

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
 For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	343,627.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	<b>343,627.00</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,900,293.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>1,900,293.00</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	19,283,432.00
Workforce Development	3315	8,211,198.00
Workforce Development Capitalization Incentive Gran	3316	
Workforce Education Performance Incentive	3317	85,053.00
Adults with Disabilities	3318	437,887.00
CO&DS Withheld for Administrative Expenditure	3323	28,666.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	415,912.00
Class Size Reduction Operating Funds	3355	45,502,774.00
Florida School Recognition Funds	3361	1,813,199.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	243,819.00
Other Miscellaneous State Revenues	3399	201,145.00
<b>Total State</b>	<b>3300</b>	<b>76,669,585.00</b>
<i>Local:</i>		
District School Taxes	3411	272,808,869.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	319,609.00
Interest on Investments	3431	105,362.00
Gain on Sale of Investments	3432	2,609.00
Net Increase (Decrease) in Fair Value of Investments	3433	56,714.00
Gifts, Grants and Bequests	3440	20,788.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	771,208.00
Continuing Workforce Education Course Fees	3463	323,713.00
Capital Improvement Fees	3464	51,225.00
Postsecondary Lab Fees	3465	9,584.00
Lifelong Learning Fees	3466	652,156.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	31,288.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	1,619,933.00
Other Schools, Courses and Classes Fees	3479	70,774.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	596,210.00
Sale of Junk	3493	207,467.00
Receipt of Federal Indirect Cost Rate	3494	805,619.00
Other Miscellaneous Local Sources	3495	5,518,963.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	84,782.00
Collections for Lost, Damaged and Sold Textbooks	3498	5,050.00
Receipt of Food Service Indirect Costs	3499	295,829.00
<b>Total Local</b>	<b>3400</b>	<b>284,357,752.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>363,271,257.00</b>

**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, 2014

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	156,048,302.00	44,218,612.00	48,782,109.00	2,324.00	4,764,772.00	778,571.00	241,302.00	254,835,992.00
Student Personnel Services	6100	16,131,035.00	4,805,918.00	319,216.00		91,594.00	5,589.00	1,862.00	21,355,214.00
Instructional Media Services	6200	1,762,881.00	691,338.00	416,428.00		239,795.00	81,382.00	827.00	3,192,651.00
Instruction and Curriculum Development Services	6300	2,022,596.00	532,815.00	181,455.00		11,864.00	235.00	14,352.00	2,763,317.00
Instructional Staff Training Services	6400	706,370.00	167,124.00	193,990.00		49,362.00	1,494.00	38,610.00	1,156,950.00
Instructional-Related Technology	6500	2,244,655.00	732,718.00			11,151.00			2,988,524.00
Board	7100	214,682.00	116,985.00	782,700.00		2,133.00	130.00	165,334.00	1,281,964.00
General Administration	7200	1,077,780.00	302,757.00	52,581.00		42,375.00		19,342.00	1,494,835.00
School Administration	7300	12,765,104.00	3,712,614.00	560,271.00		129,901.00	81,108.00	25,033.00	17,274,031.00
Facilities Acquisition and Construction	7410			250.00			97,805.00		98,055.00
Fiscal Services	7500	1,480,547.00	405,157.00	36,632.00		6,959.00		8,058.00	1,937,353.00
Food Services	7600	53,505.00	14,552.00						68,057.00
Central Services	7700	3,769,676.00	1,146,928.00	367,809.00		388,943.00	5,388.00	41,660.00	5,720,404.00
Student Transportation Services	7800	8,860,623.00	3,857,402.00	628,423.00	2,826,976.00	653,609.00	2,454.00	6,137.00	16,835,624.00
Operation of Plant	7900	13,479,083.00	4,892,454.00	6,811,460.00	8,126,940.00	1,040,940.00	4,897.00	5,694.00	34,361,468.00
Maintenance of Plant	8100	5,685,380.00	1,669,325.00	5,090,850.00	91,558.00	1,969,745.00	38,866.00	34,145.00	14,579,869.00
Administrative Technology Services	8200	1,193,067.00	333,108.00	1,850,034.00		222,848.00	43,567.00	207.00	3,642,831.00
Community Services	9100	1,498,721.00	280,527.00	76,095.00	756,759.00	89,617.00	7,238.00	30,099.00	2,739,056.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						833,610.00		833,610.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		228,994,007.00	67,880,334.00	66,150,303.00	11,804,557.00	9,715,608.00	1,982,334.00	632,662.00	387,159,805.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(23,888,548.00)

