# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended June 30, 2018

See Attached

# Exhibit B-1 Page 2

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF NET POSITION June 30, 2018

	1	T	Primer Communit		Γ	Component Units	
	Account	Governmental Activities	Primary Government	Tetel	Major Component Unit	Component Units Major Component Unit	Total Nonmajor
ASSETS	Number		Business-Type Activities	Total	Name	Name	Component Units
Cash and Cash Equivalents Investments	1110 1160	145,614,180.00 99,121,110.00		145,614,180.00 99,121,110.00	0.00 0.00	0.00 0.00	10,973,007.00 127,213.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00 691,460.00		0.00 691,460.00	0.00 0.00	0.00	0.00 584,607.00
Interest Receivable on Investments Due From Other Agencies	1170 1220	248,676.00 4,185,399.00		248,676.00 4,185,399.00	0.00 0.00	0.00	0.00 53,021.00
Due From Insurer Deposits Receivable	1180 1210	75,000.00		0.00 75,000.00	0.00	0.00	0.00 79,201.00
Internal Balances Cash with Fiscal/Service Agents	1114	21,219,845.00		0.00 21,219,845.00	0.00	0.00	107,150.00 0.00
Section 1011.13, F.S. Loan Proceeds Inventory	1420 1150	1,166,851.00		0.00	0.00	0.00	238,169.00 0.00
Prepaid Items	1230	1,993,327.00		1,993,327.00	0.00	0.00	523,779.00
Long-Term Investments Prepaid Insurance Costs	1460 1430			0.00 0.00	0.00 0.00	0.00 0.00	0.00 70,917.00
Other Postemployment Benefits Asset Pension Asset	1410 1415			0.00	0.00	0.00	0.00 0.00
Capital Assets Land	1310	36,942,046.00		36,942,046.00	0.00	0.00	10,460,600.00
Land Improvements - Nondepreciable Construction in Progress	1315 1360	78,828,986.00 33,131,957.00		78,828,986.00 33,131,957.00	0.00	0.00 0.00	0.00 254,478.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	148,902,989.00 77,637,585.00	0.00	148,902,989.00 77,637,585.00	0.00	0.00	10,715,078.00 3,570,677.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	(41,275,405.00) 1,049,636,884.00		(41,275,405.00) 1,049,636,884.00	0.00	0.00	(1,720,253.00) 30,125,511.00
Less Accumulated Depreciation	1330 1339 1340	(322,112,750.00)		(322,112,750.00)	0.00	0.00	(6,622,169.00)
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1349	59,812,168.00 (35,822,191.00)		59,812,168.00 (35,822,191.00)	0.00 0.00	0.00 0.00	8,602,705.00 (6,082,545.00)
Motor Vehicles Less Accumulated Depreciation	1350 1359	35,770,064.00 (22,987,841.00)		35,770,064.00 (22,987,841.00)	0.00	0.00	1,775,867.00 (1,016,893.00)
Property Under Capital Leases Less Accumulated Depreciation	1370 1379	40,830,411.00 (15,093,508.00)		40,830,411.00 (15,093,508.00)	0.00	0.00	394,746.00 (236,312.00)
Audiovisual Materials Less Accumulated Depreciation	1381 1388	9,650.00 (9,650.00)		9,650.00 (9,650.00)	0.00 0.00	0.00	29,817.00 (26,815.00)
Computer Software Less Accumulated Amortization	1382 1389	12,427,195.00 (6,368,701.00)		12,427,195.00 (6,368,701.00)	0.00	0.00	231,130.00 (479,384.00)
Depreciable Capital Assets, Net Total Capital Assets		832,453,911.00 981,356,900.00	0.00	832,453,911.00 981,356,900.00	0.00	0.00	28,546,082.00 39,261,160.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		1,255,672,748.00	0.00	1,255,672,748.00	0.00	0.00	52,018,224.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920 1940	6,193,467.00 128,767,487.00		6,193,467.00 128,767,487.00	0.00	0.00	0.00 0.00
Other Postemployment Benefits Total Deferred Outflows of Resources	1950	1,370,022.00 136,330,976.00	0.00	1,370,022.00 136,330,976.00	0.00	0.00 0.00	3,593,289.00 3,593,289.00
LIABILITIES Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	20,165,705.00 845,710.00		20,165,705.00 845,710.00	0.00	0.00	2,148,257.00 17,050.00
Accounts Payable Sales Tax Payable	2120 2260	9,541,991.00 0.00		9,541,991.00 0.00	0.00	0.00	1,011,486.00 0.00
Matured Debt Payable	2180 2190	11,095,000.00 2.201,549.00		0.00	0.00	0.00	0.00
Matured Interest Payable Current Notes Payable	2250	0.00		0.00	0.00	0.00	190,986.00
Accrued Interest Payable Deposits Payable	2210 2220	179,580.00 11,700.00		179,580.00 11,700.00	0.00	0.00 0.00	339,897.00 11,849.00
Due to Other Agencies Due to Fiscal Agent	2230 2240	8,679,068.00		8,679,068.00 0.00	0.00	0.00 0.00	0.00 0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116			0.00	0.00 0.00	0.00	0.00 0.00
Judgments Payable Construction Contracts Payable	2130 2140	2,790,530.00		0.00 2,790,530.00	0.00	0.00	0.00 0.00
Construction Contracts Payable - Retained Percentage Estimated Unpaid Claims - Self-Insurance Program	2150 2271	1,541,918.00		1,541,918.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280			0.00	0.00	0.00	0.00
Unearned Revenues	2280	4,449,020.00		4,449,020.00	0.00	0.00	15,274.00
Noncurrent Liabilities Portion Due Within One Year:							
Notes Payable Obligations Under Capital Leases	2310 2315	9,906,839.00		0.00 9,906,839.00	0.00	0.00	476,269.00 56,172.00
Bonds Payable Liability for Compensated Absences	2320 2330	641,000.00 9,508,702.00		641,000.00 9,508,702.00	0.00 0.00	0.00 0.00	10,425,205.00 30,959.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	11,580,000.00 5,993,203.00		11,580,000.00 5,993,203.00	0.00 0.00	0.00	76,026.00 0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365			0.00 0.00	0.00	0.00 0.00	0.00 0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	75,030.00		0.00 75,030.00	0.00	0.00 0.00	0.00 487,361.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2390 2280			0.00	0.00	0.00	0.00
Due Within One Year Portion Due After One Year:	2200	37,704,774.00	0.00	37,704,774.00	0.00	0.00	11,551,992.00
Notes Payable	2310			0.00	0.00	0.00	5,643,361.00
Obligations Under Capital Leases Bonds Payable	2315 2320	16,259,566.00 5,249,547.00		16,259,566.00 5,249,547.00	0.00 0.00	0.00 0.00	13,267.00 0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	27,817,146.00 112,778,620.00		27,817,146.00 112,778,620.00	0.00	0.00	12,299,362.00 0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	6,358,034.00 25,060,074.00		6,358,034.00 25,060,074.00	0.00 0.00	0.00	0.00 0.00
Net Pension Liability Estimated PECO Advance Payable	2365 2370	265,381,200.00		265,381,200.00 0.00	0.00	0.00	7,217,965.00
Other Long-Term Liabilities Derivative Instrument	2380 2390			0.00 0.00	0.00	0.00 0.00	0.00 0.00
Estimated Liability for Arbitrage Rebate Due in More than One Year	2280	458,904,187.00	0.00	0.00 458,904,187.00	0.00	0.00	0.00 0.00 25,173,955.00
Total Long-Term Liabilities		496,608,961.00	0.00	496,608,961.00	0.00	0.00	36,725,947.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	2010	558,110,732.00	0.00	558,110,732.00	0.00	0.00	40,460,746.00
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620			0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Deferred Revenue Pension	2630 2640	30,114,243.00		0.00 30,114,243.00	0.00	0.00	0.00 596,206.00
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	2,826,278.00 32,940,521.00	0.00	2,826,278.00 32,940,521.00	0.00 0.00	0.00 0.00	0.00 596,206.00
NET POSITION Net Investment in Capital Assets	2770	831,134,795.00		831,134,795.00	0.00	0.00	9,532,689.00
Restricted For: Categorical Carryover Programs	2770	8,937,354.00		8,937,354.00	0.00	0.00	0.00
Food Service	2780	2,028,884.00		2,028,884.00	0.00	0.00	0.00
Debt Service Capital Projects	2780 2780	20,638,014.00 68,974,878.00		20,638,014.00 68,974,878.00	0.00	0.00 0.00	1,363,024.00 733,523.00
Other Purposes Unrestricted	2780 2790	7,656,370.00 (138,417,824.00)		7,656,370.00 (138,417,824.00)	0.00 0.00	0.00	273,647.00 2,651,677.00
Total Net Position		800,952,471.00	0.00	800,952,471.00	0.00	0.00	14,554,560.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2018

