

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND**
For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	337,299.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	337,299.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,928,379.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,928,379.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	17,138,970.00
Workforce Development	3315	9,277,321.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	108,121.00
Adults with Disabilities	3318	437,887.00
CO&DS Withheld for Administrative Expenditure	3323	28,778.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	46,009,116.00
School Recognition Funds	3361	3,103,125.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	11,188.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	224,052.00
Other Miscellaneous State Revenues	3399	87,157.00
Total State	3300	76,425,715.00
<i>Local:</i>		
District School Taxes	3411	255,168,075.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	300,824.00
Interest on Investments	3431	146,862.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	258,495.00
Gifts, Grants, and Bequests	3440	13,000.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	956,103.00
Continuing Workforce Education Course Fees	3463	217,634.00
Capital Improvement Fees	3464	22,250.00
Postsecondary Lab Fees	3465	79,532.00
Lifelong Learning Fees	3466	641,670.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	46,437.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	1,544,802.00
Other Schools, Courses, and Classes Fees	3479	79,936.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	599,314.00
Sale of Junk	3493	274,327.00
Receipt of Federal Indirect Cost Rate	3494	605,074.00
Other Miscellaneous Local Sources	3495	3,127,284.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	334,279.00
Collections for Lost, Damaged, and Sold Textbooks	3498	15,236.00
Receipt of Food Service Indirect Costs	3499	287,146.00
Total Local	3400	264,718,280.00
Total Revenues	3000	343,409,673.00

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, 2013

Exhibit K-1
DOE Page 2
Fund 100

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	154,976,192.00	42,669,893.00	43,792,516.00	2,744.00	5,196,187.00	748,656.00	238,747.00	247,624,935.00
Student Personnel Services	6100	15,900,190.00	3,878,036.00	359,537.00		112,389.00	13,203.00	2,146.00	20,265,501.00
Instructional Media Services	6200	2,386,586.00	647,756.00	496,780.00		319,320.00	177,857.00	589.00	4,028,888.00
Instruction and Curriculum Development Services	6300	1,849,136.00	404,410.00	177,986.00		8,699.00	0.00	6,439.00	2,446,670.00
Instructional Staff Training Services	6400	878,685.00	130,275.00	218,325.00		22,166.00	0.00	4,086.00	1,253,537.00
Instructional-Related Technology	6500	2,300,644.00	690,745.00	7,276.00		11,020.00	0.00		3,009,685.00
Board	7100	224,170.00	66,807.00	346,191.00		2,733.00	474.00	175,906.00	816,281.00
General Administration	7200	1,125,794.00	250,866.00	50,201.00		20,088.00	1,796.00	20,626.00	1,469,371.00
School Administration	7300	12,612,086.00	3,105,241.00	316,104.00		117,106.00	40,927.00	34,890.00	16,226,354.00
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	1,448,642.00	324,459.00	22,826.00		7,959.00	5,802.00	19,092.00	1,828,780.00
Food Services	7600	79,376.00	11,509.00				0.00		90,885.00
Central Services	7700	3,662,166.00	960,300.00	267,246.00		407,431.00	4,629.00	38,843.00	5,340,615.00
Student Transportation Services	7800	8,824,702.00	3,145,883.00	705,516.00	2,604,382.00	539,117.00	49,825.00	13,001.00	15,882,426.00
Operation of Plant	7900	12,926,126.00	3,890,232.00	7,666,112.00	8,045,984.00	1,061,357.00	3,710.00	6,111.00	33,599,632.00
Maintenance of Plant	8100	5,506,919.00	1,430,222.00	5,002,689.00	84,144.00	1,752,410.00	42,862.00	25,685.00	13,844,931.00
Administrative Technology Services	8200	812,716.00	195,154.00	1,883,875.00		133,108.00	39,120.00	38,790.00	3,102,763.00
Community Services	9100	1,375,169.00	242,646.00	73,801.00	1,474.00	78,083.00	9,394.00	29,253.00	1,809,820.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						666,328.00		666,328.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		226,889,299.00	62,044,434.00	61,386,981.00	10,738,728.00	9,789,173.00	1,804,583.00	654,204.00	373,307,402.00
Excess (Deficiency) of Revenues Over Expenditures									(29,897,729.00)