**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, 2014

Exhibit K-1  
DOE Page 3  
**Fund 100**

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	6,495.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	806,646.00
From Capital Projects Funds	3630	21,028,197.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	21,834,843.00
<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)
<b>Total Other Financing Sources (Uses)</b>		21,291,059.00
<b>Net Change In Fund Balance</b>		(2,597,489.00)
Fund Balance, July 1, 2013	2800	53,480,753.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,625,467.00
Restricted Fund Balance	2720	2,551,274.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	5,270,713.00
Unassigned Fund Balance	2750	39,435,810.00
Fund Balance, June 30, 2014	2700	50,883,264.00

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

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

For the Fiscal Year Ended June 30, 2014

<b>REVENUES</b>	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	8,406,045.00
School Breakfast Reimbursement	3262	1,724,817.00
Afterschool Snack Reimbursement	3263	69,071.00
Child Care Food Program	3264	552,232.00
USDA Donated Commodities	3265	1,072,109.00
Cash in Lieu of Donated Foods	3266	43,820.00
Summer Food Service Program	3267	435,903.00
Fresh Fruit and Vegetable Program	3268	82,996.00
Other Food Services	3269	42,730.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	12,429,723.00
<i>State:</i>		
School Breakfast Supplement	3337	65,466.00
School Lunch Supplement	3338	107,370.00
Other Miscellaneous State Revenues	3399	
Total State	3300	172,836.00
<i>Local:</i>		
Interest on Investments	3431	3,561.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	205.00
Gifts, Grants and Bequests	3440	16,200.00
Student Lunches	3451	2,507,121.00
Student Breakfasts	3452	163,952.00
Adult Breakfasts/Lunches	3453	216,574.00
Student and Adult a la Carte Fees	3454	2,155,705.00
Student Snacks	3455	37,424.00
Other Food Sales	3456	109,320.00
Other Miscellaneous Local Sources	3495	13,600.00
Refunds of Prior Year's Expenditures	3497	7,284.00
Total Local	3400	5,230,946.00
<b>Total Revenues</b>	<b>3000</b>	<b>17,833,505.00</b>

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - FOOD SERVICES (Continued)**  
For the Fiscal Year Ended June 30, 2014

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

<b>EXPENDITURES (Function 7600/9300)</b>	Account Number	
Salaries	100	5,047,732.00
Employee Benefits	200	2,890,255.00
Purchased Services	300	416,556.00
Energy Services	400	55,669.00
Materials and Supplies	500	8,229,026.00
Capital Outlay	600	39,548.00
Other	700	334,191.00
Other Capital Outlay (Function 9300)	600	159,576.00
<b>Total Expenditures</b>		17,172,553.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		660,952.00
<b>OTHER FINANCING SOURCES (USES)</b> <b>and CHANGES IN FUND BALANCES</b>		
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
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		660,952.00
Fund Balance, July 1, 2013	2800	4,470,013.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	482,990.00
Restricted Fund Balance	2720	4,647,975.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	5,130,965.00

**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, 2014

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	801,920.00
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	801,920.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	
Medicaid	3202	
Workforce Investment Act	3220	398,088.00
Teacher and Principal Training and Recruiting, Title II, Part A	3225	1,240,184.00
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	10,671,803.00
Elementary and Secondary Education Act, Title I	3240	8,112,828.00
Adult General Education	3251	313,977.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,375,912.00
Total Federal Through State and Local	3200	22,112,792.00
<i>State:</i>		
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
<b>Total Revenues</b>	<b>3000</b>	<b>22,914,712.00</b>