				Program Revenues			Net (Expense) Revenue an	d Changes in Net Position	
				Operating	Capital	Primary Government			
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:									
Instruction	5000	357,118,570.00		23,394,213.00		(333,724,357.00)		(333,724,357.00)	
Student Support Services	6100	29,984,566.00	2,241,244.00	3,531,459.00		(24,211,863.00)		(24,211,863.00)	
Instructional Media Services	6200	5,801,602.00				(5,801,602.00)		(5,801,602.00)	
Instruction and Curriculum Development Services	6300	3,941,337.00		566,390.00		(3,374,947.00)		(3,374,947.00)	
Instructional Staff Training Services	6400	4,660,662.00		2,472,443.00		(2,188,219.00)		(2,188,219.00)	
Instruction-Related Technology	6500	4,929,741.00				(4,929,741.00)		(4,929,741.00)	
Board	7100	1,558,253.00				(1,558,253.00)		(1,558,253.00)	
General Administration	7200	2,876,893.00		593,940.00		(2,282,953.00)		(2,282,953.00)	
School Administration	7300	21,233,082.00				(21,233,082.00)		(21,233,082.00)	
Facilities Acquisition and Construction	7400	31,077,242.00			2,140,196.00	(28,937,046.00)		(28,937,046.00)	
Fiscal Services	7500	2,100,697.00		10,127.00		(2,090,570.00)		(2,090,570.00)	
Food Services	7600	20,277,167.00	4,520,614.00	14,084,208.00		(1,672,345.00)		(1,672,345.00)	
Central Services	7700	6,900,095.00				(6,900,095.00)		(6,900,095.00)	
Student Transportation Services	7800	19,270,467.00	228,010.00	9,840.00		(19,032,617.00)		(19,032,617.00)	
Operation of Plant	7900	36,896,060.00				(36,896,060.00)		(36,896,060.00)	
Maintenance of Plant	8100	15,814,250.00				(15,814,250.00)		(15,814,250.00)	
Administrative Technology Services	8200	2,885,732.00				(2,885,732.00)		(2,885,732.00)	
Community Services	9100	4,229,371.00	274,515.00			(3,954,856.00)		(3,954,856.00)	
Interest on Long-Term Debt	9200	6,359,669.00			3,580,384.00	(2,779,285.00)		(2,779,285.00)	
Unallocated Depreciation/Amortization Expense						0.00		0.00	
Total Governmental Activities		577,915,456.00	7,264,383.00	44,662,620.00	5,720,580.00	(520,267,873.00)		(520,267,873.00)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		577,915,456.00	7,264,383.00	44,662,620.00	5,720,580.00	(520,267,873.00)	0.00	(520,267,873.00)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		60,760,653.00	585,523.00	1,659,433.00	2,548,387.00				(55,967,310.00)
Total Component Units		60,760,653.00	585,523.00	1,659,433.00	2,548,387.00				(55,967,310.00)

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2017
Adjustments to Net Position
Net Position, June 30, 2018

325,234,264.00		325,234,264.00	0.00
		0.00	0.00
85,447,804.00		85,447,804.00	0.00
19,890,827.00		19,890,827.00	0.00
83,132,274.00		83,132,274.00	57,087,396.00
2,929,414.00		2,929,414.00	29,666.00
12,819,396.00		12,819,396.00	1,251,733.00
		0.00	578,990.00
		0.00	0.00
		0.00	0.00
529,453,979.00	0.00	529,453,979.00	58,947,785.00
9,186,106.00	0.00	9,186,106.00	2,980,475.00
809,633,823.00		809,633,823.00	11,574,085.00
(17,867,458.00)		(17,867,458.00)	0.00
800,952,471.00	0.00	800,952,471.00	14,554,560.00

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	rumoer	100	410	420	470	210	220
ASSETS Cash and Cash Equivalents	1110	52,242,841.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	40,141,166.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	318,102.00 19,636.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,795,915.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	1,091,091.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	34,958.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	751,485.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	8,965,331.00 0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		105,360,525.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		105,360,525.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES							
AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	18,058,878.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	845,710.00 2,025,464.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00 11,700.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	8,666,748.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	737,107.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	12,946.00 0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00 30,358,553.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		20,220,222,00	0.00	0.00	0.00	0100	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES							
Nonspendable:	2711	751 495 00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Amounts	2711 2712	751,485.00 8,965,331.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	9,716,816.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	8,937,354.00 0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants Total Restricted Fund Balances	2729 2720	52,031.00 8,989,385.00	0.00	0.00	0.00	0.00	0.00
Committed to:							
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	6,904,681.00 0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	6,904,681.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	49,391,090.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	75,001,972.00	0.00	0.00	0.00	0.00	0.00
Resources and Fund Balances		105,360,525.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

	Account Number	Sections 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	Capital Outlay Bond Issues (COBI) 310
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	12,233,807.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1131	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	232,997.00 0.00	0.00	0.00
Deposits Receivable	1180	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	1,156,354.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	13,623,158.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1910	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	<u> </u>	0.00	0.00	0.00	13,623,158.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2170	0.00	0.00	0.00	232,997.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140 2150	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150	0.00	0.00	0.00	0.00 11,095,000.00	0.00	0.00
Matured Bonds Layable	2190	0.00	0.00	0.00	1,138,807.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00	0.00	0.00	0.00 12,466,804.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	<u>├</u> ───	0.00	0.00	0.00	12,700,007.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							1
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2721	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	1,156,354.00	0.00	0.00 0.00
Capital Projects Restricted for Food Service	2726 2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	1,156,354.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2731	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances Total Fund Balances	2750 2700	0.00	0.00	0.00	0.00 1,156,354.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	1,150,554.00	0.00	0.00
Resources and Fund Balances		0.00	0.00	0.00	13,623,158.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

	Account Number	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	33,563,016.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	11,136,588.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00	0.00	0.00	0.00	0.00	0.00 107,087.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	43,320.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	38,745.00
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	0.00	0.00	0.00 0.00	501,215.00 0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	14,958.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	45,404,929.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	45,404,929.00
AND FUND BALANCES							
LIABILITIES							
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00 0.00	0.00	0.00	0.00	0.00 20,904.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	20,904.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	714,637.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	1,756.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	948,548.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.00	0.00 1,685,433.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	930,007.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenue	2190 2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	4,301,285.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	14,958.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00	14,958.00
Restricted for:	0.531						
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	41,088,686.00
Debt Service Capital Projects	2725 2726	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00
Restricted for Food Service	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	41,088,686.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2750	5.00	5.00	5.00	5.00	0.00	5.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balances	2749 2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	41,103,644.00
Total Liabilities, Deferred Inflows of				A ***	A ^^	0.00	45 404 000 00
Resources and Fund Balances	1	0.00	0.00	0.00	0.00	0.00	45,404,929.00

The notes to financial statements are an integral part of this statement.

		Voted Capital	Other	ARRA Economic	Permanent	Other	Total
	Account Number	Improvement Fund 380	Capital Projects 390	Stimulus Capital Projects 399	Fund 000	Governmental Funds	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	0.00	22,748,417.00	0.00	0.00	4,983,601.00	125,771,682.00
Investments	1160 1120	0.00	10,284,197.00	0.00	0.00	98,964.00 0.00	61,660,915.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00 425,189.00
Interest Receivable on Investments	1170	0.00	40,004.00	0.00	0.00	0.00	102,960.00
Due From Other Agencies	1220	0.00	535,449.00	0.00	0.00	1,764,378.00	4,134,487.00
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	0.00	736,956.00 0.00	2,061,044.00 0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	34,958.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	0.00	0.00	19,562,276.00 415,366.00	21,219,845.00 1,166,851.00
Prepaid Items	1230	0.00	534.00	0.00	0.00	512,644.00	9,493,467.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES	-	0.00	33,608,601.00	0.00	0.00	28,074,185.00	226,071,398.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	33,608,601.00	0.00	0.00	28,074,185.00	226,071,398.00
AND FUND BALANCES							
LIABILITIES							
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00 2,084,088.00	0.00 20,163,870.00
Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	845,710.00
Accounts Payable	2120	0.00	2,037,409.00	0.00	0.00	483,551.00	5,494,058.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	11,700.00
Due to Other Agencies	2230 2161	0.00	0.00	0.00	0.00	12,314.00 373,665.00	8,680,818.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	1,870.00	0.00	0.00	3/3,665.00	2,061,190.00 0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	1,088,957.00	0.00	0.00	3,194.00	2,790,530.00
Construction Contracts Payable - Retained Percentage	2150	0.00	611,911.00	0.00	0.00	0.00	1,541,918.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00 1,062,742.00	11,095,000.00 2,201,549.00
Unearned Revenue	2410	0.00	1,981,728.00	0.00	0.00	1,082,742.00	3,368,263.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	5,721,875.00	0.00	0.00	5,406,089.00	58,254,606.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	415,366.00	1,166,851.00
Prepaid Amounts	2712	0.00	534.00	0.00	0.00	512,644.00	9,493,467.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	534.00	0.00	0.00	928,010.00	10,660,318.00
Restricted for:							
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	8,937,354.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	41,088,686.00
Debt Service Capital Projects	2725 2726	0.00	0.00 27,886,192.00	0.00	0.00	19,661,240.00 0.00	20,817,594.00 27,886,192.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	2.028.884.00	2,028,884.00
Restricted for Grants	2729	0.00	0.00	0.00	0.00	49,962.00	101,993.00
Total Restricted Fund Balances	2720	0.00	27,886,192.00	0.00	0.00	21,740,086.00	100,860,703.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739 2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	6,904,681.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00	6,904,681.00 49,391,090.00
Total Fund Balances	2730	0.00	27,886,726.00	0.00	0.00	22,668,096.00	167,816,792.00
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances		0.00	33,608,601.00	0.00	0.00	28,074,185.00	226,071,398.00

The notes to financial statements are an integral part of this statement.

