

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GENERAL FUND**  
For the Fiscal Year Ended June 30, 2011

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

	Account Number	
<b>REVENUES</b>		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	344,110.00
Miscellaneous Federal Direct	3199	0.00
<b>Total Federal Direct</b>	<b>3100</b>	<b>344,110.00</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,705,139.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>1,705,139.00</b>
<i>State:</i>		
Florida Education Finance Program	3310	3,093,335.00
Workforce Development	3315	9,125,314.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	121,229.00
Adults with Disabilities	3318	613,848.00
CO & DS Withheld for Administrative Expense	3323	29,080.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	157,686.00
Class Size Reduction/Operating Funds	3355	45,649,077.00
School Recognition Funds	3361	2,417,230.00
Excellent Teaching Program	3363	324,502.00
Voluntary Prekindergarten Program	3371	19,314.00
Preschool Projects	3372	0.00
Reading Programs	3373	0.00
Full Service Schools	3378	0.00
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	0.00
Racing Commission Funds	3341	0.00
State Forest Funds	3342	0.00
State License Tax	3343	246,432.00
Other Miscellaneous State Revenue	3399	122,444.00
<b>Total State</b>	<b>3300</b>	<b>61,919,491.00</b>
<i>Local:</i>		
District School Taxes	3411	276,860,927.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Rent	3425	291,314.00
Interest on Investments	3431	183,344.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	288,277.00
Gifts, Grants and Bequests	3440	105,377.00
Adult General Education Course Fees	3461	0.00
Postsecondary Vocational Course Fees	3462	850,121.00
Continuing Workforce Education Course Fees	3463	198,470.00
Capital Improvement Fees	3464	65,000.00
Postsecondary Lab Fees	3465	48,978.00
Lifelong Learning Fees	3466	482,957.00
General Education Development (GED) Testing Fees	3467	5,444.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	98,541.00
Preschool Program Fees	3471	0.00
Pre-K Early Intervention Fees	3472	0.00
School Age Child Care Fees	3473	1,245,135.00
Other School, Course and Class Fees	3479	0.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	0.00
Transportation Services-School Activities	3492	489,684.00
Sale of Junk	3493	144,127.00
Receipt of Federal Indirect Cost Rate	3494	591,150.00
Other Miscellaneous Local Sources	3495	1,257,854.00
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditures	3497	12,068.00
Collections for Lost, Damaged and Sold Textbooks	3498	9,836.00
Receipt of Food Service Indirect Costs	3499	356,238.00
<b>Total Local</b>	<b>3400</b>	<b>283,584,842.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>347,553,582.00</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, 2011

	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	150,382,262.00	45,515,581.00	35,642,050.00	2,596.00	4,510,422.00	614,896.00	141,398.00	236,809,205.00
Pupil Personnel Services	6100	15,936,343.00	5,156,606.00	362,806.00	0.00	110,625.00	6,562.00	1,347.00	21,574,289.00
Instructional Media Services	6200	2,575,591.00	973,182.00	342,947.00	0.00	867,288.00	406,471.00	1,134.00	5,166,613.00
Instruction and Curriculum Development Services	6300	1,905,984.00	533,700.00	235,014.00	0.00	4,581.00	3,091.00	9,099.00	2,691,469.00
Instructional Staff Training Services	6400	1,099,592.00	265,188.00	104,779.00	0.00	20,781.00	2,323.00	7,113.00	1,499,776.00
Instruction Related Technology	6500	858,365.00	284,194.00	216,595.00	0.00	79.00	0.00	0.00	1,359,233.00
School Board	7100	252,945.00	313,432.00	513,583.00	0.00	2,738.00	3,645.00	25,411.00	1,111,754.00
General Administration	7200	1,230,859.00	366,418.00	52,468.00	0.00	6,281.00	7,281.00	20,456.00	1,683,763.00
School Administration	7300	12,930,513.00	3,955,171.00	106,733.00	0.00	158,285.00	167,983.00	44,200.00	17,362,885.00
Facilities Acquisition and Construction	7410	0.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
Fiscal Services	7500	1,527,785.00	448,190.00	13,558.00	0.00	9,943.00	1,012.00	6,631.00	2,007,119.00
Food Services	7600	39,647.00	203.00	0.00	0.00	0.00	0.00	0.00	39,850.00
Central Services	7700	3,811,950.00	1,244,435.00	396,144.00	0.00	392,831.00	6,272.00	9,598.00	5,861,230.00
Pupil Transportation Services	7800	9,186,811.00	4,319,329.00	658,299.00	2,232,205.00	549,228.00	1,363.00	6,729.00	16,953,964.00
Operation of Plant	7900	13,177,435.00	5,121,347.00	6,433,139.00	8,866,276.00	771,381.00	18,073.00	3,043.00	34,390,694.00
Maintenance of Plant	8100	7,084,535.00	2,438,075.00	5,602,838.00	89,860.00	2,070,605.00	122,066.00	36,393.00	17,444,372.00
Administrative Technology Services	8200	836,774.00	257,617.00	965,153.00	0.00	3,580.00	5,034.00	1,745.00	2,069,903.00
Community Services	9100	1,289,538.00	285,412.00	24,794.00	678.00	62,234.00	6,566.00	30,538.00	1,699,760.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	668,833.00	0.00	668,833.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>224,126,929.00</b>	<b>71,478,080.00</b>	<b>51,671,150.00</b>	<b>11,191,615.00</b>	<b>9,540,882.00</b>	<b>2,041,471.00</b>	<b>344,835.00</b>	<b>370,394,962.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									<b>(22,841,380.00)</b>