**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, 2014

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	9,345,825.00	2,465,658.00	1,483,355.00		379,239.00	184,335.00	16,009.00	13,874,421.00
Student Personnel Services	6100	1,822,079.00	471,376.00	511,685.00		60,147.00			2,865,287.00
Instructional Media Services	6200			2,250.00			7,623.00		9,873.00
Instruction and Curriculum Development Services	6300	321,453.00	89,195.00	121,528.00		7,198.00			539,374.00
Instructional Staff Training Services	6400	1,786,519.00	358,856.00	1,085,227.00		212,270.00	16,381.00	19,275.00	3,478,528.00
Instructional-Related Technology	6500						2,431.00		2,431.00
Board	7100								0.00
General Administration	7200	165,059.00	38,846.00	8,390.00				808,241.00	1,020,536.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410			29,276.00			48,170.00		77,446.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	10,000.00							10,000.00
Student Transportation Services	7800							169,851.00	169,851.00
Operation of Plant	7900			9,000.00			1,520.00		10,520.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							801,920.00	801,920.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						54,525.00		54,525.00
<b>Total Expenditures</b>		13,450,935.00	3,423,931.00	3,250,711.00	0.00	658,854.00	314,985.00	1,815,296.00	22,914,712.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2013	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	86,838.00							
Unassigned Fund Balance	2750	(86,838.00)							
Fund Balance, June 30, 2014	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, 2014

Exhibit K-4  
DOE Page 8

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 Investment Act	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>					
Vocational Education Acts	3201				0.00
Race to the Top	3214			919,627.00	919,627.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240				0.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	0.00	919,627.00	919,627.00
<i>State:</i>					
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
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>919,627.00</b>	<b>919,627.00</b>

**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, 2014

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 Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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						
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2013	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								
Fund Balance, June 30, 2014	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, 2014

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 Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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						
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2013	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								
Fund Balance, June 30, 2014	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, 2014

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					22,257.00	7,748.00		30,005.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	9,200.00	1,447.00						10,647.00
Instructional Staff Training Services	6400	26,763.00	2,245.00	39,392.00		153.00			68,553.00
Instructional-Related Technology	6500			477,001.00					477,001.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	26,840.00	10,433.00						37,273.00
Food Services	7600								0.00
Central Services	7700	117,240.00	25,998.00	124,147.00		590.00	179.00		268,154.00
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						27,994.00		27,994.00
<b>Total Expenditures</b>		180,043.00	40,123.00	640,540.00	0.00	23,000.00	35,921.00	0.00	919,627.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2013	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	236,011.00							
Unassigned Fund Balance	2750	(236,011.00)							
Fund Balance, June 30, 2014	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, 2014

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							534.00	
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433							607.00	
Gifts, Grants and Bequests		3440							2,290,690.00	
Other Miscellaneous Local Sources		3495								
Total Local		3400							2,291,831.00	
<b>Total Revenues</b>		<b>3000</b>							<b>2,291,831.00</b>	
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	268,291.00	59,972.00	164,493.00		155,251.00	462,888.00	5,802.00	1,116,697.00
Student Personnel Services		6100	37,464.00	4,861.00			2,020.00			44,345.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300	24,554.00	4,081.00	2,980.00		691.00			32,306.00
Instructional Staff Training Services		6400	64,242.00	5,057.00	79,120.00		6,330.00	131,209.00		285,958.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300	35,231.00	4,261.00						39,492.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500				18,089.00				18,089.00
Central Services		7700	69,643.00	17,310.00	10,510.00		17,241.00			114,704.00
Student Transportation Services		7800	5,465.00			6,237.00			344.00	12,046.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100	1,696.00	248.00			1,199.00			3,143.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300						623,910.00		623,910.00
<b>Total Expenditures</b>			506,586.00	95,790.00	275,192.00	6,237.00	182,732.00	1,218,007.00	6,146.00	2,290,690.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										1,141.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									1,141.00	
Fund Balance, July 1, 2013		2800							63,442.00	
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							1,276,953.00	
Unassigned Fund Balance		2750							(1,212,370.00)	
Fund Balance, June 30, 2014		2700							64,583.00	

