

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

Exhibit K-1  
DOE Page 1

For the Fiscal Year Ended June 30, 2012

**Fund 100**

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	327,987.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	327,987.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,270,842.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,270,842.00
<i>State:</i>		
Florida Education Finance Program	3310	17,015,914.00
Workforce Development	3315	9,528,420.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	108,712.00
Adults with Disabilities	3318	515,161.00
CO&DS Withheld for Administrative Expense	3323	29,080.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	135,772.00
Class Size Reduction/Operating Funds	3355	46,023,875.00
School Recognition Funds	3361	1,764,702.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	13,229.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	233,495.00
Other Miscellaneous State Revenue	3399	100,585.00
Total State	3300	75,468,945.00
<i>Local:</i>		
District School Taxes	3411	249,145,074.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	302,764.00
Interest on Investments	3431	216,113.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	106,575.00
Gifts, Grants and Bequests	3440	143,592.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	845,786.00
Continuing Workforce Education Course Fees	3463	190,516.00
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	137,466.00
Lifelong Learning Fees	3466	334,706.00
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	115,686.00
Preschool Program Fees	3471	
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	1,303,302.00
Other Schools, Courses, and Classes Fees	3479	110,382.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	598,078.00
Sale of Junk	3493	196,582.00
Receipt of Federal Indirect Cost Rate	3494	403,264.00
Other Miscellaneous Local Sources	3495	3,227,333.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	11,271.00
Collections for Lost, Damaged and Sold Textbooks	3498	17,914.00
Receipt of Food Service Indirect Costs	3499	212,204.00
Total Local	3400	257,618,608.00
<b>Total Revenues</b>	<b>3000</b>	<b>335,686,382.00</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, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000	144,603,569.00	37,629,110.00	40,816,902.00	1,581.00	5,208,954.00	621,460.00	240,951.00	229,122,527.00
Pupil Personnel Services	6100	16,147,049.00	4,358,433.00	353,228.00		95,475.00	8,106.00	2,152.00	20,964,443.00
Instructional Media Services	6200	2,354,980.00	724,758.00	246,866.00		1,182,516.00	176,166.00	1,694.00	4,686,980.00
Instruction and Curriculum Development Services	6300	1,703,860.00	416,712.00	258,565.00		3,824.00	134.00	6,742.00	2,389,837.00
Instructional Staff Training Services	6400	1,008,378.00	189,374.00	146,593.00		31,744.00	0.00	4,519.00	1,380,608.00
Instructional-Related Technology	6500	1,629,537.00	518,926.00	144,714.00		5,038.00		3,046.00	2,301,261.00
Board	7100	226,409.00	233,791.00	368,986.00		1,881.00	1,099.00	173,144.00	1,005,310.00
General Administration	7200	1,178,734.00	249,638.00	51,327.00		11,176.00	1,738.00	19,113.00	1,511,726.00
School Administration	7300	12,529,088.00	3,201,288.00	169,177.00		105,694.00	28,025.00	32,963.00	16,066,235.00
Facilities Acquisition and Construction	7410			250.00		990.00	341.00		1,581.00
Fiscal Services	7500	1,655,354.00	342,665.00	15,463.00		6,864.00	2,636.00	17,317.00	2,040,299.00
Food Services	7600	38,828.00	181.00						39,009.00
Central Services	7700	3,631,952.00	1,018,302.00	264,110.00		463,920.00	6,372.00	5,986.00	5,390,642.00
Pupil Transportation Services	7800	8,770,882.00	3,617,811.00	934,113.00	2,494,897.00	514,662.00	2,986.00	6,389.00	16,341,740.00
Operation of Plant	7900	12,283,336.00	4,012,043.00	7,615,033.00	8,354,433.00	769,046.00	6,599.00	5,253.00	33,045,743.00
Maintenance of Plant	8100	6,192,918.00	1,748,001.00	5,313,266.00	81,354.00	2,050,621.00	93,977.00	30,259.00	15,510,396.00
Administrative Technology Services	8200	800,832.00	198,718.00	1,463,036.00		2,468.00	3,392.00	720.00	2,469,166.00
Community Services	9100	1,223,180.00	205,338.00	28,065.00		81,850.00	9,540.00	31,240.00	1,579,213.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						569,601.00		569,601.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		215,978,886.00	58,665,089.00	58,189,694.00	10,932,265.00	10,536,723.00	1,532,172.00	581,488.00	356,416,317.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(20,729,935.00)

