 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 659,522.00 |
| Continuing Workforce Education Course Fees | 3463 | 403,535.00 |
| Capital Improvement Fees | 3464 | 9,066.00 |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | 664,121.00 |
| GED® Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | 16,727.00 |
| <i>Other Fees:</i> | | |
| Preschool Program Fees | 3471 | 81,060.00 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 1,755,678.00 |
| Other Schools, Courses and Classes Fees | 3479 | 5,999.00 |
| <i>Miscellaneous Local:</i> | | |
| Bus Fees | 3491 | 492,875.00 |
| Transportation Services Rendered for School Activities | 3492 | 238,595.00 |
| Sale of Junk | 3493 | 304,459.00 |
| Receipt of Federal Indirect Cost Rate | 3494 | 757,964.00 |
| Other Miscellaneous Local Sources | 3495 | 4,415,341.00 |
| Impact Fees | 3496 | |
| Refunds of Prior Year's Expenditures | 3497 | 46,476.00 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 4,356.00 |
| Receipt of Food Service Indirect Costs | 3499 | 391,815.00 |
| Total Local | 3400 | 295,582,170.00 |
| Total Revenues | 3000 | 376,948,057.00 |

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, 2015

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|--|-------------------|----------------|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | 2,917.00 |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 20,048,095.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 20,048,095.00 |
| <i>Transfers Out: (Function 9700)</i> | | |
| 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) | | 19,500,733.00 |
| Net Change In Fund Balance | | (6,042,551.00) |
| Fund Balance, July 1, 2014 | 2800 | 50,883,264.00 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 3,044,959.00 |
| Restricted Fund Balance | 2720 | 1,384,125.00 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 7,307,149.00 |
| Unassigned Fund Balance | 2750 | 33,104,480.00 |
| Total Fund Balances, June 30, 2015 | 2700 | 44,840,713.00 |

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

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2015

| REVENUES | Account Number | |
|--|-------------------|----------------------|
| <i>Federal Through State and Local:</i> | | |
| School Lunch Reimbursement | 3261 | 8,493,100.00 |
| School Breakfast Reimbursement | 3262 | 1,765,281.00 |
| Afterschool Snack Reimbursement | 3263 | 58,289.00 |
| Child Care Food Program | 3264 | 453,559.00 |
| USDA-Donated Commodities | 3265 | 1,025,454.00 |
| Cash in Lieu of Donated Foods | 3266 | 37,670.00 |
| Summer Food Service Program | 3267 | 517,043.00 |
| Fresh Fruit and Vegetable Program | 3268 | 56,487.00 |
| Other Food Services | 3269 | 44,348.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 12,451,231.00 |
| <i>State:</i> | | |
| School Breakfast Supplement | 3337 | 63,804.00 |
| School Lunch Supplement | 3338 | 107,170.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 170,974.00 |
| <i>Local:</i> | | |
| Interest on Investments | 3431 | 5,206.00 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | (517.00) |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | 2,435,384.00 |
| Student Breakfasts | 3452 | 146,681.00 |
| Adult Breakfasts/Lunches | 3453 | 178,534.00 |
| Student and Adult á la Carte Fees | 3454 | 1,818,516.00 |
| Student Snacks | 3455 | 49,652.00 |
| Other Food Sales | 3456 | 94,289.00 |
| Other Miscellaneous Local Sources | 3495 | 16,992.00 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 4,744,737.00 |
| Total Revenues | 3000 | 17,366,942.00 |

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

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2015

| EXPENDITURES (Function 7600/9300) | Account Number | |
|--|-----------------------|---------------|
| Salaries | 100 | 5,038,781.00 |
| Employee Benefits | 200 | 3,001,847.00 |
| Purchased Services | 300 | 567,767.00 |
| Energy Services | 400 | 51,900.00 |
| Materials and Supplies | 500 | 7,967,956.00 |
| Capital Outlay | 600 | 43,686.00 |
| Other | 700 | 428,275.00 |
| Other Capital Outlay (Function 9300) | 600 | 3,159.00 |
| Total Expenditures | | 17,103,371.00 |
| Excess (Deficiency) of Revenues Over Expenditures | | 263,571.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | |
| Loans | 3720 | |
| Sale 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 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 | | 263,571.00 |
| Fund Balance, July 1, 2014 | 2800 | 5,130,965.00 |
| Adjustments to Fund Balance | 2891 | |
| <i>Ending Fund Balance:</i> | | |
| Nonspendable Fund Balance | 2710 | 285,958.00 |
| Restricted Fund Balance | 2720 | 5,108,578.00 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2015 | 2700 | 5,394,536.00 |

**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, 2015

| REVENUES | Account Number | |
|--|----------------|----------------------|
| <i>Federal Direct:</i> | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | 85,000.00 |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | 697,157.00 |
| Miscellaneous Federal Direct | 3199 | 224,019.00 |
| Total Federal Direct | 3100 | 1,006,176.00 |
| <i>Federal Through State and Local:</i> | | |
| Career and Technical Education | 3201 | 421,634.00 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 9,776,622.00 |
| <i>Workforce Innovation and Opportunity Act:</i> | | |
| Adult General Education | 3221 | 325,311.00 |
| English Literacy and Civics Education | 3222 | 62,722.00 |
| Adult Migrant Education | 3223 | |
| Other WIOA Programs | 3224 | |
| <i>NCLB - Elementary and Secondary Education Act:</i> | | |
| Elementary and Secondary Education Act - Title I | 3240 | 7,985,914.00 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 1,381,026.00 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 325,684.00 |
| Twenty-First Century Schools - Title IV | 3242 | |
| Federal Through Local | 3280 | |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 406,876.00 |
| Total Federal Through State and Local | 3200 | 20,685,789.00 |
| <i>State:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 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 | |
| Adult General Education Course Fees | 3461 | |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 0.00 |
| Total Revenues | 3000 | 21,691,965.00 |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2015