	Account Number	SBE/COBI Bonds 210	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	ARRA Economic Stimulus Debt Service 299	Totals
<b>REVENUES</b>									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							1,936,514.00	1,936,514.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	1,706,997.00							1,706,997.00
SBE/COBI Bond Interest	3326	74.00							74.00
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,707,071.00	0.00	0.00	0.00	0.00	0.00	0.00	1,707,071.00
<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						36,391.00	20.00	36,411.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433							424,978.00	424,978.00
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	36,391.00	424,998.00	461,389.00
<b>Total Revenues</b>	<b>3000</b>	<b>1,707,071.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,391.00</b>	<b>2,361,512.00</b>	<b>4,104,974.00</b>
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principa	710	1,215,000.00					20,266,477.00		21,481,477.00
Interest	720	520,932.00					6,597,293.00	2,125,484.00	9,243,709.00
Dues and Fees	730	28,746.00					7,600.00	7,000.00	43,346.00
Miscellaneous	790								0.00
<b>Total Expenditures</b>		<b>1,764,678.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,871,370.00</b>	<b>2,132,484.00</b>	<b>30,768,532.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(57,607.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(26,834,979.00)</b>	<b>229,028.00</b>	<b>(26,663,558.00)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
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	658,000.00							658,000.00
Premium on Refunding Bonds	3792	106,524.00							106,524.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(764,920.00)							(764,920.00)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmtns (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						26,870,976.00	2,471,307.00	29,342,283.00
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	26,870,976.00	2,471,307.00	29,342,283.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910		(806,646.00)						(806,646.00)
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	(806,646.00)	0.00	0.00	0.00	0.00	0.00	(806,646.00)
<b>Total Other Financing Sources (Uses)</b>		<b>(396.00)</b>	<b>(806,646.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,870,976.00</b>	<b>2,471,307.00</b>	<b>28,535,241.00</b>
<b>Net Change in Fund Balances</b>		<b>(58,003.00)</b>	<b>(806,646.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,997.00</b>	<b>2,700,335.00</b>	<b>1,871,683.00</b>
Fund Balance, July 1, 2013	2800	291,519.00	806,646.00				971,430.00	7,146,685.00	9,216,280.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	233,516.00					1,007,427.00	9,847,020.00	11,087,963.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balance, June 30, 2014	2700	233,516.00	0.00	0.00	0.00	0.00	1,007,427.00	9,847,020.00	11,087,963.00