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

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

	Account Number	
<b>OTHER FINANCING SOURCES (USES)</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	11,880.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	20,460,435.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	20,460,435.00
<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>		19,922,036.00
<b>Net Change In Fund Balance</b>		(807,899.00)
Fund Balance, July 1, 2011	2800	64,819,785.00
Adjustments to Fund Balance	2891	(12,568.00)
<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	63,999,318.00
<b>Total Fund Balance, June 30, 2012</b>	2700	63,999,318.00

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

For the Fiscal Year Ended June 30, 2012

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

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

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

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

	Account Number	
<b>EXPENDITURES (Function 7600/9300)</b>		
Salaries	100	4,729,514.00
Employee Benefits	200	2,870,924.00
Purchased Services	300	423,401.00
Energy Services	400	70,046.00
Materials and Supplies	500	6,839,596.00
Capital Outlay	600	11,720.00
Other Expenses	700	248,728.00
Other Capital Outlay (Function 9300)	600	
<b>Total Expenditures</b>		15,193,929.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		1,308,376.00
<b>OTHER FINANCING SOURCES (USES)</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>		1,308,376.00
Fund Balance, July 1, 2011	2800	1,744,810.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	395,822.00
Restricted Fund Balance	2720	2,657,364.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2012</b>	2700	3,053,186.00

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

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

For the Fiscal Year Ended June 30, 2012

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

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000	9,693,616.00	2,551,910.00	2,888,514.00		300,394.00	233,492.00	4,685.00	15,672,611.00
Pupil Personnel Services	6100	1,533,456.00	385,198.00	631,988.00		76,301.00	7,388.00		2,634,331.00
Instructional Media Services	6200						9,356.00		9,356.00
Instruction and Curriculum Development Services	6300	560,122.00	116,712.00	191,091.00		13,466.00	1,798.00		883,189.00
Instructional Staff Training Services	6400	1,789,766.00	320,295.00	657,983.00		141,407.00	12,882.00	59,561.00	2,981,894.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	186,444.00	41,192.00	66,754.00			6,794.00	402,229.00	703,413.00
School Administration	7300						1,686.00		1,686.00
Facilities Acquisition and Construction	7410			30,417.00			82,754.00		113,171.00
Fiscal Services	7500	9,688.00							9,688.00
Food Services	7600								0.00
Central Services	7700	53,208.00	13,496.00	820.00		18,488.00		657.00	86,669.00
Pupil Transportation Services	7800	13,141.00			178,327.00			118,735.00	310,203.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							675,178.00	675,178.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						84,563.00		84,563.00
Other Capital Outlay	9300						76,122.00		76,122.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		13,839,441.00	3,428,803.00	4,467,567.00	178,327.00	550,056.00	516,835.00	1,261,045.00	24,242,074.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
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, 2011	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, 2012	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, 2012

	Account Number	ARRA 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
<b>REVENUES</b>							
<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
<b>Total Federal Direct:</b>	<b>3100</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>
<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	3212						0.00
Race to the Top	3214				552,519.00		552,519.00
Education Jobs Act	3215					7,979,517.00	7,979,517.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240						0.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		68,933.00				68,933.00
<b>Total Federal Through State</b>	<b>3200</b>	<b>0.00</b>	<b>68,933.00</b>	<b>0.00</b>	<b>552,519.00</b>	<b>7,979,517.00</b>	<b>8,600,969.00</b>
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
<b>Total State</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>0.00</b>
<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
Refund of Prior Year's Expenditures	3497						0.00
<b>Total Local</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>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>68,933.00</b>	<b>0.00</b>	<b>552,519.00</b>	<b>7,979,517.00</b>	<b>8,600,969.00</b>