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|---------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | 8,471,401.00 | 2,689,505.00 | 1,072,238.00 | | 396,559.00 | 238,260.00 | 20,471.00 | 12,888,434.00 |
| Student Support Services | 6100 | 1,918,880.00 | 545,520.00 | 661,678.00 | | 59,346.00 | 1,050.00 | | 3,186,474.00 |
| Instructional Media Services | 6200 | | | | | | 6,690.00 | | 6,690.00 |
| Instruction and Curriculum Development Services | 6300 | 314,582.00 | 89,016.00 | 80,183.00 | | 1,594.00 | 1,748.00 | | 487,123.00 |
| Instructional Staff Training Services | 6400 | 1,687,369.00 | 328,960.00 | 944,031.00 | | 75,102.00 | 8,298.00 | 15,510.00 | 3,059,270.00 |
| Instruction-Related Technology | 6500 | | | | | | 7,318.00 | | 7,318.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | 231,144.00 | 58,537.00 | | | | 897.00 | 757,717.00 | 1,048,295.00 |
| School Administration | 7300 | | | | | | 7,500.00 | | 7,500.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | 65.00 | | 65.00 |
| Fiscal Services | 7500 | 20,630.00 | 7,959.00 | | | | 4,785.00 | | 33,374.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 11,377.00 | 3,277.00 | 3,296.00 | | 104.00 | 654.00 | | 18,708.00 |
| Student Transportation Services | 7800 | | | | | | | 19,247.00 | 19,247.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | 782,157.00 | 782,157.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 147,310.00 | | 147,310.00 |
| Total Expenditures | | 12,655,383.00 | 3,722,774.00 | 2,761,426.00 | 0.00 | 532,705.00 | 424,575.00 | 1,595,102.00 | 21,691,965.00 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale 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, 2014 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2015 | 2700 | | | | | | | | 0.00 |

**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, 2015

Exhibit K-4
FDOE Page 8
Funds 430

| REVENUES | Account Number | Targeted ARRA Stimulus Funds 432 | Other ARRA Stimulus Grants 433 | ARRA Race to the Top 434 | Totals |
|--|----------------|--|--|------------------------------------|---------------------|
| <i>Federal Direct:</i> | | | | | |
| Workforce Innovation and Opportunity Act (WIOA) | 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 |
| <i>Federal Through State and Local:</i> | | | | | |
| Career and Technical Education | 3201 | | | | 0.00 |
| Race to the Top | 3214 | | | 1,577,356.00 | 1,577,356.00 |
| 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 |
| Federal Through Local | 3280 | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | 0.00 |
| Total Federal Through State and Local | 3200 | 0.00 | 0.00 | 1,577,356.00 | 1,577,356.00 |
| <i>State:</i> | | | | | |
| State Through Local | 3380 | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | 0.00 |
| Total State | 3300 | 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 |
| Gifts, Grants and Bequests | 3440 | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | 0.00 |
| Refunds 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 | 1,577,356.00 | 1,577,356.00 |

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, 2015

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support 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 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 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) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale 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, 2014 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2015 | 2700 | 0.00 | | | | | | | |

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 Year Ended June 30, 2015

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|-------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support 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 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 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) and CHANGES IN FUND BALANCES | | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale 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, 2014 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2015 | 2700 | 0.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2015

| EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 38,941.00 | 6,206.00 | 394.00 | | | | | 45,541.00 |
| Instructional Staff Training Services | 6400 | 116,296.00 | 6,605.00 | 214,647.00 | | 20,150.00 | | | 357,698.00 |
| Instruction-Related Technology | 6500 | 60,584.00 | 7,527.00 | 335,446.00 | | 47,235.00 | | | 450,792.00 |
| Board | 7100 | | | 3,750.00 | | | | | 3,750.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | 29,480.00 | 12,004.00 | | | | | | 41,484.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | 78,233.00 | 10,701.00 | 358,376.00 | | 4,142.00 | 648.00 | | 452,100.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| <i>Capital Outlay:</i> | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | 225,991.00 | | 225,991.00 |
| Total Expenditures | | 323,534.00 | 43,043.00 | 912,613.00 | 0.00 | 71,527.00 | 226,639.00 | 0.00 | 1,577,356.00 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Sale 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, 2014 | 2800 | | | | | | | | |
| Adjustments to Fund Balance | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | |
| Restricted Fund Balance | 2720 | | | | | | | | |
| Committed Fund Balance | 2730 | | | | | | | | |
| Assigned Fund Balance | 2740 | | | | | | | | |
| Unassigned Fund Balance | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2015 | 2700 | 0.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2015