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

Exhibit K-1  
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For the Fiscal Year Ended June 30, 2011

**Fund 100**

	Account Number	
<b>OTHER FINANCING SOURCES (USES)</b>		
Loans	3720	0.00
Sales of Capital Assets	3730	0.00
Loss Recoveries	3740	12,861.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	21,530,862.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	21,530,862.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
To Special Revenue Funds	940	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	(698,812.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(698,812.00)
<b>Total Other Financing Sources (Uses)</b>		20,844,911.00
<b>Net Change In Fund Balance</b>		(1,996,469.00)
Fund Balance, July 1, 2010	2800	66,843,311.00
Adjustments to Fund Balance	2891	(5,161.00)
<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	64,846,842.00
<b>Total Fund Balance, June 30, 2011</b>	2700	64,841,681.00

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

For the Fiscal Year Ended June 30, 2011

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

	Account Number	
<b>REVENUES</b>		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	7,340,822.00
School Breakfast Reimbursement	3262	1,351,009.00
After School Snack Reimbursement	3263	0.00
Child Care Food Program	3264	174,205.00
USDA Donated Foods	3265	952,986.00
Cash in Lieu of Donated Foods	3266	0.00
Summer Food Service Program	3267	298,953.00
Fresh Fruit and Vegetable Program	3268	125,460.00
Other Food Service Revenues	3269	2,059.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	10,245,494.00
<i>State:</i>		
School Breakfast Supplement	3337	61,525.00
School Lunch Supplement	3338	105,234.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	166,759.00
<i>Local:</i>		
Interest on Investments	3431	2,966.00
Gain on Sale Of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	1,347.00
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	2,788,558.00
Student Breakfasts	3452	142,505.00
Adult Breakfasts/Lunches	3453	231,140.00
Student and Adult a la Carte	3454	2,825,357.00
Student Snacks	3455	29,376.00
Other Food Sales	3456	131,270.00
Other Miscellaneous Local Sources	3495	62,056.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	6,214,575.00
<b>Total Revenues</b>	3000	16,626,828.00

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

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

For the Fiscal Year Ended June 30, 2011

	Account Number	
<b>EXPENDITURES (Function 7600/9300)</b>		
Salaries	100	4,976,853.00
Employee Benefits	200	3,343,053.00
Purchased Services	300	379,404.00
Energy Services	400	95,823.00
Materials and Supplies	500	6,952,060.00
Capital Outlay	600	8,089.00
Other Expenses	700	410,653.00
Other Capital Outlay (Function 9300)	600	12,778.00
<b>Total Expenditures</b>		16,178,713.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		448,115.00
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds of Loans	3720	0.00
Proceeds from Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
<i>Transfers In:</i>		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	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
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		448,115.00
Fund Balance, July 1, 2010	2800	1,296,695.00
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	1,744,810.00
<b>Total Fund Balance, June 30, 2011</b>	2700	1,744,810.00