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

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<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
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
Loans	3720								



**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, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<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
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
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, 2011	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, 2012	2700								0.00

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
<b>EXPENDITURES</b>									
<i>Current:</i>									
Instruction	5000			6,255.00		123,872.00	29,695.00		159,822.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					26,423.00	7,838.00		34,261.00
Instructional Staff Training Services	6400	38,232.00	3,505.00	144,284.00		450.00			186,471.00
Instructional-Related Technology	6500						423.00		423.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	20,777.00	7,982.00						28,759.00
Food Services	7600								0.00
Central Services	7700	23,179.00	3,134.00	61,591.00					87,904.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						54,879.00		54,879.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		82,188.00	14,621.00	212,130.00	0.00	150,745.00	92,835.00	0.00	552,519.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES)</b>									
Totals									
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, 2011	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, 2012	2700							0.00	

	Account Number	100	200	300	400	500	600	700
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses
<b>EXPENDITURES</b>								
<i>Current:</i>								
Instruction	5000	6,467,766.00	1,495,337.00	16,414.00				
Pupil Personnel Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instructional-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700							
Pupil Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300							
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal	710							
Interest	720							
<b>Total Expenditures</b>		6,467,766.00	1,495,337.00	16,414.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>								
<b>OTHER FINANCING SOURCES (USES)</b>		Totals						
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, 2011	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, 2012	2700	0.00						

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

Exhibit K-5  
DOE Page 14  
**Fund 490**

	Account Number	
<b>REVENUES</b>		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	1,170,415.00
Other Miscellaneous Local Sources	3495	
<b>Total Revenues</b>	3000	1,170,415.00
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	306,355.00
Pupil Personnel Services	6100	95,563.00
Instructional Media Services	6200	536.00
Instruction and Curriculum Development Services	6300	69,281.00
Instructional Staff Training Services	6400	367,424.00
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	62,054.00
School Administration	7300	
Facilities Acquisition and Construction	7410	979.00
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	17,590.00
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	40,016.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	210,617.00
<b>Total Expenditures</b>		1,170,415.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00
<b>OTHER FINANCING SOURCES (USES)</b>		
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>		0.00
Fund Balance, July 1, 2011	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, 2012	2700	0.00

**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, 2012

	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							2,086,761.00	2,086,761.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Distributed	3321								0.00
CO & DS Withheld for SBE/COBI Bonds	3322	1,711,152.00							1,711,152.00
Cost of Issuing SBE/COBI Bonds	3324								0.00
Interest on Undistributed CO&DS	3325								0.00
SBE/COBI Bond Interest	3326	(194.00)							(194.00)
Racing Commission Funds	3341		446,500.00						446,500.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3300	1,710,958.00	446,500.00	0.00	0.00	0.00	0.00	0.00	2,157,458.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		1,923.00				34,151.00	340.00	36,414.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433		1,001.00					156,972.00	157,973.00
Gifts, Grants, and Bequests	3440								0.00
Miscellaneous Local Revenues	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497								0.00
Total Local Sources	3400	0.00	2,924.00	0.00	0.00	0.00	34,151.00	157,312.00	194,387.00
<b>Total Revenues</b>	<b>3000</b>	<b>1,710,958.00</b>	<b>449,424.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,151.00</b>	<b>2,244,073.00</b>	<b>4,438,606.00</b>
<b>EXPENDITURES (Function 9200)</b>									
Redemption of Principal	710	1,110,000.00	410,000.00				16,878,319.00		18,398,319.00
Interest	720	625,411.00	24,970.00				7,391,573.00	2,125,484.00	10,167,438.00
Dues and Fees	730	2,632.00					10,214.00	7,000.00	19,846.00
Miscellaneous Expense	790								0.00
<b>Total Expenditures</b>		<b>1,738,043.00</b>	<b>434,970.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,280,106.00</b>	<b>2,132,484.00</b>	<b>28,585,603.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(27,085.00)</b>	<b>14,454.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,245,955.00)</b>	<b>111,589.00</b>	<b>(24,146,997.00)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Face Value of Refunding Bonds	3715	550,000.00							550,000.00
Premium on Refunding Bonds	3792	84,160.00							84,160.00
Loans	3720								0.00
Proceeds of Certificates of Participation	3750								0.00
Premium on Certificates of Participation	3793								0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	740	(632,525.00)							(632,525.00)
Discount on Sale of Bonds (Function 9299)	891								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Discount on Certificates of Participation (Function 9299)	893								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						24,279,267.00	2,489,026.00	26,768,293.00
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	24,279,267.00	2,489,026.00	26,768,293.00
<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
<b>Total Other Financing Sources (Uses)</b>		<b>1,635.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,279,267.00</b>	<b>2,489,026.00</b>	<b>26,769,928.00</b>
<b>Net Change in Fund Balances</b>		<b>(25,450.00)</b>	<b>14,454.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,312.00</b>	<b>2,600,615.00</b>	<b>2,622,931.00</b>
Fund Balances, July 1, 2011	2800	365,211.00	647,036.00				903,299.00	2,530,941.00	4,446,487.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	339,761.00	661,490.00				936,611.00	5,131,556.00	7,069,418.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
<b>Total Fund Balances, June 30, 2012</b>	<b>2700</b>	<b>339,761.00</b>	<b>661,490.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>936,611.00</b>	<b>5,131,556.00</b>	<b>7,069,418.00</b>