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, 2013

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	556.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	20,309,198.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	20,309,198.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(380,311.00)
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	(930,590.00)
Total Other Financing Sources (Uses)		19,379,164.00
Net Change In Fund Balance		(10,518,565.00)
Fund Balance, July 1, 2012	2800	63,999,318.00
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	
Unassigned Fund Balance	2750	53,480,753.00
Total Fund Balance, June 30, 2013	2700	53,480,753.00

**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, 2013

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	8,025,483.00
School Breakfast Reimbursement	3262	1,646,932.00
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	202,144.00
USDA Donated Commodities	3265	688,569.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	387,791.00
Fresh Fruit and Vegetable Program	3268	189,158.00
Other Food Services	3269	5,735.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	11,145,812.00
<i>State:</i>		
School Breakfast Supplement	3337	62,352.00
School Lunch Supplement	3338	103,098.00
Other Miscellaneous State Revenues	3399	
Total State	3300	165,450.00
<i>Local:</i>		
Interest on Investments	3431	2,279.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	1,225.00
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	2,599,698.00
Student Breakfasts	3452	165,381.00
Adult Breakfasts/Lunches	3453	220,692.00
Student and Adult a la Carte Fees	3454	2,476,653.00
Student Snacks	3455	37,110.00
Other Food Sales	3456	100,824.00
Other Miscellaneous Local Sources	3495	17,400.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,621,262.00
Total Revenues	3000	16,932,524.00

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

Exhibit K-2

DOE Page 5

Fund 410

For the Fiscal Year Ended June 30, 2013

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	4,906,068.00
Employee Benefits	200	2,356,674.00
Purchased Services	300	350,517.00
Energy Services	400	57,965.00
Materials and Supplies	500	7,313,516.00
Capital Outlay	600	132,439.00
Other	700	324,443.00
Other Capital Outlay (Function 9300)	600	74,075.00
Total Expenditures		15,515,697.00
Excess (Deficiency) of Revenues Over Expenditures		1,416,827.00
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		1,416,827.00
Fund Balance, July 1, 2012	2800	3,053,186.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	518,145.00
Restricted Fund Balance	2720	3,951,868.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	4,470,013.00

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

Exhibit K-3
DOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	712,901.00
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	241,536.00
Total Federal Direct	3100	954,437.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	
Medicaid	3202	
Workforce Investment Act	3220	543,041.00
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II Part B	3226	828,384.00
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	10,893,544.00
Elementary and Secondary Education Act, Title I	3240	8,504,890.00
Adult General Education	3251	233,440.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	29,018.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,098,028.00
Total Federal Through State and Local	3200	22,130,345.00
<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
Total Revenues	3000	23,084,782.00

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, 2013

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	10,107,940.00	2,680,702.00	1,782,880.00		371,510.00	76,239.00	20,266.00	15,039,537.00
Student Personnel Services	6100	1,612,107.00	400,662.00	331,991.00		66,656.00	5,881.00		2,417,297.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	442,755.00	103,871.00	180,546.00		739.00			727,911.00
Instructional Staff Training Services	6400	1,562,572.00	291,939.00	949,611.00		146,374.00	4,177.00	39,397.00	2,994,070.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	214,536.00	44,286.00					604,224.00	863,046.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						5,658.00		5,658.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	57,623.00	14,045.00	1,113.00		2,159.00		60.00	75,000.00
Student Transportation Services	7800	48,575.00	507.00		40,651.00			58,565.00	148,298.00
Operation of Plant	7900			6,000.00					6,000.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							712,901.00	712,901.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						95,064.00		95,064.00
Total Expenditures		14,046,108.00	3,536,012.00	3,252,141.00	40,651.00	587,438.00	187,019.00	1,435,413.00	23,084,782.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	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 Balance, June 30, 2013	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, 2013