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

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

For the Fiscal Year Ended June 30, 2011

	Account Number	
<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	1,542,216.00
<b>Total Federal Direct</b>	<b>3100</b>	<b>1,542,216.00</b>
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	534,799.00
Medicaid	3202	0.00
Workforce Investment Act	3220	0.00
Eisenhower Math and Science	3226	1,590,070.00
Drug Free Schools	3227	0.00
Individuals with Disabilities Education Act	3230	9,005,852.00
Elementary and Secondary Education Act, Title I	3240	6,382,069.00
Adult General Education	3251	135,484.00
Vocational Rehabilitation	3253	0.00
Elementary and Secondary Education Act, Title V	3270	0.00
Federal Through Local	3280	0.00
Cuban and Haitian Refugee Program	3291	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,335,542.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>19,983,816.00</b>
<i>State:</i>		
Other Miscellaneous State Revenue	3399	0.00
<b>Total State</b>	<b>3300</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
Sale of Junk	3493	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>Total Revenues</b>	<b>3000</b>	<b>21,526,032.00</b>

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)**  
 For the Fiscal Year Ended June 30, 2011

EXPENDITURES	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	7,227,891.00	2,337,870.00	2,609,530.00	0.00	406,295.00	158,010.00	62,831.00	12,802,427.00
Pupil Personnel Services	6100	1,451,804.00	441,560.00	570,579.00	0.00	66,411.00	13,797.00	275.00	2,544,426.00
Instructional Media Services	6200	0.00	0.00	857.00	0.00	34,507.00	0.00	0.00	35,364.00
Instruction and Curriculum Development Services	6300	536,794.00	150,381.00	150,437.00	0.00	9,563.00	0.00	0.00	847,175.00
Instructional Staff Training Services	6400	1,843,244.00	384,268.00	631,083.00	0.00	179,581.00	37,849.00	52,303.00	3,128,328.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	188,011.00	52,920.00	0.00	0.00	0.00	0.00	525,156.00	766,087.00
School Administration	7300	18,463.00	0.00	0.00	0.00	0.00	0.00	0.00	18,463.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	52,820.00	0.00	52,820.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	48,568.00	16,205.00	926.00	0.00	10,291.00	0.00	0.00	75,990.00
Pupil Transportation Services	7800	6,045.00	0.00	0.00	190,274.00	0.00	0.00	103,721.00	300,040.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	723,090.00	723,090.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00	0.00	0.00
Other Capital Outlay	9300						231,822.00	0.00	231,822.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
<b>Total Expenditures</b>		11,320,820.00	3,383,204.00	3,963,412.00	190,274.00	706,648.00	494,298.00	1,467,376.00	21,526,032.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
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								
<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								
<b>Total Other Financing Sources (Uses)</b>									
<b>Net Change in Fund Balance</b>									
Fund Balance, July 1, 2010	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, 2011	2700	0.00							

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE  
 FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS**  
 For the Fiscal Year Ended June 30, 2011

	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
<b>REVENUES</b>							
<i>Federal Direct:</i>							
Workforce Investment Act	3170	0.00	0.00	0.00	0.00	0.00	0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	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	13,689,576.00					13,689,576.00
State Fiscal Stabilization Funds – Workforce	3211	635,711.00					635,711.00
State Fiscal Stabilization Funds – VPK	3212	0.00					0.00
Excellent Teaching	3213	0.00					0.00
Race to the Top	3214				185,588.00		185,588.00
Education Jobs Act	3215					840,927.00	840,927.00
Individuals with Disabilities Education Act (IDEA)	3230	0.00	0.00	0.00	0.00	0.00	0.00
Elementary and Secondary Education Act, Title I	3240	0.00	0.00	0.00	0.00	0.00	0.00
Adult General Education	3251	0.00	0.00	0.00	0.00	0.00	0.00
Other Food Services	3269	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	29,624.00	7,351,517.00	0.00	0.00	0.00	7,381,141.00
Total Federal Through State	3200	14,354,911.00	7,351,517.00	0.00	185,588.00	840,927.00	22,732,943.00
<i>State:</i>							
Other Miscellaneous State Revenue	3399						
Total State	3300						
<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						
Other Miscellaneous Local Sources	3495						
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>14,354,911.00</b>	<b>7,351,517.00</b>	<b>0.00</b>	<b>185,588.00</b>	<b>840,927.00</b>	<b>22,732,943.00</b>