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2018

Total Fund Balances - Governmental Funds	\$ 167,816,792
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources, and therefore, are not reported as assets in governmental funds.	981,356,900
The loss on refunding is the difference between old and new debt and is reported in the statement of net position as deferred outflows of resources and amortized over the life of the debt in the statement of activities, but not reported in governmental funds.	6,193,467
Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the governmental funds until due.	(179,580)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds. Long-term liabilities at year-end consist of: Bonds payable Obligations under capital leases Certificates of participation payable Liability for compensated absences (net of \$52,150 related to the internal service funds) Early retirement incentive payable Other post employment benefits plan payable	(5,890,547) (26,166,405) (124,358,620) (37,273,698) (75,030) (25,060,074)
On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the District's proportionate share of the net pension liability of the cost-sharing defined benefit pension plans in which the District participates is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions and other other post employment benefits plan are also reported in accordance with GASB Statement No. 68, 71 and 75.	
Net pension liability Deferred outflows related to pensions Deferred inflows related to pensions Deferred outflows related to other post employment benefits plan Deferred inflows related to other post employment benefits plan	(265,381,200) 128,767,487 (30,114,243) 1,370,022 (2,826,278)
Internal service funds are used by the District to charge the costs of certain activities such as insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.	 32,773,478
Total Net Position - Governmental Activities	\$ 800,952,471

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
REVENUES						
Federal Direct	3100	410,711.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	2,271,583.00 83,335,594.00	0.00	0.00	0.00	0.00
Local Sources:	5500	65,555,574.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	325,234,264.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X 3496	0.00	0.00	0.00	0.00	0.00
Impact Fees Other Local Revenue	3490	11,326,729.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	336,560,993.00	0.00	0.00	0.00	0.00
Total Revenues		422,578,881.00	0.00	0.00	0.00	0.00
EXPENDITURES Current:						
Instruction	5000	292,003,604.00	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100 6200	25,185,279.00 5,732,015.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	3,165,091.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	1,354,313.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	4,821,687.00	0.00	0.00	0.00	0.00
Board General Administration	7100 7200	1,549,980.00 2,023,703.00	0.00	0.00	0.00	0.00
School Administration	7300	20,513,341.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	142,122.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	2,022,009.00	0.00	0.00	0.00	0.00
Food Services Central Services	7600 7700	95,781.00 6,197,496.00	0.00	0.00 0.00	0.00 0.00	0.00
Student Transportation Services	7800	16,082,897.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	36,252,427.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	15,430,159.00	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	8200 9100	2,819,235.00 3,152,009.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	5100	5,152,007.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees Miscellaneous	730 790	0.00	0.00	0.00 0.00	0.00	0.00
Capital Outlay:	,,,0	0100	0.00	0100	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	971,294.00 439,514,442.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	(16,935,561.00)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	561.00 0.00	0.00	0.00 0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	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
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00 0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	19,080,038.00 (577,910.00)	0.00	0.00 0.00	0.00	0.00
Total Other Financing Sources (Uses)	7700	18,502,689.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+ +	1,567,128.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2017	2800	73,434,844.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2018	2700	75,001,972.00	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	Account Number	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	<u>39,390.00</u> 39,390.00
Total Revenues	3400	0.00	0.00	0.00	0.00	39,390.00
EXPENDITURES		0.00	0100	0100	0100	5,,570,000
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100 6200	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200	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
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300 7410	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	8200 9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	5100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	21,986,611.00
Interest	720	0.00	0.00	0.00	0.00	3,014,371.00
Dues and Fees	730	0.00	0.00	0.00	0.00	10,500.00
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	25,011,482.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	(24,972,092.00)
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00 0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	0.00	0.00	0.00	25,009,184.00 0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	25,009,184.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
	ļ	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2017	2800	0.00	0.00	0.00	0.00 0.00	37,092.00 1,119,262.00
Adjustments to Fund Balances	2800	0.00	0.00	0.00	0.00	1,119,262.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00	1,156,354.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Fis	cal Year En	ded June 30,	2018

		ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education
	Account Number	Stimulus Debt Service 299	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340
REVENUES	Number	233	510	520	550	540
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200 3300	0.00	0.00	0.00	0.00	0.00
State Sources Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues	5100	0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:	5000	0.00	0.00	0.00	0.00	0.00
Instruction Student Support Services	5000 6100	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
Instruction and Curriculum Development Services	6300	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
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board General Administration	7100 7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	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
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services Central Services	7600 7700	0.00 0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200 9100	0.00	0.00	0.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00 0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730 3740	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	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
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00 0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00 0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Not Change in Fund Palanees		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2017	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

		District	Capital Outlay and	Nonvoted Capital	Voted Capital	Other	
	Account	Bonds	Debt Service	Improvement Fund	Improvement Fund	Capital Projects	
	Number	350	360	370	380	390	
REVENUES							
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	
State Sources	3300	0.00	0.00	0.00	0.00	1,319,829.00	
Local Sources:	2411 2421						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00	0.00	0.00	0.00	
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421.	0.00	0.00	0.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	85,447,804.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	19,890,827.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	7,071,303.00	
Other Local Revenue		0.00	0.00	946,077.00	0.00	1,380,642.00	
Total Local Sources	3400	0.00	0.00	86,393,881.00	0.00	28,342,772.00	
Total Revenues		0.00	0.00	86,393,881.00	0.00	29,662,601.00	
EXPENDITURES							
Current:							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	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	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	
Instruction-Related Technology Board	6500 7100	0.00	0.00	0.00	0.00	0.00	
Board General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	12.353.490.00	0.00	8,458,286.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200)							
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	0.00	0.00	
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	
Capital Outlay:	7420	0.00	0.00	17 422 260 00	0.00	32,150,070.00	
Facilities Acquisition and Construction Charter School Local Capital Improvement	7420	0.00	0.00	17,423,260.00 7,371,158.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7500	0.00	0.00	37,147,908.00	0.00	40,608,356.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	49,245,973.00	0.00	(10,945,755.00)	
OTHER FINANCING SOURCES (USES)		0.00	0.00	19,210,970100	0100	(10,710,700100)	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	11,623,156.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	3,521.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	(44,354,110.00)	0.00	(1,179,422.00)	
Total Other Financing Sources (Uses)		0.00	0.00	(44,350,589.00)	0.00	10,443,734.00	
SPECIAL ITEMS							
		0.00	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS							
		0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balances		0.00	0.00	4,895,384.00	0.00	(502,021.00)	
Fund Balances, July 1, 2017	2800	0.00	0.00	36,208,260.00	0.00	28,388,747.00	
Adjustments to Fund Balances Fund Balances, June 30, 2018	2891	0.00	0.00	0.00	0.00	0.00	
	2700	0.00	0.00	41,103,644.00	0.00	27,886,726.00	

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	Account Number	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES					
Federal Direct	3100	0.00	0.00	3,107,716.00	3,518,427.00
Federal Through State and Local State Sources	3200 3300	0.00	0.00	34,602,141.00 2,753,308.00	36,873,724.00 87,408,731.00
Local Sources:	3300	0.00	0.00	2,755,508.00	87,408,731.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	325,234,264.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	85,447,804.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	19,890,827.00
Charges for Service - Food Service	345X	0.00	0.00	4,520,615.00	4,520,615.00
Impact Fees Other Local Revenue	3496	0.00	0.00	0.00 2,949,571.00	7,071,303.00
Total Local Sources	3400	0.00	0.00	7,470,186.00	458,807,222.00
Total Revenues	5100	0.00	0.00	47,933,351.00	586,608,104.00
EXPENDITURES				· · ·	<i>, , , , , , , , , , , , , , , , , , , </i>
Current:					
Instruction	5000	0.00	0.00	15,236,695.00	307,240,299.00
Student Support Services Instructional Media Services	6100 6200	0.00	0.00	3,866,947.00 877.00	29,052,226.00 5,732,892.00
Instructional Media Services	6300	0.00	0.00	648,236.00	3,813,327.00
Instructional Staff Training Services	6400	0.00	0.00	3,165,305.00	4,519,618.00
Instruction-Related Technology	6500	0.00	0.00	0.00	4,821,687.00
Board	7100	0.00	0.00	0.00	1,549,980.00
General Administration School Administration	7200	0.00	0.00	621,923.00	2,645,626.00
Facilities Acquisition and Construction	7300 7410	0.00	0.00	637.00 204.888.00	20,513,978.00 21,158,786.00
Fiscal Services	7500	0.00	0.00	10,127.00	2,032,136.00
Food Services	7600	0.00	0.00	19,921,138.00	20,016,919.00
Central Services	7700	0.00	0.00	155,155.00	6,352,651.00
Student Transportation Services	7800	0.00	0.00	27,941.00	16,110,838.00
Operation of Plant	7900	0.00	0.00	468.00	36,252,895.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00	0.00	0.00	15,430,159.00 2,819,235.00
Community Services	9100	0.00	0.00	959,515.00	4,111,524.00
Debt Service: (Function 9200)					, ,
Redemption of Principal	710	0.00	0.00	1,407,000.00	23,393,611.00
Interest	720	0.00	0.00	2,351,791.00	5,366,162.00
Dues and Fees	730 790	0.00	0.00	9,661.00 0.00	20,161.00 0.00
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	49,573,330.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	7,371,158.00
Other Capital Outlay	9300	0.00	0.00	782,515.00	1,753,809.00
Total Expenditures		0.00	0.00	49,370,819.00	591,653,007.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	(1,437,468.00)	(5,044,903.00)
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720	0.00	0.00	0.00	11,623,156.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00 4,082.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	4,082.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	(866,736.00)	(866,736.00)
Transfers In	3600	0.00	0.00	2,215,302.00	46,304,524.00
Transfers Out Total Other Einenging Sources (Uses)	9700	0.00	0.00	(770,992.00)	(46,882,434.00) 10,182,592.00
Total Other Financing Sources (Uses) SPECIAL ITEMS				577,574.00	
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Net Change in Fund Balances	+	0.00	0.00	0.00 (859,894.00)	0.00 5,137,689.00
Fund Balances, July 1, 2017	2800	0.00	0.00	23,527,990.00	162,679,103.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	22,668,096.00	167,816,792.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2018