| REVENUES | | Account Number | | | | | | | | |
|--|--|----------------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|--------------|
| <i>Federal Through State and Local:</i> | | | | | | | | | | |
| Federal Through Local | | 3280 | | | | | | | | |
| Total Federal Through State and Local | | 3200 | | | | | | | | 0.00 |
| <i>Local:</i> | | | | | | | | | | |
| Interest on Investments | | 3431 | | | | | | | | 2,280.00 |
| Gain on Sale of Investments | | 3432 | | | | | | | | |
| Net Increase (Decrease) in Fair Value of Investments | | 3433 | | | | | | | | (1,528.00) |
| Gifts, Grants and Bequests | | 3440 | | | | | | | | 2,844,566.00 |
| Other Miscellaneous Local Sources | | 3495 | | | | | | | | 37,246.00 |
| Total Local | | 3400 | | | | | | | | 2,882,564.00 |
| Total Revenues | | 3000 | | | | | | | | 2,882,564.00 |
| EXPENDITURES | | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
| <i>Current:</i> | | | | | | | | | | |
| Instruction | | 5000 | 309,079.00 | 78,437.00 | 45,855.00 | 2,545.00 | 157,542.00 | 505,193.00 | 3,061.00 | 1,101,712.00 |
| Student Support Services | | 6100 | 18,736.00 | 3,002.00 | | | 664.00 | | | 22,402.00 |
| Instructional Media Services | | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | | 6300 | 25,412.00 | 4,199.00 | 28,213.00 | | 3,999.00 | | 2,031.00 | 63,854.00 |
| Instructional Staff Training Services | | 6400 | 218,383.00 | 38,343.00 | 23,391.00 | | 35,425.00 | 6,511.00 | 3,711.00 | 325,764.00 |
| Instruction-Related Technology | | 6500 | | | | | | | | 0.00 |
| Board | | 7100 | | | | | | | | 0.00 |
| General Administration | | 7200 | | | | | | 650.00 | | 650.00 |
| School Administration | | 7300 | 11,689.00 | 1,511.00 | | | | | | 13,200.00 |
| Facilities Acquisition and Construction | | 7410 | | | | | | | | 0.00 |
| Fiscal Services | | 7500 | | | 5,978.00 | | | | | 5,978.00 |
| Central Services | | 7700 | 71,222.00 | 18,526.00 | 7,966.00 | | 1,922.00 | | 25.00 | 99,661.00 |
| Student Transportation Services | | 7800 | 5,608.00 | | | 8,736.00 | | | 1,390.00 | 15,734.00 |
| Operation of Plant | | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | | 8200 | | | | | | | | 0.00 |
| Community Services | | 9100 | 3,589.00 | 326.00 | 510.00 | | 24,927.00 | | 30.00 | 29,382.00 |
| <i>Capital Outlay:</i> | | | | | | | | | | |
| Facilities Acquisition and Construction | | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | | 9300 | | | | | | 1,203,475.00 | | 1,203,475.00 |
| Total Expenditures | | | 663,718.00 | 144,344.00 | 111,913.00 | 11,281.00 | 224,479.00 | 1,715,829.00 | 10,248.00 | 2,881,812.00 |
| Excess (Deficiency) of Revenues over Expenditures | | | | | | | | | | 752.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | Account Number | | | | | | | | |
| 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 | | | | | | | | | | 752.00 |
| Fund Balance, July 1, 2014 | | 2800 | | | | | | | | 64,583.00 |
| Adjustments to Fund Balance | | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | | |
| Nonspendable Fund Balance | | 2710 | | | | | | | | |
| Restricted Fund Balance | | 2720 | | | | | | | | |
| Committed Fund Balance | | 2730 | | | | | | | | |
| Assigned Fund Balance | | 2740 | | | | | | | | 65,335.00 |
| Unassigned Fund Balance | | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2015 | | 2700 | | | | | | | | 65,335.00 |