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - STATE FISCAL STABILIZATION FUNDS (Continued)**  
 For the Fiscal Year Ended June 30, 2011

	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	8,249,930.00	3,050,179.00	1,130,650.00	0.00	0.00	0.00	0.00	12,430,759.00
Pupil Personnel Services	6100	344,104.00	108,001.00	0.00	0.00	0.00	0.00	0.00	452,105.00
Instructional Media Services	6200	0.00	0.00	157,373.00	0.00	0.00	0.00	0.00	157,373.00
Instruction and Curriculum Development Services	6300	164,760.00	48,444.00	0.00	0.00	0.00	0.00	0.00	213,204.00
Instructional Staff Training Services	6400	213,837.00	59,006.00	0.00	0.00	0.00	0.00	0.00	272,843.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	799,003.00	0.00	0.00	0.00	0.00	799,003.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						29,624.00		29,624.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		8,972,631.00	3,265,630.00	2,087,026.00	0.00	0.00	29,624.00	0.00	14,354,911.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2010	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, 2011</b>	2700								0.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA STIMULUS FUNDS (Continued)**  
 For the Fiscal Year Ended June 30, 2011

	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	2,266,684.00	749,540.00	313,905.00	0.00	45,127.00	0.00	0.00	3,375,256.00
Pupil Personnel Services	6100	2,637,839.00	816,355.00	372,165.00	0.00	5,292.00	0.00	0.00	3,831,651.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	34,997.00	4,479.00	4,366.00	0.00	6,318.00	0.00	24,660.00	74,820.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	65,033.00	65,033.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	1,256.00	0.00	0.00	3,469.00	0.00	0.00	0.00	4,725.00
Operation of Plant	7900	27.00	5.00	0.00	0.00	0.00	0.00	0.00	32.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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>		4,940,803.00	1,570,379.00	690,436.00	3,469.00	56,737.00	0.00	89,693.00	7,351,517.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2010	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, 2011</b>	2700								0.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER ARRA STIMULUS GRANTS (Continued)**  
 For the Fiscal Year Ended June 30, 2011

	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						0.00		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								
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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2010	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, 2011</b>	2700								0.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)**  
 For the Fiscal Year Ended June 30, 2011

	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	0.00	0.00	60,610.00	0.00	0.00	29,700.00	0.00	90,310.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	124.00	2.00	6,090.00	0.00	0.00	0.00	0.00	6,216.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	1,200.00	800.00	0.00	2,000.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	13,048.00	5,504.00	0.00	0.00	0.00	0.00	0.00	18,552.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	30,687.00	5,516.00	13,158.00	0.00	1,949.00	0.00	0.00	51,310.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						17,200.00		17,200.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		43,859.00	11,022.00	79,858.00	0.00	3,149.00	47,700.00	0.00	185,588.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2010	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, 2011</b>	2700	0.00							

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)**  
 For the Fiscal Year Ended June 30, 2011

	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	0.00	0.00	840,927.00	0.00	0.00	0.00	0.00	840,927.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						0.00		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	840,927.00	0.00	0.00	0.00	0.00	840,927.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES)</b>									
		Totals							
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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2010	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, 2011</b>	2700	0.00							