#### Net Change in Fund Balances - Governmental Funds

nounts reported for governmental activities in the statement of activities are different because:	\$	5,137,689
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.	\$ 51,327,139	
Capital Outlay Less, Depreciation Expense	 (47,844,394)	3,482,745
, F		-,,
The loss on disposal of capital assets during the current period is reported in the statement of activities. In the government funds, the costs of these assets was recognized as an expenditure in the year purchased. Thus the change in net position		
differs from the change in fund balances by the undepreciated cost of the disposed assets.		(484,821)
Extinguishment of debt is not recorded in the governmental funds, but decreases long- term liabilities in the statement of net position. Capital Leases		188,237
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Capital Leases Issued		(11,623,156)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of repayments. Certificates of Participation	\$ 11,095,000 1,407,000	
State School Bonds Capital Leases	 10,891,611	23,393,611
Premiums on new debt issues and losses on debt refundings are reported when issued as expenditures and other financing sources in the governmental funds, but are deferred and amortized as expenses over the life of the debt in the statement of activities.		
Unamortized Loss on Debt Refunding: Current Year	\$ 6,193,467 (6,221,746)	
Less, Prior Year		(28,279)
Net Change in Deferred Loss on Refunding Unamortized Premiums:	\$ 1,795,482	
Prior Year	 (1,287,471)	
Less, Current Year Net Decrease in Revenue from Unamortized Premiums		508,011
The net change in the liability for early retirement benefits is reported in the government-wide statements but not in the governmental funds until due.		78,348
Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is		
recognized as interest accrues in the statement of activities.	\$ 101,250	
Prior Year Less, Current Year	 (179,580)	(78,330)
Net Reduction in Expenses from Accrued Interest Payable		(10,550)
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for leave used. This is the net amount of vacation and sick leave earned in excess of the amount earned in the current period, net of \$6,194 recorded in the internal service funds.		(1,855,220)
Internal service funds are used by management to charge the cost of insurance to individual funds. The net revenue of internal service funds is reported with governmental activities.		5,391,838
The net change in the net pension liability is reported in the government-wide statements, but not in the governmental fund statements		(36,313,835)
Retirement contributions are reported as expenditures in the fund statements but shown as a deferred outflow in the government wide statements.		19,115,590
The net change in the liability for postemployment healthcare benefits is reported in the government-wide statements, but not in the governmental fund statements		2,273,678
	\$	9,186,106

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2018

					Busine	ss-Type Activities - Enterpris	e Funds				Governmental
	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	Other Enterprise Funds	Totals	Activities - Internal Service Funds
ASSETS	ivamber	911	912	915	714	715	921	722	T unus	Totals	1 unds
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,842,498.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,460,195.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,313.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,716.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,912.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	146.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,206.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset Capital Assets:	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress Nondepreciable Capital Assets	1500	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1330	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Furniture, Fixtures and Equipment	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Motor Vehicles	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Property Under Capital Leases	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	13/9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1569	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.820.986.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,820,980.00
DEFERRED OUTFLOWS OF RESOURCES	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		0.00								0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1950	0.00		0.00			0.00			0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79.00
	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		4.047.933.00
Accounts Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,047,955.00
Sales Tax Payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 993 203 00
Estimated Cliphid Chamb Ben Insurance Program	2271 2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,596,103.00
Noncurrent Liabilities		1						1	1		.,,
Portion Due Within One Year:	1										
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,358,034.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00		0.00		0.00	0.00			0.00	6,358,034.00
Portion Due After One Year:											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,150.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,150.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,410,184.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,047,508.00
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	1	5.00	5.00	5.00	0.00	5.00	0.00	5.00	5.00	0.00	5.00
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	7,554,377.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,219,101.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,773,478.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2018

					Busines	s-Type Activities - Enterprise	Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,521,549.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,348,803.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,870,352.00
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414,792.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,915.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,969,460.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,747.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,837,455.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,334,369.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,535,983.00
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277,630.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	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	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277,945.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,813,928.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	577,910.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,391,838.00
Net Position, July 1, 2017	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,381,640.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2018	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,773,478.00

The notes to financial statements are an integral part of this statement.

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2018

UniversityUniversityStatem univ <th< th=""><th></th><th colspan="10">Business-Type Activities - Enterprise Funds</th></th<>		Business-Type Activities - Enterprise Funds									
Interpretation of the set o					Self-Insurance	ARRA		Other			
CNN DWO PRATEMY CUTVINSImage of the second of										Totals	
bench minic function f	CASH FLOWS FROM OPERATING ACTIVITIES	911	912	915	214	915	921	922	Funds	Totais	Funds
Description         Dist											
Number of the sector of the											
Number for functional sectors and sectors a											
Interpand 											
CNN NON XCHTINNUMS         CNN NON											
Chail and MACM Chail and MACM make invasione with make invasione with <td>Net cash provided (used) by operating activities</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>5,128,025.00</td>	Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,128,025.00
Tando mande fair tange probability large grant tange probability large grant tange probability large grant 	CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Interfact and matrix         0.00<											
NameName0.000											
CRUM A UNIT AL AND ARD AND NUM A UNIT AL AND ARD AND AND AND AND AND AND AND AND AND AN											
Image in the serie of the s	CASH FLOWS FROM CAPITAL AND RELATED										
Cale and seriesCale and a constraint of a land a la	FINANCING ACTIVITIES										
Nextor for degata and integration											
Appendix and service and	1										
Number of marging of sectorImage of marging of sectorImage of marging of ma											
Internet production spatial Att         0.00											
Serie of provide lander lan	Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
New base was manufacional material mater	Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
interaction1000 </td <td></td>											
phone         0.00 </td <td></td>											
Nate of the problem service0.00											
Not encode decressing lack and going decrets         0.00         0.0											
CharacteryConstrainedConstraine											
Incomenting work (work (w	Cash and cash equivalents - July 1, 2017									0.00	
burnel constraint constraint (and a low or constraint constrain		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,842,498.00
openand lower lower l											
Algebraic         Probability		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 525 082 00
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,333,983.00
Communities and from USN program         0.00											
Intervent or anome receivable         0        0         0         0											
Interact lenses in anotes revolve         0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increac) decrease in adversal in increase         0.00<		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121 216 00
Increase (decases index from insurer)0.000.000.000.000.000.000.000.000.00(Increase) decases index from other funds0.000											
Increase (barces in degram definid)         0.00         0.00         0.00         0.00         0.00         0.00         0.00           (Increase) decress in definid from der agnetiss         0.00					0.00			0.00	0.00		
Increase (decrease in defon other agencies         0.00<	(Increase) decrease in deposits receivable										0.00
Increase (acrease in new low in constant of mode in constant o											
Increase (decrease in prepaid items)         0.00											
Increase (decrease) in planisma benefits payable         0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>											
Increase (decrease) in salaries and benefits payable         0.00											
Increase (decrease) in accounts payable         0.00 <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td>		0.00				0.00					
Increase (decrease) in each overland         0.00	Increase (decrease) in payroll tax liabilities										
Increase (decrease) in judgments payable         0.00 <td></td>											
Increase (decrease) in sales tax payable         0.00 <td></td>											
Increase (decrease) in acrowal misers payable         0.00         0.											
Increase (decrease) in due to other funds         0.00 </td <td></td>											
Increase (decrease) in due to der agencies         0.00<											
Increase (decrease) in unearned revenues         0.00 <td></td>											
Increase (decrease) in persion0.000.000.000.000.000.000.000.000.00Increase (decrease) in other postemploymet benefits0.00<											
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$											
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.0.000											29,579.00
Total adjustments         0.00         0.00         0.00         0.00         0.00         0.00         0.00         592,042,00           Net cash provided (used) by operating activities         0.00<		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	(219,935.00)
Net cash provided (used) by operating activities         0.00         0.00         0.00         0.00         0.00         0.00         0.00         5,128,025.00           Noneash investing, capital and financing activities:         -											
Noncash investing, capital and financing activities:         Ome											
Borrowing under capital lase         0.00         <		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,128,025.00
Contributions of capital assets         0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account         0.00											
Net Increase(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.										0.00	0.00
Commodules received undegli 05DA program											
	Commodutes received unough USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2018

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Agency Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

The notes to financial statements are an integral part of this statement.