**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, 2012

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Ravenna) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.21(2) F.S 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<b>REVENUES</b>												
<i>Federal:</i>												
	Miscellaneous Federal Direct	3199										0.00
	Miscellaneous Federal Through State	3299										0.00
<i>State:</i>												
	CO&DS Distributed	3321					198,459.00					198,459.00
	Interest on Undistributed CO&DS	3325					18,506.00					18,506.00
	SBE/COBI Bond Interest	3326										0.00
	Racing Commission Funds	3341										0.00
	Public Education Capital Outlay (PECO)	3391										0.00
	Classrooms First Program	3392										0.00
	School Infrastructure Thrift Program	3393										0.00
	Effort Index Grant	3394										0.00
	Smart Schools Small County Assistance Program	3395										0.00
	Class Size Reduction-Capital Outlay	3396										0.00
	Charter School Capital Outlay Funding	3397								1,858,522.00		1,858,522.00
	Other Miscellaneous State Revenue	3399								164,239.00		164,239.00
	Total State Sources	3300	0.00	0.00	0.00	0.00	216,965.00	0.00	0.00	2,022,761.00	0.00	2,239,726.00
<i>Local:</i>												
	District Local Capital Improvement Tax	3413						60,937,028.00				60,937,028.00
	Local Sales Tax	3418								13,860,532.00		13,860,532.00
	Tax Redemptions	3421										0.00
	Interest on Investments	3421						230,297.00		792,103.00	238,156.00	1,250,556.00
	Gain on Sale of Investments	3432										0.00
	Net Increase (Decrease) in Fair Value of Investments	3433						119,449.00		(322,568.00)	(134,857.00)	(337,776.00)
	Gifts, Grants, and Bequests	3440										0.00
	Miscellaneous Local Sources	3495								2,317,512.00		2,317,512.00
	Impact Fees	3496								146,198.00		146,198.00
	Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	61,276,774.00	0.00	16,793,977.00	103,299.00	78,174,050.00
	<b>Total Revenues</b>	3000	0.00	0.00	0.00	0.00	216,965.00	61,276,774.00	0.00	18,816,738.00	103,299.00	80,413,776.00
<b>EXPENDITURES (Function 7400)</b>												
	Library Books	610										0.00
	Audio-Visual Materials (Non-consumable)	620										0.00
	Buildings and Fixed Equipment	630					216,441.00	1,679,925.00		28,811,998.00	26,234,163.00	56,942,527.00
	Furniture, Fixtures and Equipment	640					0.00	1,819,563.00		7,872,265.00	0.00	9,691,827.00
	Motor Vehicles (Including Buses)	650					0.00	19,632.00		3,061,051.00	0.00	3,080,683.00
	Land	660					0.00	225,260.00		594,335.00	0.00	819,595.00
	Improvements Other than Buildings	670					0.00	395,099.00		1,082,481.00	632,599.00	2,110,179.00
	Remodeling and Renovations	680					0.00	18,730,915.00		635,197.00	0.00	19,366,112.00
	Computer Software	690					0.00	0.00		2,316,438.00	0.00	2,316,438.00
	Debt Service (Function 9200)											
	Redemption of Principal	710										0.00
	Interest	720										0.00
	Dees and Fees	730					524.00	2,456.00	0.00			2,980.00
	Miscellaneous Expense	790										0.00
	<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	216,965.00	22,872,849.00	0.00	44,373,765.00	26,866,762.00	94,330,341.00
	<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	0.00	0.00	38,403,925.00	0.00	(25,557,027.00)	(26,763,463.00)	(13,916,565.00)