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

Exhibit K-5  
DOE Page 14

For the Fiscal Year Ended June 30, 2011

**Fund 490**

	Account Number	
<b>REVENUES</b>		
Federal Through Local	3280	0.00
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	1,044,671.00
Other Miscellaneous Local Sources	3495	0.00
<b>Total Revenues</b>	3000	1,044,671.00
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	213,211.00
Pupil Personnel Services	6100	90,738.00
Instructional Media Services	6200	403.00
Instruction and Curriculum Development Services	6300	37,075.00
Instructional Staff Training Services	6400	358,349.00
Instruction Related Technology	6500	2,014.00
Board	7100	0.00
General Administration	7200	141,608.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	139,560.00
Fiscal Services	7500	0.00
Central Services	7700	0.00
Pupil Transportation Services	7800	6,704.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	20,059.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	0.00
Other Capital Outlay	9300	34,950.00
<b>Total Expenditures</b>		1,044,671.00
<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	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
<b>Total Transfers In</b>	3600	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
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
<b>Total Transfers Out</b>	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, 2010	2800	0
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, 2011</b>	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, 2011

	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								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Distributed	3321	0.00	0.00			0.00	0.00	0.00	0.00
CO & DS Withheld for SBE/COBI Bonds	3322	1,682,213.00	0.00			0.00	0.00	0.00	1,682,213.00
Cost of Issuing SBE/COBI Bonds	3324	0.00	0.00			0.00	0.00	0.00	0.00
Interest on Undistributed CO&DS	3325	0.00	0.00			0.00	0.00	0.00	0.00
SBE/COBI Bond Interest	3326	243.00	0.00			0.00	0.00	0.00	243.00
Racing Commission Funds	3341	0.00	446,500.00			0.00	0.00	0.00	446,500.00
Other Miscellaneous State Revenue	3399	0.00	0.00			0.00	0.00	0.00	0.00
Total State Sources	3300	1,682,456.00	446,500.00	0.00	0.00	0.00	0.00	0.00	2,128,956.00
<i>Local:</i>									
District Interest and Sinking Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payments in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431	0.00	1,228.00			0.00	42,155.00	62.00	43,445.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433		2,778.00			0.00			2,778.00
Gifts, Grants, and Bequests	3440								0.00
Miscellaneous Local Revenues	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497						0.00	0.00	0.00
Total Local Sources	3400	0.00	4,006.00	0.00	0.00	0.00	42,155.00	62.00	46,223.00
<b>Total Revenues</b>	<b>3000</b>	<b>1,682,456.00</b>	<b>450,506.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,155.00</b>	<b>62.00</b>	<b>2,175,179.00</b>
<b>EXPENDITURES (Function 9200)</b>									
Redemption of Principal	710	1,055,000.00	400,000.00			0.00	14,754,613.00	0.00	16,209,613.00
Interest	720	612,530.00	38,170.00			0.00	7,105,264.00	32,228.00	7,788,192.00
Dues and Fees	730	1,101.00	0.00			0.00	5,100.00	0.00	6,201.00
Miscellaneous Expenses	790	0.00	0.00			0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>1,668,631.00</b>	<b>438,170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,864,977.00</b>	<b>32,228.00</b>	<b>24,004,006.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>13,825.00</b>	<b>12,336.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(21,822,822.00)</b>	<b>(32,166.00)</b>	<b>(21,828,827.00)</b>
<b>(OTHER FINANCING SOURCES (USES))</b>									
Sale of Bonds	3710	0.00					0.00	0.00	0.00
Premium on Sale of Bonds	3791								0.00
Proceeds of Refunding Bonds	3715	0.00	0.00						0.00
Premium on Refunding Bonds	3792	0.00	0.00						0.00
Proceeds of Loans	3720								0.00
Proceeds of Certificates of Participation	3750						0.00	0.00	0.00
Premium on Certificates of Participation	3793						0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00				0.00	0.00	0.00
Discounts on Sale of Bonds (Function 9299)	891								0.00
Discounts on Refunding Bonds (Function 9299)	892								0.00
Discounts on Certificates of Participation (Function 9299)	893								0.00
<i>Transfers In:</i>									
From General Fund	3610						0.00	0.00	0.00
From Capital Projects Funds	3630						21,864,022.00	32,166.00	21,896,188.00
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	21,864,022.00	32,166.00	21,896,188.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930						0.00	0.00	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,864,022.00</b>	<b>32,166.00</b>	<b>21,896,188.00</b>
<b>Net Change in Fund Balances</b>		<b>13,825.00</b>	<b>12,336.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,200.00</b>	<b>0.00</b>	<b>67,361.00</b>
Fund Balances, July 1, 2010	2800	351,386.00	634,700.00				862,099.00	0.00	1,848,185.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730	365,211.00	647,036.00				903,299.00	0.00	1,915,546.00
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2011	2700	365,211.00	647,036.00				903,299.00	0.00	1,915,546.00