**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, 2014

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 101.17(2), F.S. 370	Voted Capital Improvement 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						175,415.00					175,415.00
Interest on Undistributed CO&DS	3325						9,158.00					9,158.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
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									2,471,320.00		2,471,320.00
Other Miscellaneous State Revenues	3399									148,793.00		148,793.00
<b>Total State Sources</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>184,573.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,620,113.00</b>	<b>0.00</b>	<b>2,804,686.00</b>
<i>Local:</i>												
District Local Capital Improvement Tax	3413							63,261,086.00				63,261,086.00
County Local Sales Tax	3418									15,791,473.00		15,791,473.00
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							103,218.00		18,830.00	17,942.00	139,990.00
Gain on Sale of Investments	3432							1,305.00		1,304.00		2,609.00
Net Increase (Decrease) in Fair Value of Investments	3433							32,469.00		172,625.00		205,094.00
Gifts, Grants and Bequests	3440									26,653.00		26,653.00
Other Miscellaneous Local Sources	3495									1,891,432.00		1,891,432.00
Impact Fees	3496									30,484.00		30,484.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,398,078.00</b>	<b>0.00</b>	<b>17,932,801.00</b>	<b>17,942.00</b>	<b>81,348,821.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>184,573.00</b>	<b>63,398,078.00</b>	<b>0.00</b>	<b>20,552,914.00</b>	<b>17,942.00</b>	<b>84,153,507.00</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620							722.00		1,512.00		2,234.00
Buildings and Fixed Equipment	630						181,390.00	7,341,241.00		20,648,151.00	95,345.00	28,266,127.00
Furniture, Fixtures and Equipment	640							2,525,306.00		11,067,908.00		13,593,214.00
Motor Vehicles (Including Buses)	650							2,110,535.00		426,488.00		2,537,023.00
Land	660							0.00				0.00
Improvements Other Than Buildings	670							822,278.00		8,787,502.00		9,609,780.00
Remodeling and Renovations	680							14,660,781.00		5,569,048.00		20,229,829.00
Computer Software	690							2,999.00		759,142.00		762,141.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,070.00	1,899.00				2,969.00
Miscellaneous	790											0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>182,460.00</b>	<b>27,465,761.00</b>	<b>0.00</b>	<b>47,259,751.00</b>	<b>95,345.00</b>	<b>75,003,317.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,113.00</b>	<b>35,932,317.00</b>	<b>0.00</b>	<b>(26,706,837.00)</b>	<b>(77,403.00)</b>	<b>9,150,190.00</b>

**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, 2014

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	Account Number	Capital Outlay Bond Issues (COBI) <b>310</b>	Special Act Bonds <b>320</b>	Section 1011.14 / 1011.15, F.S. Loans <b>330</b>	Public Education Capital Outlay (PECO) <b>340</b>	District Bonds <b>350</b>	Capital Outlay and Debt Service Program <b>360</b>	Nonvoted Cap. Improvement Section 101.171(2), F.S. <b>370</b>	Voted Capital Improvement <b>380</b>	Other Capital Projects <b>390</b>	ARRA Economic Stimulus Capital Projects <b>399</b>	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									8,869,894.00		8,869,894.00
Sale of Capital Assets	3730									3,000.00		3,000.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											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							13,888.00				13,888.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,888.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,888.00</b>
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910							(18,556,877.00)		(2,471,320.00)		(21,028,197.00)
To Debt Service Funds	920							(29,342,283.00)				(29,342,283.00)
To Special Revenue Funds	940											0.00
Interfund	950									(13,888.00)		(13,888.00)
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(47,899,160.00)</b>	<b>0.00</b>	<b>(2,485,208.00)</b>	<b>0.00</b>	<b>(50,384,368.00)</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(47,885,272.00)</b>	<b>0.00</b>	<b>6,387,686.00</b>	<b>0.00</b>	<b>(41,497,586.00)</b>
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,113.00</b>	<b>(11,952,955.00)</b>	<b>0.00</b>	<b>(20,319,151.00)</b>	<b>(77,403.00)</b>	<b>(32,347,396.00)</b>
Fund Balance, July 1, 2013	2800							51,273,846.00		71,982,142.00	77,403.00	123,333,391.00
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						2,113.00	39,320,891.00		44,865,493.00	0.00	84,188,497.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									6,797,498.00		6,797,498.00
Unassigned Fund Balance	2750											0.00
<b>Fund Balance, June 30, 2014</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,113.00</b>	<b>39,320,891.00</b>	<b>0.00</b>	<b>51,662,991.00</b>	<b>0.00</b>	<b>90,985,995.00</b>

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND**  
 For the Fiscal Year Ended June 30, 2014

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		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 Personnel Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
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
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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								
<b>Total Transfers In</b>		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								
<b>Total Transfers Out</b>		9700							0.00	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2013		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								
<b>Fund Balance, June 30, 2014</b>		2700							0.00	

OPERATING REVENUES	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
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780								0.00