		Total Investment Trust	Total Private-Purpose Trust	
	Account	Funds	Funds	Total Pension Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Income:				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position Held In Trust, July 1, 2017	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits				
and Other Purposes, June 30, 2018	2785	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2018

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	10,973,007.00	10,973,007.00
Investments Taxes Receivable, Net	1160	0.00	0.00	127,213.00 0.00	127,213.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	584,607.00 0.00	584,607.00 0.00
Due From Other Agencies	1220	0.00	0.00	53,021.00	53,021.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00 79,201.00	0.00 79,201.00
Internal Balances Cash with Fiscal/Service Agents	1114	0.00	0.00	107,150.00	107,150.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	238,169.00	238,169.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00 523,779.00	0.00 523,779.00
Long-Term Investments Prepaid Insurance Costs	1460	0.00	0.00	0.00 70,917.00	0.00 70,917.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset Capital Assets:	1415				
Land Land Improvements - Nondepreciable	1310	0.00	0.00	10,460,600.00 0.00	10,460,600.00
Construction in Progress Nondepreciable Capital Assets	1360	0.00	0.00	254,478.00 10,715,078.00	254,478.00 10,715,078.00
Improvements Other Than Buildings	1320	0.00	0.00	3,570,677.00	3,570,677.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	0.00	0.00	(1,720,253.00) 30,125,511.00	(1,720,253.00) 30,125,511.00
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	0.00	0.00	(6,622,169.00) 8,602,705.00	(6,622,169.00) 8,602,705.00
Less Accumulated Depreciation	1349	0.00	0.00	(6,082,545.00)	(6,082,545.00)
Motor Vehicles Less Accumulated Depreciation	1350 1359	0.00	0.00	1,775,867.00 (1,016,893.00)	1,775,867.00 (1,016,893.00
Property Under Capital Leases Less Accumulated Depreciation	1370 1379	0.00	0.00	394,746.00 (236,312.00)	394,746.00 (236,312.00
Audiovisual Materials	1381	0.00	0.00	29,817.00	29,817.00
Less Accumulated Depreciation Computer Software	1388 1382	0.00	0.00	(26,815.00) 231,130.00	(26,815.00 231,130.00
Less Accumulated Amortization	1389	0.00	0.00	(479,384.00)	(479,384.00)
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	28,546,082.00 39,261,160.00	28,546,082.00 39,261,160.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	52,018,224.00	52,018,224.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920 1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits Total Deferred Outflows of Resources	1950	0.00	0.00	3,593,289.00 3,593,289.00	3,593,289.00 3,593,289.00
LIABILITIES					
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00 2,148,257.00	0.00 2,148,257.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	17,050.00 1.011.486.00	17,050.00 1,011,486.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	190,986.00 339,897.00	190,986.00 339,897.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	11,849.00 0.00	11,849.00 0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues Noncurrent Liabilities	2410	0.00	0.00	15,274.00	15,274.00
Portion Due Within One Year: Notes Payable	2310	0.00	0.00	476,269.00	476,269.00
Obligations Under Capital Leases	2315 2320	0.00	0.00	56,172.00	56,172.00
Bonds Payable Liability for Compensated Absences	2330	0.00	0.00	10,425,205.00 30,959.00	10,425,205.00 30,959.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	76,026.00	76,026.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability Estimated PECO Advance Payable	2365 2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00	0.00	487,361.00	487,361.00
Estimated Liability for Arbitrage Rebate	2390	0.00	0.00	0.00	0.00
Due Within One Year Portion Due After One Year:		0.00	0.00	11,551,992.00	11,551,992.00
Notes Payable Obligations Under Capital Leases	2310 2315	0.00	0.00	5,643,361.00 13,267.00	5,643,361.00 13,267.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	12,299,362.00 0.00	12,299,362.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	7,217,965.00	7,217,965.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00	0.00	0.00	0.00
Due in More than One Year	2280	0.00	0.00	25,173,955.00	25,173,955.00
Total Long-Term Liabilities Total Liabilities		0.00	0.00	36,725,947.00 40,460,746.00	36,725,947.00 40,460,746.00
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues Pension	2630 2640	0.00	0.00	0.00 596,206.00	0.00 596,206.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources NET POSITION		0.00	0.00	596,206.00	596,206.00
Net Investment in Capital Assets Restricted For:	2770	0.00	0.00	9,532,689.00	9,532,689.00
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service Debt Service	2780 2780	0.00	0.00	0.00 1,363,024.00	0.00 1,363,024.00
Capital Projects Other Purposes	2780 2780	0.00	0.00	733,523.00 273,647.00	733,523.00 273,647.00
Unrestricted	2780	0.00	0.00	2,651,677.00	2,651,677.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2018

				Program Revenues		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	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
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

#### General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.00
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0.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

For the Fiscal Year Ended June 30, 2018

				<b>Revenue and Changes</b>		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	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
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities	İ	0.00	0.00	0.00	0.00	0.00

#### General Revenues:

-

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.00
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0.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2018

				<b>Revenue and Changes</b>		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	31,860,972.00	456,098.00	546,326.00	2,252,278.00	(28,606,270.00)
Student Support Services	6100	915,026.00	0.00	500.00	0.00	(914,526.00)
Instructional Media Services	6200	827,050.00	0.00	0.00	0.00	(827,050.00)
Instruction and Curriculum Development Services	6300	201,934.00	0.00	0.00	0.00	(201,934.00)
Instructional Staff Training Services	6400	92,522.00	0.00	0.00	0.00	(92,522.00)
Instruction-Related Technology	6500	262,131.00	0.00	0.00	0.00	(262,131.00)
Board	7100	223,854.00	0.00	0.00	0.00	(223,854.00)
General Administration	7200	1,746,930.00	0.00	0.00	0.00	(1,746,930.00)
School Administration	7300	8,281,308.00	0.00	60,000.00	0.00	(8,221,308.00)
Facilities Acquisition and Construction	7400	2,425,882.00	0.00	925,643.00	0.00	(1,500,239.00)
Fiscal Services	7500	794,699.00	0.00	0.00	0.00	(794,699.00)
Food Services	7600	230,584.00	43,054.00	125,034.00	0.00	(62,496.00)
Central Services	7700	9,785.00	0.00	0.00	0.00	(9,785.00)
Student Transportation Services	7800	1,397,096.00	0.00	0.00	0.00	(1,397,096.00)
Operation of Plant	7900	7,486,983.00	11,640.00	1,930.00	296,109.00	(7,177,304.00)
Maintenance of Plant	8100	1,295,461.00	0.00	0.00	0.00	(1,295,461.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	732,411.00	74,731.00	0.00	0.00	(657,680.00)
Interest on Long-Term Debt	9200	696,298.00	0.00	0.00	0.00	(696,298.00)
Unallocated Depreciation/Amortization Expense		1,279,727.00				(1,279,727.00)
Total Component Unit Activities		60,760,653.00	585,523.00	1,659,433.00	2,548,387.00	(55,967,310.00)

#### General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.00
0.00
0.00
0.00
57,087,396.00
29,666.00
1,251,733.00
578,990.00
0.00
0.00
58,947,785.00
2,980,475.00
11,574,085.00
0.00
14,554,560.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2018

				<b>Revenue and Changes</b>		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	31,860,972.00	456,098.00	546,326.00	2,252,278.00	(28,606,270.00)
Student Support Services	6100	915,026.00	0.00	500.00	0.00	(914,526.00)
Instructional Media Services	6200	827,050.00	0.00	0.00	0.00	(827,050.00)
Instruction and Curriculum Development Services	6300	201,934.00	0.00	0.00	0.00	(201,934.00)
Instructional Staff Training Services	6400	92,522.00	0.00	0.00	0.00	(92,522.00)
Instruction-Related Technology	6500	262,131.00	0.00	0.00	0.00	(262,131.00)
Board	7100	223,854.00	0.00	0.00	0.00	(223,854.00)
General Administration	7200	1,746,930.00	0.00	0.00	0.00	(1,746,930.00)
School Administration	7300	8,281,308.00	0.00	60,000.00	0.00	(8,221,308.00)
Facilities Acquisition and Construction	7400	2,425,882.00	0.00	925,643.00	0.00	(1,500,239.00)
Fiscal Services	7500	794,699.00	0.00	0.00	0.00	(794,699.00)
Food Services	7600	230,584.00	43,054.00	125,034.00	0.00	(62,496.00)
Central Services	7700	9,785.00	0.00	0.00	0.00	(9,785.00)
Student Transportation Services	7800	1,397,096.00	0.00	0.00	0.00	(1,397,096.00)
Operation of Plant	7900	7,486,983.00	11,640.00	1,930.00	296,109.00	(7,177,304.00)
Maintenance of Plant	8100	1,295,461.00	0.00	0.00	0.00	(1,295,461.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	732,411.00	74,731.00	0.00	0.00	(657,680.00)
Interest on Long-Term Debt	9200	696,298.00	0.00	0.00	0.00	(696,298.00)
Unallocated Depreciation/Amortization Expense		1,279,727.00				(1,279,727.00)
Total Component Unit Activities		60,760,653.00	585,523.00	1,659,433.00	2,548,387.00	(55,967,310.00)

#### General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.00
0.00
0.00
0.00
57,087,396.00
29,666.00
1,251,733.00
578,990.00
0.00
0.00
58,947,785.00
2,980,475.00
11,574,085.00
0.00
14,554,560.00

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY NOTES TO FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2018

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.