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, 2015

| REVENUES | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bond 240 | District Bonds 250 | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Totals |
|---|----------------|---------------------|-----------------------|---|--------------------------------|--------------------|------------------------|---|------------------------|
| <i>Federal:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 1,934,427.00 | 1,934,427.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 1,669,757.00 | | | | | | | 1,669,757.00 |
| SBE/COBI Bond Interest | 3326 | 1,422.00 | | | | | | | 1,422.00 |
| Racing Commission Funds | 3341 | | | | | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | 0.00 |
| Total State Sources | 3300 | 1,671,179.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,671,179.00 |
| <i>Local:</i> | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | 0.00 |
| County Local Sales Tax | 3418 | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | 37,550.00 | 29.00 | 37,579.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | 732,079.00 | 732,079.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Impact Fees | 3496 | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,550.00 | 732,108.00 | 769,658.00 |
| Total Revenues | 3000 | 1,671,179.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,550.00 | 2,666,535.00 | 4,373,264.00 |
| <i>EXPENDITURES</i> | | | | | | | | | |
| <i>Debt Service (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | 1,264,000.00 | | | | | 21,404,539.00 | | 22,668,539.00 |
| Interest | 720 | 372,253.00 | | | | | 6,110,694.00 | 2,125,484.00 | 8,608,431.00 |
| Dues and Fees | 730 | 5,604.00 | | | | | 11,600.00 | 7,000.00 | 24,204.00 |
| Miscellaneous | 790 | | | | | | | | 0.00 |
| Total Expenditures | | 1,641,857.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,526,833.00 | 2,132,484.00 | 31,301,174.00 |
| Excess (Deficiency) of Revenues Over Expenditures | | 29,322.00 | 0.00 | 0.00 | 0.00 | 0.00 | (27,489,283.00) | 534,051.00 | (26,925,910.00) |
| <i>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</i> | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | 2,802,000.00 | | | | | | | 2,802,000.00 |
| Premium on Refunding Bonds | 3792 | 266,434.00 | | | | | | | 266,434.00 |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | | | | 0.00 |
| Payments to Refunded Bonds Escrow Agent (Function 9299) | 761 | (3,126,542.00) | | | | | | | (3,126,542.00) |
| Refunding Lease-Purchase Agreements | 3755 | | | | | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agmts (Function 9299) | 894 | | | | | | | | 0.00 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | | | | | | | | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | 27,526,417.00 | 2,389,761.00 | 29,916,178.00 |
| 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 | 27,526,417.00 | 2,389,761.00 | 29,916,178.00 |
| <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 | 0.00 |
| Total Other Financing Sources (Uses) | | (58,108.00) | 0.00 | 0.00 | 0.00 | 0.00 | 27,526,417.00 | 2,389,761.00 | 29,858,070.00 |
| Net Change in Fund Balances | | (28,786.00) | 0.00 | 0.00 | 0.00 | 0.00 | 37,134.00 | 2,923,812.00 | 2,932,160.00 |
| Fund Balance, July 1, 2014 | 2800 | 233,516.00 | | | | | 1,007,427.00 | 9,847,020.00 | 11,087,963.00 |
| Adjustments to Fund Balances | 2891 | | | | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 204,730.00 | | | | | 1,044,561.00 | 12,770,832.00 | 14,020,123.00 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2015 | 2700 | 204,730.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,044,561.00 | 12,770,832.00 | 14,020,123.00 |

| REVENUES | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Novoted Cap. Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Funds 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|--|----------------|---------------------------------------|-----------------------|---|--|--------------------|---|---|-------------------------------------|----------------------------|---|----------------------|
| <i>Federal:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | 0.00 |
| <i>State:</i> | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | | | 160,063.00 | | | | | 160,063.00 |
| Interest on Undistributed CO&DS | 3325 | | | | | | 11,939.00 | | | | | 11,939.00 |
| Racing Commission Funds | 3341 | | | | | | | | | | | 0.00 |
| State Through Local | 3380 | | | | | | | | | | | 0.00 |
| Public Education Capital Outlay (PECO) | 3391 | | | | 730,373.00 | | | | | | | 730,373.00 |
| Classrooms First Program | 3392 | | | | | | | | | | | 0.00 |
| District Effort Recognition Program | 3394 | | | | | | | | | | | 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 | | | | | | | | | 1,997,191.00 | | 1,997,191.00 |
| Special Facility Construction Account | 3398 | | | | | | | | | | | 0.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | 141,763.00 | | 141,763.00 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 730,373.00 | 0.00 | 172,002.00 | 0.00 | 0.00 | 2,138,954.00 | 0.00 | 3,041,329.00 |
| <i>Local:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 68,078,087.00 | | | | 68,078,087.00 |
| County Local Sales Tax | 3418 | | | | | | | | | 17,293,948.00 | | 17,293,948.00 |
| School District Local Sales Tax | 3419 | | | | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | | 221,594.00 | | 212,686.00 | | 434,280.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | (89,463.00) | | (89,917.00) | | (179,380.00) |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | 2,056.00 | | 2,056.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 23,789.00 | | 900.00 | | 24,689.00 |
| Impact Fees | 3496 | | | | | | | | | 6,574.00 | | 6,574.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68,234,007.00 | 0.00 | 17,426,247.00 | 0.00 | 85,660,254.00 |
| Total Revenues | 3000 | 0.00 | 0.00 | 0.00 | 730,373.00 | 0.00 | 172,002.00 | 68,234,007.00 | 0.00 | 19,565,201.00 | 0.00 | 88,701,583.00 |
| EXPENDITURES | | | | | | | | | | | | |
| <i>Capital Outlay: (Function 7400)</i> | | | | | | | | | | | | |
| Library Books | 610 | | | | | | | | | | | 0.00 |
| Audiovisual Materials | 620 | | | | | | | 722.00 | | 3,885.00 | | 4,607.00 |
| Buildings and Fixed Equipment | 630 | | | | | | | 9,434,607.00 | | 9,916,911.00 | | 19,341,518.00 |
| Furniture, Fixtures and Equipment | 640 | | | | | | | 1,860,738.00 | | 15,503,302.00 | | 17,364,040.00 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | 2,547,479.00 | | 376,665.00 | | 2,924,144.00 |
| Land | 660 | | | | | | | 24,956.00 | | 524,645.00 | | 549,601.00 |
| Improvements Other Than Buildings | 670 | | | | | | | 2,131,287.00 | | 1,959,260.00 | | 4,090,547.00 |
| Remodeling and Renovations | 680 | | | | | | | 13,582,637.00 | | 8,030,491.00 | | 21,613,128.00 |
| Computer Software | 690 | | | | | | | | | 762,682.00 | | 762,682.00 |
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | | | | 0.00 |
| Dues and Fees | 730 | | | | | | | | | | | 1,006.00 |
| Miscellaneous | 790 | | | | | | | | | | | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,006.00 | 29,572,426.00 | 0.00 | 37,077,841.00 | 0.00 | 66,651,273.00 |
| Excess (Deficiency) of Revenues Over Expenditures | | 0.00 | 0.00 | 0.00 | 730,373.00 | 0.00 | 170,996.00 | 38,661,581.00 | 0.00 | (17,512,640.00) | 0.00 | 22,050,310.00 |