Exhibit K-4
DOE Page 8

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	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	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				753,768.00		753,768.00
Education Jobs Act	3215						0.00
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		319.00				319.00
Total Federal Through State	3200	0.00	319.00	0.00	753,768.00	0.00	754,087.00
<i>State:</i>							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	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	0.00	0.00
Total Revenues	3000	0.00	319.00	0.00	753,768.00	0.00	754,087.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2013

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
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								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2012	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 Balance, June 30, 2013	2700		0.00						

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2013

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	280.00	39.00						319.00
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
Total Expenditures		280.00	39.00	0.00	0.00	0.00	0.00	0.00	319.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	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 Balance, June 30, 2013	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, 2013

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
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								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2012	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 Balance, June 30, 2013	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, 2013

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			9,074.00			3,739.00		12,813.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					3,396.00	14,660.00		18,056.00
Instructional Staff Training Services	6400	73,777.00	3,943.00	156,035.00		1,270.00			235,025.00
Instructional-Related Technology	6500			289,302.00			1,954.00		291,256.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	21,807.00	8,368.00						30,175.00
Food Services	7600								0.00
Central Services	7700	50,787.00	5,419.00	103,501.00		1,490.00	269.00		161,466.00
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						4,977.00		4,977.00
Total Expenditures		146,371.00	17,730.00	557,912.00	0.00	6,156.00	25,599.00	0.00	753,768.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	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 Balance, June 30, 2013	2700								0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)
 For the Fiscal Year Ended June 30, 2013

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
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								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2012	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 Balance, June 30, 2013	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, 2013

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	59,820.00							
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433	3,622.00							
Gifts, Grants, and Bequests		3440	1,558,688.00							
Other Miscellaneous Local Sources		3495								
Total Local		3400	1,622,130.00							
Total Revenues		3000	1,622,130.00							
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	202,041.00	58,813.00	112,294.00		105,255.00	253,216.00	567.00	732,186.00
Student Personnel Services		6100	77,824.00	9,575.00	392.00		25,890.00			113,681.00
Instructional Media Services		6200	602.00	82.00						684.00
Instruction and Curriculum Development Services		6300	34,634.00	6,996.00	4,479.00		1,023.00		296.00	47,428.00
Instructional Staff Training Services		6400	124,420.00	9,915.00	141,293.00		80,019.00	57,513.00	790.00	413,950.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200					13,149.00			13,149.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500			11,947.00					11,947.00
Central Services		7700	20,816.00	3,581.00	9,278.00					33,675.00
Student Transportation Services		7800	551.00		450.00	2,462.00				3,463.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100	1,762.00	158.00	3,835.00		35,100.00		2,748.00	43,603.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300						144,922.00		144,922.00
Total Expenditures			462,650.00	89,120.00	283,968.00	2,462.00	260,436.00	455,651.00	4,401.00	1,558,688.00
Excess (Deficiency) of Revenues over Expenditures										63,442.00
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							
Total Other Financing Sources (Uses)			0.00							
Net Change in Fund Balance			63,442.00							
Fund Balance, July 1, 2012		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	63,442.00							
Unassigned Fund Balance		2750								
Total Fund Balance, June 30, 2013		2700	63,442.00							