See Attached

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2018

						UAAL as a Percent
Actuarial	Actuarial Value	Actuarial Accrued Liability			Covered	of Covered
Valuation	of Assets	(AAL) Projected Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Fiscal Year Ended June 30, 2018

### 1. BUDGETARY BASIS OF ACCOUNTING

# 2. SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND For the Fiscal Year Ended June 30, 2018

		Budgeted Amo	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		č			
Federal Direct	3100	409,475.00	409,475.00	410,711.00	1,236.00
Federal Through State and Local	3200	2,413,160.00	2,108,813.00	2,271,583.00	162,770.00
State Sources Local Sources:	3300	80,689,416.00	78,662,405.00	83,335,594.00	4,673,189.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	322,590,595.00	325,234,264.00	325,234,264.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		14,360,166.00	11,875,855.00	11,326,729.00	(549,126.00)
Total Local Sources	3400	336,950,761.00	337,110,119.00	336,560,993.00	(549,126.00)
Total Revenues		420,462,812.00	418,290,812.00	422,578,881.00	4,288,069.00
EXPENDITURES					
Current: Instruction	5000	294,995,712.00	293,825,899.00	292,003,604.00	1,822,295.00
Student Support Services	6100	25,163,051.00	25,187,181.00	25,185,279.00	1,822,293.00
Instructional Media Services	6200	3,896,731.00	5,750,000.00	5,732,015.00	17,985.00
Instruction and Curriculum Development Services	6300	3,177,133.00	3,165,100.00	3,165,091.00	9.00
Instructional Staff Training Services	6400	1,063,587.00	1,354,500.00	1,354,313.00	187.00
Instruction-Related Technology	6500	6,059,930.00	4,821,699.00	4,821,687.00	12.00
Board	7100	1,170,288.00	1,550,550.00	1,549,980.00	570.00
General Administration	7200	1,909,303.00	2,024,000.00	2,023,703.00	297.00
School Administration	7300	19,325,017.00	20,524,177.00	20,513,341.00	10,836.00
Facilities Acquisition and Construction	7410 7500	63,675.00 2,269,490.00	142,184.00 2,022,050.00	142,122.00 2,022,009.00	62.00 41.00
Fiscal Services Food Services	7500	51,422.00	95,790.00	2,022,009.00	9.00
Central Services	7700	6,105,175.00	6,197,500.00	6,197,496.00	4.00
Student Transportation Services	7800	16,459,452.00	16,082,900.00	16,082,897.00	3.00
Operation of Plant	7900	35,505,818.00	36,252,450.00	36,252,427.00	23.00
Maintenance of Plant	8100	16,724,932.00	15,430,178.00	15,430,159.00	19.00
Administrative Technology Services	8200	3,355,903.00	2,819,500.00	2,819,235.00	265.00
Community Services	9100	2,903,831.00	3,152,102.00	3,152,009.00	93.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest Due and Fees	720 730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:	120			0.00	0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		971,294.00	971,294.00	0.00
Total Expenditures		440,200,450.00	441,369,054.00	439,514,442.00	1,854,612.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(19,737,638.00)	(23,078,242.00)	(16,935,561.00)	6,142,681.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710 3791			0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	891			0.00	0.00
	3750			0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			561.00	561.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	19,306,005.00	19,077,265.00	19,080,038.00	2,773.00
Transfers Out	9700			(577,910.00)	(577,910.00)
Total Other Financing Sources (Uses)		19,306,005.00	19,077,265.00	18,502,689.00	(574,576.00)
SPECIAL ITEMS					
EXTRAORDINARY ITEMS				0.00	0.00
				0.00	0.00
Net Change in Fund Balances	2000	(431,633.00)	(4,000,977.00)	1,567,128.00	5,568,105.00
Fund Balances, July 1, 2017	2800	73,434,844.00	73,434,844.00	73,434,844.00	0.00
Adjustments to Fund Balances	2891	73,003,211.00	69,433,867.00	0.00	0.00
Fund Balances, June 30, 2018	2700	/3,003,211.00	07,433,807.00	75,001,972.00	5,568,105.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR For the Fiscal Year Ended June 30, 2018

		Variance with			
	Account Number	Budgeted Am Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		ž			
Federal Direct	3100			0.00	0.00
Federal Through State and Local State Sources	3200			0.00	0.00
Local Sources:	5500			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	2400	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00 0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00
Current:	5000			0.00	0.00
Instruction Student Support Services	5000 6100			0.00 0.00	0.00
Student Support Services Instructional Media Services	6100		<b> </b>	0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services Food Services	7500 7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal Interest	710 720			0.00	0.00
Dues and Fees	720			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755		 	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	I	 	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00
				0.00	0.00
EXTRAORDINARY ITEMS	1				
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
	2800 2891	0.00	0.00		

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR For the Fiscal Year Ended June 30, 2018

		Budgeted A	Amounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	Ivuilibei	Originat	1 mai	Amounts	Toshive (Regative)
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	5170			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300			0.00	0.00
Instruction and Curriculum Development Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600 7700			0.00 0.00	0.00
Central Services Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730 790			0.00	0.00
Miscellaneous Capital Outlay:	/90			0.00	0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)	$\downarrow$ $\Box$	0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
	+			0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances	+	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2017	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR For the Fiscal Year Ended June 30, 2018

		Budgeted At	mounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct Federal Through State and Local	3100 3200			0.00 0.00	0.00	
State Sources	3300			0.00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00	
Capital Projects	3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees Other Local Revenue	3496			0.00 0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:						
Instruction Student Support Services	5000 6100			0.00	0.00	
Student Support Services Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instruction-Related Technology	6500			0.00	0.00	
Board General Administration	7100 7200			0.00 0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600			0.00	0.00	
Central Services	7700			0.00	0.00	
Student Transportation Services Operation of Plant	7800 7900			0.00 0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200)						
Redemption of Principal Interest	710 720			0.00 0.00	0.00	
Dues and Fees	720			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00 0.00	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)		0100	0100	0100	0100	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793			0.00 0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract Face Value of Refunding Bonds	3760 3715			0.00 0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760			0.00 0.00	0.00	
Transfers In	3600			0.00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	
SPECIAL ITEMS						
EXTRAORDINARY ITEMS	+			0.00	0.00	
N. CI. L. D. I. D. I.				0.00	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2017	2800	0.00	0.00	0.00	0.00	
Adjustments to Fund Balances	2800			0.00	0.00	
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00	