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, 2015

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Program (CO&DS) 360 | Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals |
|---|-------------------|--|---------------------------------|--|---|---------------------------------|--|---|--|---|--|-----------------|
| Issuance of Bonds | 3710 | | | | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | | 8,867,710.00 | | 8,867,710.00 |
| Sale of Capital Assets | 3730 | | | | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | | | | 0.00 |
| <i>Transfers In:</i> | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | | | | 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 |
| From Enterprise Funds | 3690 | | | | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 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 | | | | (730,373.00) | | | (17,320,530.00) | | (1,997,191.00) | | (20,048,094.00) |
| To Debt Service Funds | 920 | | | | | | | (29,916,179.00) | | | | (29,916,179.00) |
| 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 | (730,373.00) | 0.00 | 0.00 | (47,236,709.00) | 0.00 | (1,997,191.00) | 0.00 | (49,964,273.00) |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | (730,373.00) | 0.00 | 0.00 | (47,236,709.00) | 0.00 | 6,870,519.00 | 0.00 | (41,096,563.00) |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 170,996.00 | (8,575,128.00) | 0.00 | (10,642,121.00) | 0.00 | (19,046,253.00) |
| Fund Balance, July 1, 2014 | 2800 | | | | | | 2,113.00 | 39,320,891.00 | | 51,662,991.00 | | 90,985,995.00 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| <i>Ending Fund Balance:</i> | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | | | 173,109.00 | 30,745,763.00 | | 34,216,281.00 | | 65,135,153.00 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | 6,804,589.00 | | 6,804,589.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2015 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173,109.00 | 30,745,763.00 | 0.00 | 41,020,870.00 | 0.00 | 71,939,742.00 |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2015

| REVENUES | | Account Number | | | | | | | | |
|---|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|--------|
| Federal Direct | | 3100 | | | | | | | | |
| Federal Through State and Local | | 3200 | | | | | | | | |
| State Sources | | 3300 | | | | | | | | |
| Local Sources | | 3400 | | | | | | | | |
| Total Revenues | | 3000 | | | | | | | | 0.00 |
| EXPENDITURES | | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
| | | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | | |
| Instruction | | 5000 | | | | | | | | 0.00 |
| Student Support 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 |
| Central Services | | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | | 7800 | | | | | | | | 0.00 |
| Operation of Plant | | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | | 8200 | | | | | | | | 0.00 |
| Community Services | | 9100 | | | | | | | | 0.00 |
| <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 Expenditures | | | | | | | | | | 0.00 |
| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | | Account Number | | | | | | | | |
| Sale 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, 2014 | | 2800 | | | | | | | | |
| Adjustments to Fund Balance | | 2891 | | | | | | | | |
| <i>Ending Fund Balance:</i> | | | | | | | | | | |
| Nonspendable Fund Balance | | 2710 | | | | | | | | |
| Restricted Fund Balance | | 2720 | | | | | | | | |
| Committed Fund Balance | | 2730 | | | | | | | | |
| Assigned Fund Balance | | 2740 | | | | | | | | |
| Unassigned Fund Balance | | 2750 | | | | | | | | |
| Total Fund Balances, June 30, 2015 | | 2700 | | | | | | | | 0.00 |

| INCOME OR (LOSS) | Account Number | Self-Insurance - Consortium 911 | Self-Insurance - Consortium 912 | Self-Insurance - Consortium 913 | Self-Insurance - Consortium 914 | ARRA - Consortium 915 | Other Enterprise Programs 921 | Other Enterprise Programs 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 | 700 | | | | | | | | 0.00 |
| Depreciation and Amortization Expense | 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 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | 0.00 |
| Gain on Disposition of Assets | 3780 | | | | | | | | 0.00 |
| Interest (Function 9900) | 720 | | | | | | | | 0.00 |
| Miscellaneous (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 |
| Net Income (Loss) Before Operating Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| <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 Position | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2014 | 2880 | | | | | | | | 0.00 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2015 | 2780 | | | | | | | | 0.00 |