**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, 2011

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.7(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	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
<i>State:</i>												
CO & DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	227,399.00	0.00		0.00	0.00	227,399.00
Interest on Undistributed CO & DS	3325	0.00	0.00	0.00	0.00	0.00	19,703.00	0.00		0.00	0.00	19,703.00
SBE/COBI Bond Interest	3326	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Racing Commission Funds	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	2,149,547.00	0.00	0.00	0.00		0.00	0.00	2,149,547.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
School Infrastructure Thrift Program	3393	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Effort Index Grant	3394	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Smart Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Class Size Reduction Capital Funds	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,742,379.00	0.00	1,742,379.00
Other Miscellaneous State Revenue	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00		154,193.00	0.00	154,193.00
Total State Sources	3300	0.00	0.00	0.00	2,149,547.00	0.00	247,102.00	0.00	0.00	1,896,572.00	0.00	4,293,221.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00	0.00	0.00	64,915,896.00		0.00	0.00	64,915,896.00
Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00		13,295,558.00	0.00	13,295,558.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00	199,078.00		282,347.00	34,409.00	515,834.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	298,538.00		263,176.00	0.00	561,714.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,066,000.00	0.00	1,066,000.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	7,622.00		2,850,607.00	0.00	2,858,229.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00		698,860.00	0.00	698,860.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	65,421,134.00	0.00	18,456,548.00	34,409.00	83,912,091.00
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,149,547.00</b>	<b>0.00</b>	<b>247,102.00</b>	<b>65,421,134.00</b>	<b>0.00</b>	<b>20,353,120.00</b>	<b>34,409.00</b>	<b>88,205,312.00</b>
<b>EXPENDITURES (Function 7400)</b>												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00		77,945.00	0.00	77,945.00
Audio-Visual Materials (Non-consumable)	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Buildings and Fixed Equipment	630	1,874,819.00	0.00	0.00	0.00	0.00	307,240.00	3,434,087.00		26,870,173.00	4,570,634.00	37,056,953.00
Furniture, Fixtures and Equipment	640	0.00	0.00	0.00	0.00	0.00	0.00	13,427,062.00		1,300,873.00	0.00	14,727,935.00
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	147,375.00		3,036,651.00	0.00	3,184,026.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,143,181.00	0.00	1,143,181.00
Improvements Other than Buildings	670	0.00	0.00	0.00	0.00	0.00	0.00	264,793.00		5,685,090.00	1,421,459.00	7,371,342.00
Remodeling and Renovations	680	0.00	0.00	0.00	0.00	0.00	0.00	9,396,913.00		5,161,857.00	0.00	14,558,770.00
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,602,849.00	0.00	1,602,849.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00						0.00
Interest	720	0.00	0.00	0.00	0.00	0.00						0.00
Dues and Fees	730	15,379.00	0.00	0.00	0.00	0.00	895.00	2,656.00		643,163.00	161,508.00	823,601.00
Miscellaneous Expenses	790	0.00	0.00	0.00	0.00	0.00						0.00
<b>Total Expenditures</b>		<b>1,890,198.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>308,135.00</b>	<b>26,672,886.00</b>	<b>0.00</b>	<b>45,521,782.00</b>	<b>6,153,601.00</b>	<b>80,546,602.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(1,890,198.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>2,149,547.00</b>	<b>0.00</b>	<b>(61,033.00)</b>	<b>38,748,248.00</b>	<b>0.00</b>	<b>(25,168,662.00)</b>	<b>(6,119,192.00)</b>	<b>7,658,710.00</b>

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)**  
 For the Fiscal Year Ended June 30, 2011