Fed         Other fedal         Meedlessen         Meedlessen         Meedlessen         Fed.Name/ Prof.         Meedlessen         Meedlessen         Fed.Name/ Prof.         Meedlessen         Meedlessen <th< th=""><th></th><th colspan="8">Special Revenue Funds</th></th<>		Special Revenue Funds							
Number of the second			Food			Total Nonmajor			
SASE TA SAD PLFARED OFTICONS OF RESOURCES         Constraint         Cons					*	Special Revenue			
SNETS		Number	410	420	490	Funds			
Cala and Cal Egenetism11102.969.110(1.155.00)1.309.003.200.90Namera Records Interstom1100									
Instance         110         0		1110	2 800 611 00	(314 556 00)	1 335 804 00	3 920 859 00			
Tace Secols, Na         (130)         0.00         0.00         0.00         0.00           Cost B, Agenes         (130)         0.00         0.00         0.00         0.00           Da Fon Midger, Tack         (14)         0.00         0.00         0.00         0.00           Da Fon Midger, Tack         (14)         0.00         0.00         0.00         0.00           Da Fon Langer, Tack         (14)         0.00         0.00         0.00         0.00           Da Fon Langer, Tack         (14)         0.00         0.00         0.00         0.00           Da Fon Langer, Tack         (14)         0.00         0.00         0.00         0.00           Cask With Excistence Agenes         (14)         0.00         0.00         0.00         0.00           Lang-Tam Inscription         (14)         0.00         0.00         0.00         0.00         0.00           Lang-Tam Inscription         (14)         0.00<						0.00			
Inter Rescience         170         0.00         0.00         0.00           De rom Obe Aquents         120         1505/42						0.00			
Dar Fund Agenesis         1200         130:0240         1.100:090         0.1164:100           Dar Fram Budgerts         1100         0.00         0.00         0.00         0.00           Dar Fram Budgerts         1100         0.00         0.00         0.00         0.00           Dar Fram Budgerts         1114         0.00         0.00         0.00         0.00           Cask with FranceService Agents         1114         0.00         0.00         0.00         0.00           Dar Fran Butgerts         1100         0.00         0.00         0.00         0.00         0.00           Dar Fran Asset         1100         0.00	,	1131	0.00	0.00	0.00	0.00			
Dar Fons Lagers         Field         0.00         7559(00)         0.00         7559(00)           Daront Recently         110         0.00	Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00			
Due non lavaré         [180]         0.00         0.00         0.00         0.00           Due l'ison lavaré         [110]         0.00 <td< td=""><td>Due From Other Agencies</td><td>1220</td><td>320,574.00</td><td>1,400,059.00</td><td>43,745.00</td><td>1,764,378.00</td></td<>	Due From Other Agencies	1220	320,574.00	1,400,059.00	43,745.00	1,764,378.00			
Dynamic Reviewals         1710         0.00         0.00         0.00           Cala unit Spruite Agenti         1114         0.00         0.00         0.00           Cala unit Spruite Agenti         1120         0.01         0.00         0.00         0.00           Cala unit Spruite Agenti         1120         0.01         0.00         0	Due From Budgetary Funds	1141		736,956.00		736,956.00			
Die Fon Istenal Paula         142         0.00         0.00         0.00           Barnaler         114         0.00         0.00         0.00         0.00           Barnaler         1230         0.10         0.00						0.00			
Cale walf, inclusion:         1111         0.00         0.00         0.00         0.00           Namba         1100         415,56.0         0.00         0.00         0.155.00         0.122.45           Namba         1200         401,80.00         0.00						0.00			
Instancy         110         413.560         0.00         0.00         413.566           Long-Tem Instances         140         0.00         0.						0.00			
Pagual from         1200         4919701         0.00         215700         151244           Iond Aust         1600         0.00<						0.00			
Ling-Torn Number         1440         0.00									
Teal Ases         (						512,644.00			
DIFFERENCIATIONS OF EXSURCTS         00         00         000 </td <td></td> <td>1400</td> <td></td> <td></td> <td></td> <td></td>		1400							
Accamaland Decrave in Fax Value of Hedging Deroutive         101         0.00         0.00         0.00         0.00           Tand Aster and Deformed Onthons of Kourres         -         4.126.08.00         1.522.49.00         1.401.116.00         7.530.00           LAIL TILLS         -         4.126.08.00         1.602.49.00         0.00         0.00         0.00           Cach Verdand         2125         0.00         0.00         0.00         0.00         0.00           Accend Statins and Benefits         2110         2.34.47.00         1.448.700.00         0.00         0.00         0.00           Accend Statins and Benefits         2120         0.00         <			4,120,038.00	1,022,439.00	1,401,100.00	7,550,205.00			
Tail Deferred Outflows of Resources         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         7.550.00           LARLET INS, DEFERED INCOWS OR RESOURCES         4.126.850.0         1.522.450.0         1.610.105.0         7.250.00           Cash Orsenia         2110         5.31.470.0         1.408.940.0         10.05.0         0.00		1910	0.00	0.00	0.00	0.00			
Tail Asses and Pierred Outflows of Resources         1         4.126.638.00         1.522.499.00         1.401,100.00         7.359.293           AND FIND RLANCYS         2125         0.00		1710				0.00			
LABILTIES, DEFIREE INCLOS OF RESOURCES AD PTAD BLACKES LABILTIES C. 0.00 AD PTAD BLACKES 2110 2110 2110 2110 2110 2110 2120 212						7,350,203.00			
Cach Creadn Alline and Withologing         2123         0.00         0.00         0.00           Promil Ducknisms and Withologing         2170         0.000         0.000         0.000         0.000           Shale Tak Pyshik         2120         2.035.54.00         3.55.31.00         3.85.14.00         4.85.551           Shale Tak Pyshik         2200         0.00         0.00         0.00         0.00           Owned their Pyshik         2200         0.010         0.000         0.000         0.000           Ders Dher Agenetic         2200         3.12.510         7.71.660         2.02.510         1.72.140           Ders Dher Agenetic         2210         3.01.20         0.71.660         0.000         0.00         0.00           Ders Dher Agenetic         2115         0.00         0.000         0.	LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Accund Sharefan         2110         223,447.00         1,449,9000         110,851.00         206,000           Accounts Prysike         2120         0.00         0.00         0.00         0.00           Accounts Prysike         2120         0.00		2125	0.00	0.00	0.00	0.00			
Payodl Dokatons and Witholding:         2170         0.00         0.00         0.00         0.00           Accounts Psyche         2260         0.00         0.00         0.00         0.00           Carrent Note Psyche         2250         0.000         0.00         0.00         0.00           Accruit Interest Psyche         2250         0.000         0.00         0.00         0.00           Accruit Interest Psyche         2210         0.000         0.00         0.00         0.00           Date to Interest Fsyche         2210         0.000         0.00         0.00         0.00           Date to Interest Fsyche         2210         0.000         0.00         0.00         0.00         0.00           Date to Interest Fsyche         2210         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>2,084,088.00</td></td<>						2,084,088.00			
Accounts Payable         2120         29255.00         365.310         88.354.40         948.355           Sker Tar Payable         2250         0.00         0.00         0.00         0.00           Current Intered Payable         2210         0.00         0.00         0.00         0.00           Det on Other Agencian         2223         0.000         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>						0.00			
Current Noise Papaka         2520         0.00         0.00         0.00         0.00           Accored Interest Payable         220         0.00         0.00         0.00         0.00           Dets Other Agencies.         220         0.122.60         7.156.00         1.02.01.00         0.00           Dets Internal Franka         2161         46.765.00         0.00         0.00         0.00           Dets Internal Franka         2124         0.00         0.00         0.00         0.00           Other Posterphorement Benefin Liability         2116         0.00						483,551.00			
Accrucit Interest Psynble         2210         0.00         0.00         0.00         0.00           Date to Other Agencies         2230         3.125.00         7.15.00         2.05.30         17.15.00           Date to Magtery Funds         2161         36.57.65.00         0.00						0.00			
Deposite         2220         0.00         0.00         0.00         0.00           Det to Microgenes         2210         3.125.00         7.136.00         2.03.00         1.2314           Det to Microgenes         2210         3.025.00         0.						0.00			
Date to Date Agencies         2210         3.125.00         7.136.00         2.033.00         123.145           Date to Indegram Prads         2161         3.65.755.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         De to Fiscal Agent         2240         0.00         <	5					0.00			
Day to Buggary Funds         2161         16/0.756.00         0.00         10.900.00         373.655           Day to Internal Funds         2240         0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>						0.00			
Dae to Internal Funds         2162         0.00         0.00         0.00           Dae to Fiscal Agent         2240         0.00         0.00         0.00         0.00           Peasion Liability         2115         0.00         0.00         0.00         0.00           Other Postemphorem Renefits Liability         2116         0.00         0.00         0.00         0.00           Outper Outpertupement Renefits Liability         2116         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>12,314.00</td>						12,314.00			
Date of Field Agent         2240         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Pension Liability         2115         0.00         0.00         0.00           Dikr Potensphoyen Bendits Liability         2116         0.00         0.00         0.00         0.00           Dikr Potensphoyen Bendits Liability         2130         0.00						0.00			
Other Postemployment Benefis Lability         2116         0.00         0.000         0.000         0.000         0.000           Construction Contrack Payable         2140         0.00         0.000         <						0.00			
Judgmens Psyche         2130         0.00         0.00         0.00         0.00         0.00           Construction Contrack Psyche         2140         0.00						0.00			
Construction Contracts Payable         2140         0.00         0.00         3,1940         3,3194           Construction Contracts Payable Retained Percentage         2150         0.00						0.00			
Construction Contracts Payable - Realined Percentage         2150         0.00						3,194,00			
Mature Interest Psyable         2180         0.00         0.						0.00			
Unserind Revenues         2410         272,10,00         0,00         1,18,432,00         1,386,533           Total Liabilities         1,191,301,00         1,322,459,00         1,329,587,00         4,343,347           DeFERRED INFLOWS OR RESOURCES         2650         0,00         0,00         0,00         0,00           Accumulated Increase in Fair Value of Hedging Derivatives         2650         0,00	· · ·		0.00	0.00		0.00			
Unavailable Revenues         2410         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         1,322,459.00         1,323,587.00         4,343,347           DEFERRED INFLOWS OF RESOURCES         2610         0.00         1.352,683.00         0.00         0.00         1.553,60         52,644         52,644         52,644         52,644         52,645         52,60         52,645         52,60         52,645         52,645         52,60         52,640         52,60         52,801         52,801         52,801         52,801         52,801         52,801         52,801         52,801         52,801         52,801         52,801         52,812,801         52,801         52,801 </td <td>Matured Interest Payable</td> <td>2190</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Matured Interest Payable	2190	0.00	0.00	0.00	0.00			
Teal Liabilities         1,191,301.00         1,822,459.00         1,329,587.00         4,343,347           DFFERRED INCLOWS OF RESOURCES         2610         0.00         1.43,367         0.00         0.00         0.00         0.00         0.00         1.43,367         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         1.52,57.00         52,57.00         52,64         0.00<	Unearned Revenues	2410	272,110.00	0.00	1,114,425.00	1,386,535.00			
DEFERRED INFLOWS OF RESOURCES         2610         0.00	Unavailable Revenues	2410				0.00			
Accumulated Increase in Fair Value of Hedging Derivatives         2610         0.00			1,191,301.00	1,822,459.00	1,329,587.00	4,343,347.00			
Deferred Revenues         2630         0.00         415,366.00         0.00         0.00         0.00         0.01         2157.00         512,644           Permanet Pund Principal         2712         491,087.00         0.00									
Total Deferred Inflows of Resources         0.00						0.00			
FUND BALANCES         Proper data         Program		2630				0.00			
Nonspendable:         2711         415,366.00         0.00         415,367.00           Inventory         2712         419,087.00         0.00         21,557.00         512,644           Permanent Fund Principal         2713         0.00         0.00         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00         0.00         0.00           Total Nonspendable Fund Balances         2710         906,453.00         0.00         0.00         0.00           Restricted for:         Economic Stabilization         2721         0.00			0.00	0.00	0.00	0.00			
Inventory         2711         415,366         0.00         0.00         415,366           Prepaid Amounts         2712         491,087.00         0.00         21,557.00         512,644           Permanent Fund Principal         2713         0.00         0.00         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00         0.00         0.00           Total Nonspendable Fund Balances         2710         906,453.00         0.00         21,557.00         928,010           Restricted for:           0.00									
Prepried Amounts         2712         491,087,00         0.00         21,557,00         512,644           Permanent Fund Principal         2713         0.00		2711	415 366 00	0.00	0.00	415 366 00			
Permanent Fund Principal         2713         0.00         0									
Other Not in Spendable Fund Balances         2719         0.00         0.00         0.00         0.00         0.00           Total Nonspendable Fund Balances         2710         906,453.00         0.00         21,557.00         928,010           Restricted for:						0.00			
Total Nonspendable Fund Balances         2710         906,453.00         0.00         21,557.00         928,010           Restricted for:						0.00			
Restricted for:         2721         0.00         0.00         0.00         0.00           Economic Stabilization         2722         0.00         0.00         0.00         0.00           State Required Carryover Programs         2723         0.00         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00         0.00         0.00           Debt Service         2725         0.00         0.00         0.00         0.00         0.00           Capital Projects         2726         0.00         0.00         0.00         0.00         0.00         2.028,884.00         0.00         0.00         2.028,884.00         0.00         49,962.00         49,962         49,962         0.078,846         2.0720         2.028,884.00         0.00         49,962.00         49,962         0.078,846         2.078,846         2.000         0.						928,010.00			
Federal Required Carryover Programs         2722         0.00         0.00         0.00         0.00           State Required Carryover Programs         2723         0.00 <td>Restricted for:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Restricted for:								
State Required Carryover Programs         2723         0.00         0.00         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00						0.00			
Local Sales Tax and Other Tax Levy         2724         0.00         0.00         0.00         0.00         0.00           Debt Service         2725         0.00         0.00         0.00         0.00         0.00           Capital Projects         2726         0.00         0.00         0.00         0.00         0.00           Restricted for         2729         2,028,884.00         0.00         0.00         49,962.00         49,962.00           Total Restricted Fund Balances         2720         2,028,884.00         0.00         0.00         49,962.00         2,078,846           Committed to:						0.00			
Debt Service         2725         0.00						0.00			
Capital Projects         2726         0.00						0.00			
Restricted for         2729         2,028,884,00         0.00         0.00         2,028,884           Restricted for         2729         0.00         0.00         49,962.00         49,962           Total Restricted Fund Balances         2720         2,028,884.00         0.00         49,962.00         2,078,886           Committed to:						0.00			
Restricted for         2729         0.00         0.00         49,962.00         49,962.00         249,962           Total Restricted Fund Balances         2720         2,028,884.00         0.00         49,962.00         2,078,846           Committed to: <td< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>						0.00			
Total Restricted Fund Balances         2720         2,028,884.00         0.00         49,962.00         2,078,846           Committed to:			1. 1.1.1			2,028,884.00 49,962.00			
Committed to:         2731         0.00         0.00         0.00         0.00           Contractual Agreements         2732         0.00         <									
Economic Stabilization         2731         0.00         0.00         0.00         0.00           Contractual Agreements         2732         0.00         0.00         0.00         0.00           Committed for         2739         0.00         0.00         0.00         0.00           Committed for         2739         0.00         0.00         0.00         0.00           Total Committed Fund Balances         2730         0.00         0.00         0.00         0.00           Assigned to:		2720	2,026,884.00	0.00	49,962.00	2,078,846.00			
Contractual Agreements         2732         0.00         0.0		2731	0.00	0.00	0.00	0.00			
Committed for         2739         0.00         0.00         0.00         0.00           Committed for         2739         0.00         0.00         0.00         0.00         0.00           Total Committed Fund Balances         2730         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00			
Committed for         2739         0.00						0.00			
Total Committed Fund Balances         2730         0.00         0.00         0.00         0.00         0.00           Assigned to:						0.00			
Special Revenue         2741         0.00         0.00         0.00         0.00           Debt Service         2742         0.00         0.00         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0		2730	0.00	0.00	0.00	0.00			
Debt Service         2742         0.00         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00         0.00         0.00           Total Fund Balances         2750         0.00 <t< td=""><td>Assigned to:</td><td></td><td></td><td></td><td></td><td></td></t<>	Assigned to:								
Capital Projects         2743         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00         0.00         0.00           Total Fund Balances         2750         0.00         0.00         0.00         0.00           Total Fund Balances         2700         2.935,337.00         0.00         71,519.00         3,006,856						0.00			
Permanent Fund         2744         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00			
Assigned for         2749         0.00         0.00         0.00         0           Assigned for         2749         0.00         0.00         0.00         0         0           Total Assigned Fund Balances         2740         0.00         0.00         0.00         0         0           Total Insigned Fund Balances         2750         0.00         0.00         0.00         0         0           Total Fund Balances         2700         2,935,337.00         0.00         71,519.00         3,006,856						0.00			
Assigned for         2749         0.00         0.00         0.00         0           Total Assigned Fund Balances         2740         0.00         0.00         0.00         0         0           Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0         0           Total Fund Balances         2700         2.935,337.00         0.00         71,519.00         3,006,856						0.00			
Total Assigned Fund Balances         2740         0.00         0.00         0.00         0           Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0         0           Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0         0           Total Fund Balances         2700         2,935,337.00         0.00         71,519.00         3,006,856						0.00			
Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0           Total Fund Balances         2700         2,935,337.00         0.00         71,519.00         3,006,856						0.00			
Total Fund Balances         2700         2,935,337.00         0.00         71,519.00         3,006,856						0.00			
	·					0.00			
10tal Liabilities, Deterred Inflows of		2700	2,935,337.00	0.00	71,519.00	3,006,856.00			
			4 107 700 70	1 000 150 00	1 101 107 00	7,350,203.00			