| INCOME OR (LOSS) | 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 | 2,541,839.00 | | 2,425,725.00 | 204,872.00 | | | | 5,172,436.00 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | | | | | | | | 0.00 |
| Other Operating Revenues | 3489 | 285,730.00 | | | | | | | 285,730.00 |
| Total Operating Revenues | | 2,827,569.00 | 0.00 | 2,425,725.00 | 204,872.00 | 0.00 | 0.00 | 0.00 | 5,458,166.00 |
| OPERATING EXPENSES (Function 9900) | | | | | | | | | |
| Salaries | 100 | 148,471.00 | 36,633.00 | | 62,195.00 | 36,633.00 | | | 283,932.00 |
| Employee Benefits | 200 | 36,927.00 | 11,054.00 | | 22,075.00 | 11,047.00 | | | 81,103.00 |
| Purchased Services | 300 | 464,796.00 | 25,923.00 | 199,567.00 | 44,378.00 | 6,601.00 | | | 741,265.00 |
| Energy Services | 400 | | | | | | | | 0.00 |
| Materials and Supplies | 500 | 209.00 | | | | | | | 209.00 |
| Capital Outlay | 600 | | | | | | | | 0.00 |
| Other | 700 | 1,844,226.00 | 101,527.00 | 2,194,060.00 | | 110,555.00 | | | 4,250,368.00 |
| Depreciation and Amortization Expense | 780 | | | | | | | | 0.00 |
| Total Operating Expenses | | 2,494,629.00 | 175,137.00 | 2,393,627.00 | 128,648.00 | 164,836.00 | 0.00 | 0.00 | 5,356,877.00 |
| Operating Income (Loss) | | 332,940.00 | (175,137.00) | 32,098.00 | 76,224.00 | (164,836.00) | 0.00 | 0.00 | 101,289.00 |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Interest on Investments | 3431 | 78,932.00 | 23,596.00 | 2,232.00 | 982.00 | 21,377.00 | | | 127,119.00 |
| 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 |
| Loss Recoveries | 3740 | | | | | | | | 0.00 |
| Gain on Disposition of Assets | 3780 | | | | | | | | 0.00 |
| Interest (Function 9900) | 720 | | | | | | | | 0.00 |
| Miscellaneous (Function 9900) | 790 | | | | | | | | 0.00 |
| Loss on Disposition of Assets (Function 9900) | 810 | | | | | | | | 0.00 |
| Total Nonoperating Revenues (Expenses) | | 78,932.00 | 23,596.00 | 2,232.00 | 982.00 | 21,377.00 | 0.00 | 0.00 | 127,119.00 |
| Income (Loss) Before Operating Transfers | | 411,872.00 | (151,541.00) | 34,330.00 | 77,206.00 | (143,459.00) | 0.00 | 0.00 | 228,408.00 |
| TRANSFERS and CHANGES IN NET POSITION | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | 279,490.00 | | | 270,789.00 | | | 550,279.00 |
| 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 | 279,490.00 | 0.00 | 0.00 | 270,789.00 | 0.00 | 0.00 | 550,279.00 |
| <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 Position | | 411,872.00 | 127,949.00 | 34,330.00 | 77,206.00 | 127,330.00 | 0.00 | 0.00 | 778,687.00 |
| Net Position, July 1, 2014 | 2880 | 5,540,073.00 | 3,431,751.00 | 1,676,488.00 | 531,715.00 | 2,434,574.00 | | | 13,614,601.00 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2015 | 2780 | 5,951,945.00 | 3,559,700.00 | 1,710,818.00 | 608,921.00 | 2,561,904.00 | | | 14,393,288.00 |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
 June 30, 2015

Exhibit K-11
 FDOE Page 19
Fund 891

| ASSETS | Account Number | Beginning Balance July 1, 2014 | Additions | Deductions | Ending Balance June 30, 2015 |
|-------------------------------------|----------------|-----------------------------------|-----------|------------|---------------------------------|
| Cash | 1110 | | | | 0.00 |
| Investments | 1160 | | | | 0.00 |
| Accounts Receivable, Net | 1131 | | | | 0.00 |
| Interest Receivable on Investments | 1170 | | | | 0.00 |
| Due From Budgetary Funds | 1141 | | | | 0.00 |
| Due From Other Agencies | 1220 | | | | 0.00 |
| Inventory | 1150 | | | | 0.00 |
| Total Assets | | 0.00 | 0.00 | 0.00 | 0.00 |
| LIABILITIES | | | | | |
| Cash Overdraft | 2125 | | | | 0.00 |
| Accrued Salaries and Benefits | 2110 | | | | 0.00 |
| Payroll Deductions and Withholdings | 2170 | | | | 0.00 |
| Accounts Payable | 2120 | | | | 0.00 |
| Internal Accounts Payable | 2290 | | | | 0.00 |
| Due to Budgetary Funds | 2161 | | | | 0.00 |
| Total Liabilities | | 0.00 | 0.00 | 0.00 | 0.00 |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2015

| | Account Number | Governmental Activities Total Balance [1] June 30, 2015 | Business-Type Activities Total Balance [1] June 30, 2015 | Total | Governmental Activities - Debt Principal Payments 2014-15 | Governmental Activities - Principal Due Within One Year 2015-16 | Governmental Activities - Debt Interest Payments 2014-15 | Governmental Activities - Interest Due Within One Year 2015-16 |
|--|----------------|---|--|----------------|---|---|--|--|
| Notes Payable | 2310 | 23,351,213.00 | | 23,351,213.00 | 7,004,538.00 | 8,062,028.00 | | |
| Obligations Under Capital Leases | 2315 | | | 0.00 | | | | |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | 10,265,870.00 | | 10,265,870.00 | 1,264,000.00 | 1,260,000.00 | | |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | | | 0.00 | | | | |
| Motor Vehicle License Revenue Bonds Payable | 2324 | | | 0.00 | | | | |
| Sales Surtax Bonds Payable | 2326 | | | 0.00 | | | | |
| Total Bonds Payable | 2320 | 10,265,870.00 | 0.00 | 10,265,870.00 | 1,264,000.00 | 1,260,000.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 32,447,416.00 | | 32,447,416.00 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 149,467,074.00 | | 149,467,074.00 | 14,400,000.00 | 8,940,000.00 | | |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | | | 0.00 | | | | |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | | | 0.00 | | | | |
| Build America Bonds (BAB) Payable | 2344 | | | 0.00 | | | | |
| Other Lease-Purchase Agreements Payable | 2349 | | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 149,467,074.00 | 0.00 | 149,467,074.00 | 14,400,000.00 | 8,940,000.00 | 0.00 | 0.00 |
| Estimated Liability for Long-Term Claims | 2350 | 8,689,404.00 | | 8,689,404.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | 10,240,567.00 | | 10,240,567.00 | | | | |
| Net Pension Liability | 2365 | 394,954.00 | | 394,954.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| Total Long-Term Liabilities | | 234,856,498.00 | 0.00 | 234,856,498.00 | 22,668,538.00 | 18,262,028.00 | 0.00 | 0.00 |