OPERATING REVENUES	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
Charges for Services	3481	2,490,358.00		2,322,982.00	153,997.00				4,967,337.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	210,621.00							210,621.00
<b>Total Operating Revenues</b>		2,700,979.00	0.00	2,322,982.00	153,997.00	0.00	0.00	0.00	5,177,958.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	139,240.00	32,258.00		55,127.00	32,257.00			258,882.00
Employee Benefits	200	36,394.00	10,014.00		20,231.00	10,019.00			76,658.00
Purchased Services	300	457,773.00	34,185.00	193,557.00	49,688.00	7,173.00			742,376.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	1,690,178.00	111,498.00	1,972,163.00		59,484.00			3,833,323.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		2,323,585.00	187,955.00	2,165,720.00	125,046.00	108,933.00	0.00	0.00	4,911,239.00
<b>Operating Income (Loss)</b>		377,394.00	(187,955.00)	157,262.00	28,951.00	(108,933.00)	0.00	0.00	266,719.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431	27,252.00	9,940.00	2,399.00	1,049.00	7,604.00			48,244.00
Gain on Sale of Investments	3432	652.00	326.00			326.00			1,304.00
Net Increase (Decrease) in Fair Value of Investments	3433	8,626.00	412.00	3,521.00	1,439.00	(2,622.00)			11,376.00
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
<b>Total Nonoperating Revenues (Expenses)</b>		36,530.00	10,678.00	5,920.00	2,488.00	5,308.00	0.00	0.00	60,924.00
<b>Income (Loss) Before Operating Transfers</b>		413,924.00	(177,277.00)	163,182.00	31,439.00	(103,625.00)	0.00	0.00	327,643.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		413,924.00	102,213.00	163,182.00	31,439.00	167,164.00	0.00	0.00	877,922.00
Net Position, July 1, 2013	2880	5,126,149.00	3,329,538.00	1,513,306.00	500,276.00	2,267,410.00			12,736,679.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780	5,540,073.00	3,431,751.00	1,676,488.00	531,715.00	2,434,574.00			13,614,601.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**SCHOOL INTERNAL FUNDS**  
 June 30, 2014

Exhibit K-11  
 DOE Page 19  
**Fund 891**

<b>ASSETS</b>	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290				0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF LONG-TERM LIABILITIES**  
 June 30, 2014

	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013-14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	21,488,041.00		21,488,041.00	6,416,477.00	6,830,237.00		
Bonds Payable								
SBE/COBI Bonds Payable	2321	11,769,884.00		11,769,884.00	1,960,000.00	1,264,000.00		
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	11,769,884.00	0.00	11,769,884.00	1,960,000.00	1,264,000.00	0.00	0.00
Liability for Compensated Absences	2330	35,016,056.00		35,016,056.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	164,359,419.00		164,359,419.00	13,850,000.00	14,400,000.00		
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	164,359,419.00	0.00	164,359,419.00	13,850,000.00	14,400,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	8,914,497.00		8,914,497.00				
Other Post-Employment Benefits Liability	2360	10,454,190.00		10,454,190.00				
Early Retirement Incentive Payable	2370	583,066.00		583,066.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-Term Liabilities</b>		252,585,153.00	0.00	252,585,153.00	22,226,477.00	22,494,237.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, 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, 2014

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2013	Returned To DOE	Revenues [1] 2013-14	Expenditures 2013-14	Flexibility [2] 2013-14	Unexpended June 30, 2014
Class Size Reduction Operating Funds (3355)	94740	2,231,834.00		45,502,774.00	47,371,056.00		363,552.00
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	73,274.00		1,813,199.00	1,604,951.00		281,522.00
Instructional Materials (FEFP Earmark) [3]	90880	0.00		3,109,404.00	2,402,656.00		706,748.00
Library Media (FEFP Earmark) [3]	90881	0.00		181,282.00	181,282.00		0.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	0.00		1,983,135.00	1,983,135.00		0.00
Safe Schools (FEFP Earmark) [5]	90803	0.00		1,127,862.00	1,127,862.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830	0.00		6,109,337.00	6,109,337.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00		8,348,718.00	8,348,718.00		0.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	2,227.00		699,417.00	700,143.00		1,501.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	125,674.00		7,644.00	22,652.00		110,666.00