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, 2013

	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
REVENUES									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							1,995,987.00	1,995,987.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	1,708,789.00							1,708,789.00
SBE/COBI Bond Interest	3326	7,466.00							7,466.00
Racing Commission Funds	3341		446,500.00						446,500.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,716,255.00	446,500.00	0.00	0.00	0.00	0.00	0.00	2,162,755.00
<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		1,750.00				35,465.00	151.00	37,366.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433		2,526.00					(357,967.00)	(355,441.00)
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	4,276.00	0.00	0.00	0.00	35,465.00	(357,816.00)	(318,075.00)
Total Revenues	3000	1,716,255.00	450,776.00	0.00	0.00	0.00	35,465.00	1,638,171.00	3,840,667.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,165,000.00	295,000.00				18,650,615.00		20,110,615.00
Interest	720	574,741.00	10,620.00				7,085,315.00	2,125,484.00	9,796,160.00
Dues and Fees	730	24,756.00					7,600.00	7,000.00	39,356.00
Miscellaneous	790								0.00
Total Expenditures		1,764,497.00	305,620.00	0.00	0.00	0.00	25,743,530.00	2,132,484.00	29,946,131.00
Excess (Deficiency) of Revenues Over Expenditures		(48,242.00)	145,156.00	0.00	0.00	0.00	(25,708,065.00)	(494,313.00)	(26,105,464.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
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								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (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						25,742,884.00	2,509,442.00	28,252,326.00
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	25,742,884.00	2,509,442.00	28,252,326.00
<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)		0.00	0.00	0.00	0.00	0.00	25,742,884.00	2,509,442.00	28,252,326.00
Net Change in Fund Balances		(48,242.00)	145,156.00	0.00	0.00	0.00	34,819.00	2,015,129.00	2,146,862.00
Fund Balances, July 1, 2012	2800	339,761.00	661,490.00				936,611.00	5,131,556.00	7,069,418.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	291,519.00	806,646.00				971,430.00	7,146,685.00	9,216,280.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	291,519.00	806,646.00	0.00	0.00	0.00	971,430.00	7,146,685.00	9,216,280.00

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, 2013

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 1011.71(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						180,965.00					180,965.00
Interest on Undistributed CO&DS	3325						18,097.00					18,097.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	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									1,704,643.00		1,704,643.00
Other Miscellaneous State Revenues	3399									153,487.00		153,487.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	199,062.00	0.00	0.00	1,858,130.00	0.00	2,057,192.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							60,632,620.00				60,632,620.00
County Local Sales Tax	3418									14,752,739.00		14,752,739.00
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							152,624.00		100,485.00		253,109.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							296,617.00		424,004.00	77,402.00	798,023.00
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							41.00		2,830,391.00		2,830,432.00
Impact Fees	3496									44,710.00		44,710.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	61,081,902.00	0.00	18,152,329.00	77,402.00	79,311,633.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	199,062.00	61,081,902.00	0.00	20,010,459.00	77,402.00	81,368,825.00
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630						198,035.00	3,368,907.00		34,663,016.00	8,502,096.00	46,732,054.00
Furniture, Fixtures, and Equipment	640							3,117,054.00		10,482,459.00		13,599,513.00
Motor Vehicles (Including Buses)	650							8,506.00		3,205,026.00		3,213,532.00
Land	660							171,127.00		46,905.00		218,032.00
Improvements Other Than Buildings	670							300,701.00		2,944,680.00	1,533,081.00	4,778,462.00
Remodeling and Renovations	680							18,355,348.00		4,510,980.00		22,866,328.00
Computer Software	690							174,326.00		29,460.00		203,786.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							1,027.00				1,027.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	199,062.00	25,495,969.00	0.00	55,882,526.00	10,035,177.00	91,612,734.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	35,585,933.00	0.00	(35,872,067.00)	(9,957,775.00)	(10,243,909.00)