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, including discounts and premiums.

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

For the Fiscal Year Ended June 30, 2015

Exhibit K-13

FDOE Page 21

| CATEGORICAL PROGRAMS (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2014 | Returned To FDOE | Revenues [1] 2014-15 | Expenditures 2014-15 | Flexibility [2] 2014-15 | Unexpended June 30, 2015 |
|--|-----------------|-----------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------------|
| Class Size Reduction Operating Funds (3355) | 94740 | 363,552.00 | | 46,984,541.00 | 47,348,093.00 | | 0.00 |
| Class Size Reduction Capital Outlay (3396) | 91050 | | | | | | 0.00 |
| Excellent Teaching Program (3363) | 90570 | | | | | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | | | 583,371.00 | 583,371.00 | | 0.00 |
| Florida School Recognition Funds (3361) | 92040 | 281,522.00 | | 2,390,950.00 | 2,414,194.00 | | 258,278.00 |
| Instructional Materials (FEFP Earmark) [3] | 90880 | 706,748.00 | | 3,279,482.00 | 5,139,055.00 | | (1,152,825.00) |
| Library Media (FEFP Earmark) [3] | 90881 | | | 185,295.00 | 185,295.00 | | 0.00 |
| Preschool Projects (3372) | 97950 | | | | | | 0.00 |
| Public School Technology | 90320 | | | | | | 0.00 |
| Research-Based Reading Instruction (FEFP Earmark) [4] | 90800 | | | 1,991,014.00 | 1,991,014.00 | | 0.00 |
| Safe Schools (FEFP Earmark) [5] | 90803 | | | 1,003,819.00 | 1,003,819.00 | | 0.00 |
| Salary Bonus Outstanding Teachers in D and F Schools | 94030 | | | | | | 0.00 |
| Student Transportation (FEFP Earmark) | 90830 | | | 5,826,209.00 | 5,826,209.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [4] | 91280 | | | 8,387,902.00 | 8,387,902.00 | | 0.00 |
| Teacher Training | 91290 | | | | | | 0.00 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | 1,501.00 | | 695,795.00 | 693,862.00 | | 3,434.00 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | | | | | | 0.00 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | 103,022.00 | | | 9,454.00 | | 93,568.00 |

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts assessment, should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2015

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue Federal Economic Stimulus Programs 430 | Total |
|--|-----------|---------------------|---|--|--|--------------|
| ENERGY EXPENDITURES: | | | | | | |
| Natural Gas | 411 | 50,174.00 | | | | 50,174.00 |
| Bottled Gas | 421 | 10,023.00 | | | | 10,023.00 |
| Electricity | 430 | 7,960,473.00 | | | | 7,960,473.00 |
| Heating Oil | 440 | | | | | 0.00 |
| Total | | 8,020,670.00 | 0.00 | 0.00 | 0.00 | 8,020,670.00 |
| ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: | | | | | | |
| Compressed Natural Gas | 412 | | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | | | | | 0.00 |
| Gasoline | 450 | 264,923.00 | | | | 264,923.00 |
| Diesel Fuel | 460 | 1,839,909.00 | | | | 1,839,909.00 |
| Oil and Grease | 540 | 54,705.00 | | | | 54,705.00 |
| Total | | 2,159,537.00 | | 0.00 | 0.00 | 2,159,537.00 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue Federal Economic Stimulus Programs 430 | Capital Projects Funds 3XX | Total |
|---|-----------|---------------------|--|--|-------------------------------|--------------|
| EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: | | | | | | |
| Buses | 651 | | | | 2,515,554.00 | 2,515,554.00 |
| EXPENDITURES FOR CAPITALIZED AV MATERIALS: | | | | | | |
| Capitalized Audiovisual Materials | 621 | | | | | 0.00 |

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue Federal Economic Stimulus Programs 430 | Total |
|---|-----------|---------------------|---|--|--|--------------|
| SUBAWARDS FOR INDIRECT COST RATE: | | | | | | |
| <i>Professional and Technical Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 311 | | | 136,625.00 | | 136,625.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 312 | | | 1,090,208.00 | | 1,090,208.00 |
| <i>Other Purchased Services:</i> | | | | | | |
| Subawards Under Subagreements - First \$25,000 | 391 | | | | | 0.00 |
| Subawards Under Subagreements - In Excess of \$25,000 | 392 | | | | | 0.00 |

| | Subobject | Special Revenue Food Services 410 |
|--|-----------|---|
| FOOD SERVICE SUPPLIES SUBOBJECT | | |
| Supplies | 510 | 514,139.00 |
| Food | 570 | 6,239,857.00 |
| Donated Foods | 580 | 1,177,860.00 |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2015