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.71(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>												
Sale of Bonds	3710	1,745,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,745,000.00
Premium on Sale of Bonds	3791	145,198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,198.00
Proceeds of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	10,259,593.00	0.00	0.00	0.00	10,259,593.00
Sales of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,070,000.00	43,026,000.00	113,096,000.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,528,547.00	0.00	5,528,547.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facilities Construction Advance	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discounts on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discounts on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discounts on Certificates of Participation (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>												
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	2,781,361.00	0.00	839,097.00	0.00	3,620,458.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	2,781,361.00	0.00	839,097.00	0.00	3,620,458.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	0.00	0.00	0.00	(2,149,547.00)	0.00	0.00	(17,638,936.00)	0.00	(1,742,379.00)	0.00	(21,530,862.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(21,896,188.00)	0.00	0.00	0.00	(21,896,188.00)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,512,291.00)	(108,167.00)	(3,620,458.00)
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	(2,149,547.00)	0.00	0.00	(39,535,124.00)	0.00	(5,254,670.00)	(108,167.00)	(47,047,508.00)
<b>Total Other Financing Sources (Uses)</b>		1,890,198.00	0.00	0.00	(2,149,547.00)	0.00	0.00	0.00	0.00	(5,254,670.00)	(108,167.00)	(47,047,508.00)
<b>Net Change in Fund Balances</b>												
Fund Balances, July 1, 2010	2800						(61,033.00)	12,254,078.00		46,024,312.00	36,798,641.00	95,015,998.00
Adjustments to Fund Balances	2891						61,033.00	56,386,128.00		80,348,349.00		136,795,510.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720											0.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	0.00	0.00	0.00	68,640,206.00	0.00	126,372,661.00	36,798,641.00	231,811,508.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - PERMANENT FUND**  
For the Fiscal Year Ended June 30, 2011

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	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
<b>Total Expenditures</b>		0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00
<b>OTHER FINANCING SOURCES (USES)</b>		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		0.00
Fund Balance, July 1, 2010	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, 2011</b>	<b>2700</b>	<b>0.00</b>

p19 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY  
 z COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS  
 z For the Fiscal Year Ended June 30, 2011  
 z

	Account Number	Self-Insurance Consortium (911)	Self-Insurance Consortium (912)	Self-Insurance Consortium (913)	Self-Insurance Consortium (914)	Self-Insurance Consortium (915)	Other Enterprise Programs (921)	Other Enterprise Programs (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
z	<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	780							0.00
z	<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	<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 Bequests	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
z	<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>									
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
z	<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
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
z	<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	<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, 2010	2880							0.00
z	Adjustments to Net Assets	2896							0.00
z	Net Assets, June 30, 2011	2780							0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2011

	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481	256,876.00	0.00	2,227,746.00	201,340.00	0.00			2,685,962.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenue	3489	61,410.00	0.00			0.00			61,410.00
<b>Total Operating Revenues</b>		318,286.00	0.00	2,227,746.00	201,340.00	0.00	0.00	0.00	2,747,372.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	167,248.00	44,748.00	0.00	72,887.00	44,748.00			329,631.00
Employee Benefits	200	39,324.00	11,514.00	0.00	23,799.00	11,514.00			86,151.00
Purchased Services	300	389,033.00	23,660.00	190,549.00	45,480.00	16,548.00			665,270.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00			0.00
Materials and Supplies	500	125.00	0.00	0.00	1,514.00	0.00			1,639.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00			0.00
Other Expenses	700	2,208,809.00	74,756.00	1,922,228.00	0.00	63,292.00			4,269,085.00
Depreciation	780	0.00	0.00	0.00	0.00	0.00			0.00
<b>Total Operating Expenses</b>		2,804,539.00	154,678.00	2,112,777.00	143,680.00	136,102.00	0.00	0.00	5,351,776.00
<b>Operating Income (Loss)</b>		(2,486,253.00)	(154,678.00)	114,969.00	57,660.00	(136,102.00)	0.00	0.00	(2,604,404.00)
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431	41,313.00	10,938.00	1,236.00	2,598.00	6,999.00			63,084.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	70,827.00	13,482.00	4,508.00	1,563.00	8,812.00			99,192.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495	0.00							0.00
Loss Recoveries	3740	0.00							0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		112,140.00	24,420.00	5,744.00	4,161.00	15,811.00	0.00	0.00	162,276.00
<b>Income (Loss) Before Operating Transfers</b>		(2,374,113.00)	(130,258.00)	120,713.00	61,821.00	(120,291.00)	0.00	0.00	(2,442,128.00)
<b>Transfers In:</b>									
From General Fund	3610		366,812.00			332,000.00			698,812.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	3600	0.00	366,812.00	0.00	0.00	332,000.00	0.00	0.00	698,812.00
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910	0.00							0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Assets</b>		(2,374,113.00)	236,554.00	120,713.00	61,821.00	211,709.00	0.00	0.00	(1,743,316.00)
Net Assets, July 1, 2010	2880	9,218,610.00	3,080,276.00	1,190,934.00	310,454.00	2,122,830.00			15,923,104.00
Adjustments to Net Assets	2896								
Net Assets, June 30, 2011	2780	6,844,497.00	3,316,830.00	1,311,647.00	372,275.00	2,334,539.00			14,179,788.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHOOL INTERNAL FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
 June 30, 2011