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, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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 1011.71(2) F.S. 370	Voted Capital Improvement 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									8,006,208.00		8,006,208.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740									80,000.00		80,000.00
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							380,311.00				380,311.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650							2,490,500.00				2,490,500.00
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	2,870,811.00	0.00	0.00	0.00	2,870,811.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910							(18,073,555.00)		(2,235,643.00)		(20,309,198.00)
To Debt Service Funds	920							(28,252,326.00)				(28,252,326.00)
To Special Revenue Funds	940											0.00
Interfund	950									(2,490,500.00)		(2,490,500.00)
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	(46,325,881.00)	0.00	(4,726,143.00)	0.00	(51,052,024.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(43,455,070.00)	0.00	3,360,065.00	0.00	(40,095,005.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	(7,869,137.00)	0.00	(32,512,002.00)	(9,957,775.00)	(50,338,914.00)
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0.00	0.00	59,142,983.00	0.00	104,494,144.00	10,035,178.00	173,672,305.00
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720							51,273,846.00		65,208,290.00	77,403.00	116,559,539.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									6,773,852.00		6,773,852.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00	0.00	51,273,846.00	0.00	71,982,142.00	77,403.00	123,333,391.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2013

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 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
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										
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								
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, 2012		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 Balance, June 30, 2013		2700	0.00							

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2013

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
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, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

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	2,428,236.00		2,245,951.00	167,315.00				4,841,502.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489	34,291.00							34,291.00
Total Operating Revenues		2,462,527.00	0.00	2,245,951.00	167,315.00	0.00	0.00	0.00	4,875,793.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	124,567.00	36,342.00		58,273.00	36,342.00			255,524.00
Employee Benefits	200	27,001.00	9,063.00		18,223.00	9,063.00			63,350.00
Purchased Services	300	403,607.00	19,367.00	174,660.00	38,654.00	5,394.00			641,682.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	2,089,593.00	125,391.00	1,975,409.00		249,023.00			4,439,416.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		2,644,768.00	190,163.00	2,150,069.00	115,150.00	299,822.00	0.00	0.00	5,399,972.00
Operating Income (Loss)		(182,241.00)	(190,163.00)	95,882.00	52,165.00	(299,822.00)	0.00	0.00	(524,179.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	30,497.00	9,701.00	3,290.00	1,351.00	6,587.00			51,426.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	53,144.00	16,998.00	6,237.00	2,387.00	11,424.00			90,190.00
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)		83,641.00	26,699.00	9,527.00	3,738.00	18,011.00	0.00	0.00	141,616.00
Income (Loss) Before Operating Transfers		(98,600.00)	(163,464.00)	105,409.00	55,903.00	(281,811.00)	0.00	0.00	(382,563.00)
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		(98,600.00)	116,026.00	105,409.00	55,903.00	(11,022.00)	0.00	0.00	167,716.00
Net Position, July 1, 2012	2880	5,224,749.00	3,213,512.00	1,407,897.00	444,373.00	2,278,432.00			12,568,963.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780	5,126,149.00	3,329,538.00	1,513,306.00	500,276.00	2,267,410.00			12,736,679.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2013

Exhibit K-11
 DOE Page 21
Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
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
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290				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, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	19,034,624.00		19,034,624.00	5,330,615.00	6,243,237.00		
Bonds Payable								
SBE/COBI Bonds Payable	2321	13,018,267.00		13,018,267.00	1,165,000.00	1,215,000.00		
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00	295,000.00			
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	13,018,267.00	0.00	13,018,267.00	1,460,000.00	1,215,000.00	0.00	0.00
Liability for Compensated Absences	2330	35,024,829.00		35,024,829.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	178,701,765.00		178,701,765.00	13,320,000.00	13,850,000.00		
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	178,701,765.00	0.00	178,701,765.00	13,320,000.00	13,850,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	9,385,543.00		9,385,543.00				
Other Post-Employment Benefits Liability	2360	9,416,536.00		9,416,536.00				
Estimated PECO Advance Payable	2370	859,479.00		859,479.00				
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		265,441,043.00	0.00	265,441,043.00	20,110,615.00	21,308,237.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, 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, 2013