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue Federal Economic Stimulus Programs 430 | Total |
|---|-----------|---------------------|--|--|----------------|
| TEACHER SALARIES | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 83,147,433.00 | 2,633,404.00 | | 85,780,837.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | 2,090,980.00 | 10,844.00 | | 2,101,824.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | 326,107.00 | 636,305.00 | | 962,412.00 |
| Total Basic Program Salaries | | 85,564,520.00 | 3,280,553.00 | 0.00 | 88,845,073.00 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 4,664,363.00 | 139,469.00 | | 4,803,832.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | 119,312.00 | 608.00 | | 119,920.00 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | 46,956.00 | 50,964.00 | | 97,920.00 |
| Total Other Program Salaries | | 4,830,631.00 | 191,041.00 | 0.00 | 5,021,672.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 35,981,243.00 | 1,074,121.00 | | 37,055,364.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | 897,441.00 | 44,560.00 | | 942,001.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | 47,018.00 | | | 47,018.00 |
| Total ESE Program Salaries | | 36,925,702.00 | 1,118,681.00 | 0.00 | 38,044,383.00 |
| Career Program 300 (Function 5300) | 120 | 4,719,253.00 | 68,091.00 | | 4,787,344.00 |
| Career Program 300 (Function 5300) | 140 | 95,412.00 | 297.00 | | 95,709.00 |
| Career Program 300 (Function 5300) | 750 | 149,336.00 | 13,301.00 | | 162,637.00 |
| Total Career Program Salaries | | 4,964,001.00 | 81,689.00 | 0.00 | 5,045,690.00 |
| Total | | 132,284,854.00 | 4,671,964.00 | 0.00 | 136,956,818.00 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue Federal Economic Stimulus Programs 430 | Total |
|---|-----------|---------------------|--|--|--------------|
| TEXTBOOKS (used for classroom instruction) | | | | | |
| Textbooks (Function 5000) | 520 | 1,353,809.00 | 26,780.00 | | 1,380,589.00 |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2015

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES | Account Number | Safe Schools | Student Transportation | Supplemental Academic Instruction | Research-Based Reading Instruction | Instructional Materials | Instructional Materials / Library Media | Totals |
|---|----------------|--------------|------------------------|-----------------------------------|------------------------------------|-------------------------|---|--------|
| <i>Instruction:</i> | | | | | | | | |
| Basic | 5100 | | | | | | | 0.00 |
| Exceptional | 5200 | | | | | | | 0.00 |
| Career Education | 5300 | | | | | | | 0.00 |
| Adult General | 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 |

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (Object 393) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|-------------|-----------------------------|------------------------------------|--|---------------|
| <i>Expenditures:</i> | | | | | |
| General Fund | 100 | 48,146,284.00 | 631,973.00 | 22,684.00 | 48,800,941.00 |
| Food Service Special Revenue Fund | 410 | | | | 0.00 |
| Other Federal Programs Special Revenue Fund | 420 | 803,711.00 | 557.00 | 50,723.00 | 854,991.00 |
| Federal Economic Stimulus Special Revenue Funds | 430 | | | | 0.00 |
| Total Charter School Distributions | | 48,949,995.00 | 632,530.00 | 73,407.00 | 49,655,932.00 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|----------------|------------|
| <i>Expenditures:</i> | | |
| General Fund | 5900 | 403,535.00 |
| Other Federal Programs Special Revenue Fund | 5900 | |
| Federal Economic Stimulus Special Revenue Funds | 5900 | |
| Total: | 5900 | 403,535.00 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2014 | Earnings 2014-15 | Expenditures 2014-15 | Unexpended June 30, 2015 |
|--|--------------------------|------------------|----------------------|--------------------------|
| Earnings, Expenditures and Carryforward Amounts: | | 2,233,865.00 | 2,233,865.00 | |

| <i>Expenditure Program or Activity:</i> | |
|---|--------------|
| Exceptional Student Education | 2,233,865.00 |
| School Nurses and Health Care Services | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | |
| ESE Professional and Technical Services | |
| Gifted Student Education | |
| Staff Training and Curriculum Development | |
| Medicaid Administration and Billing Services | |
| Student Services | |
| Consultants | |
| Other | |
| Total Expenditures | 2,233,865.00 |

| General Fund Balance Sheet Information (This information is used in state reporting) | Fund Number | Amount |
|---|-------------|--------|
| <i>Balance Sheet Amount:</i> | | |
| Total Assets and Deferred Outflows of Resources | 100 | |
| Total Liabilities and Deferred Inflows of Resources | 100 | |

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2015

| VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES | Account Number | 100 | 200 | 300 | 400 | 500 | 600 | 700 | Totals |
|--|----------------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|----------|
| | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other | |
| <i>Current:</i> | | | | | | | | | |
| Prekindergarten | 5500 | 924.00 | 23.00 | | | | | | 947.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | 3,649.00 | 130.00 | | | | | | 3,779.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | 1,397.00 | 584.00 | 2,700.00 | | 18.00 | | 30.00 | 4,729.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 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 | | 5,970.00 | 737.00 | 2,700.00 | 0.00 | 18.00 | 0.00 | 30.00 | 9,455.00 |

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).