**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, 2012

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Revenue) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.21(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<b>OTHER FINANCING SOURCES (USES)</b>												
Issuance of Bonds	3710	0.00										0.00
Premium on Sale of Bonds	3791	0.00										0.00
Face Value of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720									5,163,158.00		5,163,158.00
Sale of Capital Assets	3730									373,873.00		373,873.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facilities Construction Advance	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Discount on Refunding Bonds (Function 9299)	892											0.00
Discount on Certificates of Participation (Function 9299)	893											0.00
<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									130,858.00		130,858.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,858.00	0.00	130,858.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910							(18,601,913.00)		(1,858,521.00)		(20,460,434.00)
To Debt Service Funds	920							(26,768,294.00)				(26,768,294.00)
To Special Revenue Funds	940											0.00
Interfund	950									(130,858.00)		(130,858.00)
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	(45,370,207.00)	0.00	(1,989,379.00)	0.00	(47,359,586.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	(45,370,207.00)	0.00	3,678,510.00	0.00	(41,691,697.00)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	0.00	(6,966,282.00)	0.00	(21,878,517.00)	(26,763,463.00)	(55,608,262.00)
Fund Balances, July 1, 2011	2800	0.00						66,199,265.00		126,372,661.00	36,798,641.00	229,280,567.00
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balances:</i>												
Nonspendable Fund Balance	2710										10,035,178.00	10,035,178.00
Restricted Fund Balance	2720							59,142,983.00		98,482,216.00		157,625,199.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									6,011,928.00		6,011,928.00
Unassigned Fund Balance	2750											0.00
<b>Total Fund Balances, June 30, 2012</b>	2700	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

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

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

	Account Number	
<b>REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>Total Revenues</b>		0.00
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
<b>Total Expenditures</b>		0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00
<b>OTHER FINANCING SOURCES (USES)</b>		
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
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2011	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>Total Fund Balance, June 30, 2012</b>	2700	0.00

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Totals
<b>OPERATING REVENUES</b>									
o	Charges for Services	3481							0.00
o	Charges for Sales	3482							0.00
o	Premium Revenue	3484							0.00
o	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
<b>OPERATING EXPENSES (Function 9900)</b>									
o	Salaries	100							0.00
o	Employee Benefits	200							0.00
o	Purchased Services	300							0.00
o	Energy Services	400							0.00
o	Materials and Supplies	500							0.00
o	Capital Outlay	600							0.00
o	Other Expenses	700							0.00
o	Depreciation Expense	780							0.00
<b>Total Operating Expenses</b>			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
<b>NONOPERATING REVENUES (EXPENSES)</b>									
n	Interest on Investments	3431							0.00
n	Gain on Sale of Investments	3432							0.00
n	Net Increase (Decrease) in Fair Value of Investments	3433							0.00
n	Gifts, Grants and Requests	3440							0.00
n	Miscellaneous Local Sources	3495							0.00
n	Loss Recoveries	3740							0.00
n	Gain on Disposition of Assets	3780							0.00
n	Interest Expense (Function 9900)	720							0.00
n	Miscellaneous Expense (Function 9900)	790							0.00
n	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
<b>Income (Loss) Before Operating Transfers</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers In:</b>									
z	From General Fund	3610							0.00
z	From Debt Service Funds	3620							0.00
z	From Capital Projects Funds	3630							0.00
z	From Special Revenue Funds	3640							0.00
z	Interfund	3650							0.00
z	From Permanent Funds	3660							0.00
z	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
<b>Transfers Out: (Function 9700)</b>									
z	To General Fund	910							0.00
z	To Debt Service Funds	920							0.00
z	To Capital Projects Funds	930							0.00
z	To Special Revenue Funds	940							0.00
z	Interfund	950							0.00
z	To Permanent Funds	960							0.00
z	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
<b>Change in Net Assets</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	Net Assets, July 1, 2011	2880							0.00
z	Adjustments to Net Assets	2896							0.00
z	Net Assets, June 30, 2012	2780							0.00