Exhibit K-13
DOE Page 23

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	2,458,723.00		46,009,116.00	46,236,005.00		2,231,834.00
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800			1,976,561.00	1,976,561.00		0.00
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580			492,699.00	490,472.00		2,227.00
Instructional Materials (FEFP Earmark) [1]	90880			3,230,947.00	3,230,947.00		0.00
Library Media (FEFP Earmark) [1]	90881			174,273.00	174,273.00		0.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			1,114,611.00	1,114,611.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040			3,103,125.00	3,029,851.00		73,274.00
Supplemental Academic Instruction (FEFP Earmark) [5]	91280			8,288,475.00	8,288,475.00		0.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830			6,172,023.00	6,172,023.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	133,204.00		11,188.00	18,718.00		125,674.00

- [1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
[2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
[3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
[5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2013

	Sub-Object	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	49,690.00	14,446.00			64,136.00
Bottled Gas	421	96,808.00	43,518.00			140,326.00
Electricity	430	7,899,486.00				7,899,486.00
Heating Oil	440					0.00
Total		8,045,984.00	57,964.00	0.00	0.00	8,103,948.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	307,225.00				307,225.00
Diesel Fuel	460	2,297,157.00		40,651.00		2,337,808.00
Oil and Grease	540	41,376.00				41,376.00
Total		2,645,758.00		40,651.00	0.00	2,686,409.00

	Sub-Object	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				3,051,546.00	3,051,546.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
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
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311			113,506.00		113,506.00
Subrecipient awards greater than \$25,000	312			782,743.00		782,743.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	671,047.00
Food	570	6,008,329.00
Commodities	580	600,033.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2013

Exhibit K-14
DOE Page 25

	Sub-Object	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	82,480,023.00	3,155,998.00	0.00	85,636,021.00
Basic Programs 101, 102, and 103 (Function 5100)	140	939,119.00	24,383.00	0.00	963,502.00
Basic Programs 101, 102, and 103 (Function 5100)	750	282,758.00	465,338.00	0.00	748,096.00
Total Basic Program Salaries		83,701,900.00	3,645,719.00	0.00	87,347,619.00
Other Programs 130 (ESOL) (Function 5100)	120	5,658,645.00	207,545.00	0.00	5,866,190.00
Other Programs 130 (ESOL) (Function 5100)	140	73,635.00	1,602.00	0.00	75,237.00
Other Programs 130 (ESOL) (Function 5100)	750	68,790.00	44,742.00	0.00	113,532.00
Total Other Program Salaries		5,801,070.00	253,889.00	0.00	6,054,959.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	33,516,155.00	1,227,659.00	0.00	34,743,814.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	375,492.00	141,283.00	0.00	516,775.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	132,545.00	0.00	0.00	132,545.00
Total ESE Program Salaries		34,024,192.00	1,368,942.00	0.00	35,393,134.00
Career Program 300 (Function 5300)	120	3,690,001.00	53,922.00	0.00	3,743,923.00
Career Program 300 (Function 5300)	140	32,210.00	416.00	0.00	32,626.00
Career Program 300 (Function 5300)	750	3,756.00	0.00	0.00	3,756.00
Total Career Program Salaries		3,725,967.00	54,338.00	0.00	3,780,305.00
TOTAL		127,253,129.00	5,322,888.00	0.00	132,576,017.00

	Sub-Object	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	2,737,987.00	15,205.00		2,753,192.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2013

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

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	39,656,874.00
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	604,507.00
Federal Economic Stimulus Special Revenue Funds	390	0.00
Total Charter School Distributions		40,261,381.00

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	196,266.00
Other Federal Programs Special Revenue Fund	5900	0.00
Federal Economic Stimulus Special Revenue Funds	5900	0.00
Total:	5900	196,266.00

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:		1,928,379.00	1,928,379.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,928,379.00	
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			1,928,379.00	

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**
For the Fiscal Year Ended June 30, 2013

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 Instruction	5500	14,331.00	798.00			143.00			15,272.00
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	210.00	5.00						215.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	1,529.00	587.00			772.00		24.00	2,912.00
School Administration	7300	278.00	40.00						318.00
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		16,348.00	1,430.00	0.00	0.00	915.00	0.00	24.00	18,717.00

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