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

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>					
Cash	1110	4,988,486.00	11,020,959.00	10,800,106.00	5,209,339.00
Investments	1160				0.00
Accounts Receivable, Net	1130	209,628.00	232,359.00	209,628.00	232,359.00
Interest Receivable	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	217,487.00	194,173.00	217,487.00	194,173.00
Due from Other Agencies	1220				0.00
<b>Total Assets</b>		5,415,601.00	11,447,491.00	11,227,221.00	5,635,871.00
<b>LIABILITIES</b>					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	214,958.00	55,912.00	214,958.00	55,912.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	5,200,643.00	11,662,449.00	11,283,133.00	5,579,959.00
<b>Total Liabilities</b>		5,415,601.00	11,718,361.00	11,498,091.00	5,635,871.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF LONG-TERM LIABILITIES**  
 June 30, 2011

Exhibit K-12  
 DOE Page 22  
**Fund 601**

	Account Number	Governmental Activities Total Balance June 30, 2011 [1]	Business-type Activities Total Balance June 30, 2011 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	15,235,648.00		15,235,648.00
Bonds Payable	2320	15,633,642.00		15,633,642.00
Liability for Compensated Absences	2330	34,465,985.00		34,465,985.00
Certificates of Participation Payable	2340	205,941,455.00		205,941,455.00
Estimated Liability for Long-term Claims	2350	7,589,641.00		7,589,641.00
Other Post-employment Benefits Obligation	2360	7,457,696.00		7,457,696.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380	1,521,606.00		1,521,606.00
<b>Total Long-term Liabilities</b>		287,845,673.00	0.00	287,845,673.00

[1] Include total current and noncurrent liability balances at June 30, 2011.

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

Exhibit K-13

DOE Page 23

For the Fiscal Year Ended June 30, 2011

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2010	Returned To DOE	Revenues [3] 2010-11	Expenditures 2010-11	Flexibility [4] 2010-11	Unexpended June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740			45,649,077.00	45,649,077.00		
Class Size Reduction/Capital Funds (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			1,580,506.00	1,580,506.00		
Excellent Teaching (3363)	90570	550.00		324,502.00	324,130.00		922.00
Florida Teacher Lead Program (FEFP Earmarked)	97580	2,443.00		526,483.00	526,863.00		2,063.00
Instructional Materials (FEFP Earmarked) [1]	90880			3,281,929.00	2,797,378.00		484,551.00
Library Media (FEFP Earmarked) [1]	90881			183,088.00	183,088.00		
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			1,160,861.00	1,160,861.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040			2,417,230.00	2,417,230.00		
Supplemental Academic Instruction (FEFP Earmark)	91280			8,410,385.00	8,410,385.00		
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Pupil Transportation (FEFP Earmarked)	90830			6,201,351.00	6,201,351.00		
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	138,524.00		19,313.61	22,025.00		135,813.00

[1] Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.

[2] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."

[3] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."

[4] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.

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