**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHOOL INTERNAL FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
June 30, 2012

Exhibit K-11  
DOE Page 21  
**Fund 891**

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

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF LONG-TERM LIABILITIES**  
 June 30, 2012

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

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

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF CATEGORICAL PROGRAMS**  
**REPORT OF EXPENDITURES AND AVAILABLE FUNDS**  
 For the Fiscal Year Ended June 30, 2012

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

[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 4th Calculation allocation.  
 [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF SELECTED SUBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2012

	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	47,000.00	8,852.00			55,852.00
Bottled Gas	421	93,027.00	61,194.00			154,221.00
Electricity	430	8,214,405.00				8,214,405.00
Heating Oil	440					0.00
<b>Total</b>		8,354,432.00	70,046.00	0.00	0.00	8,424,478.00
<b>ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	429,758.00				429,758.00
Diesel Fuel	460	2,274,454.00		186,673.00		2,461,127.00
Oil & Grease	540	51,743.00				51,743.00
<b>Total</b>		2,755,955.00		186,673.00	0.00	2,942,628.00

	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	3,079,802.00				3,079,802.00
<b>EXPENDITURES FOR CAPITALIZED AUDIO-VISUAL MATERIALS:</b>						
Audio-Visual Materials	621	3,750.00				3,750.00

	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>						
Subrecipient awards up to \$25,000	311			53,350.00	15,029.00	68,379.00
Subrecipient awards greater than \$25,000	312			795,124.00		795,124.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

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

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
 For the Fiscal Year Ended June 30, 2012

	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	116,448,784.00	4,575,017.00	5,917,016.00	126,940,817.00
Basic Programs 101, 102, and 103 (Function 5100)	140	27,723.00	1,913.00	2,529.00	32,165.00
Basic Programs 101, 102, and 103 (Function 5100)	750	120,588.00	564,212.00		684,800.00
<b>Total Basic Program Salaries</b>		116,597,095.00	5,141,142.00	5,919,545.00	127,657,782.00
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140	3,477.00			3,477.00
Other Programs 130 (ESOL) (Function 5100)	750	81,034.00	19,970.00		101,004.00
<b>Total Other Program Salaries</b>		84,511.00	19,970.00	0.00	104,481.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	44,450.00			44,450.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	177.00			177.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	69,331.00	2,518.00		71,849.00
<b>Total ESE Program Salaries</b>		113,958.00	2,518.00	0.00	116,476.00
Career Program 300 (Function 5300)	120	2,401,497.00			2,401,497.00
Career Program 300 (Function 5300)	140	11,218.00	363.00		11,581.00
Career Program 300 (Function 5300)	750	3,923.00			3,923.00
<b>Total Career Program Salaries</b>		2,416,638.00	363.00	0.00	2,417,001.00
<b>TOTAL</b>		119,212,202.00	5,163,993.00	5,919,545.00	130,295,740.00

	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	2,028,309.00	11,186.00		2,039,495.00

ESE 348

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

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

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

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

ESE 348

end