- [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 state reading 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, 2014

Exhibit K-14  
DOE Page 22

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411	56,357.00	16,309.00			72,666.00
Bottled Gas	421	48,437.00	39,360.00			87,797.00
Electricity	430	8,022,146.00				8,022,146.00
Heating Oil	440					0.00
<b>Total</b>		8,126,940.00	55,669.00	0.00	0.00	8,182,609.00
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	356,622.00				356,622.00
Diesel Fuel	460	2,470,354.00				2,470,354.00
Oil and Grease	540	48,621.00				48,621.00
<b>Total</b>		2,875,597.00		0.00	0.00	2,875,597.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				2,339,243.00	2,339,243.00
<b>EXPENDITURES FOR CAPITALIZED AV MATERIALS:</b>						
Audiovisual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subawards Under Subagreements - First \$25,000	311			211,667.00		211,667.00
Subawards Under Subagreements - In Excess of \$25,000	312			989,716.00		989,716.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	648,503.00
Food	570	6,416,788.00
Commodities	580	1,129,301.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2014

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	83,242,478.00	2,752,824.00		85,995,302.00
Basic Programs 101, 102 and 103 (Function 5100)	140	1,999,890.00	5,300.00		2,005,190.00
Basic Programs 101, 102 and 103 (Function 5100)	750	263,201.00	762,287.00		1,025,488.00
<b>Total Basic Program Salaries</b>		85,505,569.00	3,520,411.00	0.00	89,025,980.00
Other Programs 130 (ESOL) (Function 5100)	120	4,818,425.00	151,155.00		4,969,580.00
Other Programs 130 (ESOL) (Function 5100)	140	114,750.00	307.00		115,057.00
Other Programs 130 (ESOL) (Function 5100)	750	50,537.00	76,229.00		126,766.00
<b>Total Other Program Salaries</b>		4,983,712.00	227,691.00	0.00	5,211,403.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	34,043,191.00	1,066,523.00		35,109,714.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	810,545.00	96,823.00		907,368.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	126,945.00			126,945.00
<b>Total ESE Program Salaries</b>		34,980,681.00	1,163,346.00	0.00	36,144,027.00
Career Program 300 (Function 5300)	120	4,957,852.00	79,875.00		5,037,727.00
Career Program 300 (Function 5300)	140	86,420.00	162.00		86,582.00
Career Program 300 (Function 5300)	750	13,726.00	11,969.00		25,695.00
<b>Total Career Program Salaries</b>		5,057,998.00	92,006.00	0.00	5,150,004.00
<b>TOTAL</b>		130,527,960.00	5,003,454.00	0.00	135,531,414.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	1,921,123.00	84,937.00		2,006,060.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**  
 For the Fiscal Year Ended June 30, 2014

<b>CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES</b>	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
<b>Total Flexible Spending Instructional Expenditures</b>	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

<b>DISTRIBUTIONS TO CHARTER SCHOOLS</b> (Charter school information is used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	44,580,886.00
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	814,066.00
Federal Economic Stimulus Special Revenue Funds	390	
<b>Total Charter School Distributions</b>		45,394,952.00

<b>LIFELONG LEARNING</b> (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	166,756.00
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
<b>Total:</b>	5900	166,756.00

<b>MEDICAID EXPENDITURE REPORT</b> (Medicaid expenditures are used in federal reporting)	Unexpended July 1, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:		1,900,415.00		

*Expenditure Program or Activity:*

Exceptional Student Education	1,900,415.00
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	
<b>Total Expenditures</b>	1,900,415.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**  
 For the Fiscal Year Ended June 30, 2014

**Supplemental Schedule - Fund 100**

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	2,900.00	483.00						3,383.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	1,536.00	663.00			15,811.00			18,010.00
School Administration	7300	1,090.00	170.00						1,260.00
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
<b>Total Expenditures</b>		5,526.00	1,316.00	0.00	0.00	15,811.00	0.00	0.00	22,653.00

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