		Debt Service Funds						
		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other	
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250	290	
ASSETS AND DEPERKED OUTFLOWS OF RESOURCES								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	
Investments Taxas Passivable Nat	1160 1120	98,964.00	0.00	0.00	0.00	0.00	0.00	
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00	
Long-Term Investments	1250	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assets		98,964.00	0.00	0.00	0.00	0.00	0.00	
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00	0.00	0.00	0.00	0.00	
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assets and Deferred Outflows of Resources		98,964.00	0.00	0.00	0.00	0.00	0.00	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES								
AND FUND BALANCES								
LIABILITIES Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	0.00	
Sales Tax Payable Current Notes Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	
Matured Interest Payable Unearned Revenues	2190 2410	0.00	0.00	0.00	0.00	0.00	0.00	
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.00	0.00	0.00	
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00	0.00	0.00	
Total Deferred Inflows of Resources	2000	0.00	0.00	0.00	0.00	0.00	0.00	
FUND BALANCES								
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	
Total Nonspendable Fund Balances Restricted for:	2710	0.00	0.00	0.00	0.00	0.00	0.00	
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00 98,964.00	0.00	0.00	0.00	0.00	0.00	
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	
Total Restricted Fund Balances Committed to:	2720	98,964.00	0.00	0.00	0.00	0.00	0.00	
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00	
Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned to:	_,							
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service	2742 2743	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Projects Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00	0.00	
Total Fund Balances	2730	98,964.00	0.00	0.00	0.00	0.00	0.00	
Total Liabilities, Deferred Inflows of								
Resources and Fund Balances		98,964.00	0.00	0.00	0.00	0.00	0.00	

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due From Other Agencies Due From Budgerary Funds Due From Insurer	Account Number 1110 1160 1120	ARRA Debt Service 299 1,062,742.00	Total Nonmajor Debt Service Funds
ASSETS Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due From Other Agencies Due From Budgetary Funds	Number 1110 1160	299	Funds
ASSETS Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due From Other Agencies Due From Budgetary Funds	1110 1160		
ASSETS Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due From Other Agencies Due From Budgetary Funds	1160	1,062,742.00	1.0/0 5/0 00
Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due From Other Agencies Due From Budgetary Funds	1160	1,062,742.00	1 0/0 740 00
Taxes Receivable, Net Accounts Receivable, Net Interest Receivable on Investments Due From Other Agencies Due From Budgetary Funds			1,062,742.00
Accounts Receivable, Net Interest Receivable on Investments Due From Other Agencies Due From Budgetary Funds	1120	0.00	98,964.00
Interest Receivable on Investments Due From Other Agencies Due From Budgetary Funds		0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1131	0.00	0.00
Due From Budgetary Funds	1170	0.00	0.00
	1220	0.00	0.00
Due From Insurer	1141	0.00	0.00
Deposits Receivable	1180 1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	11142	19,562,276.00	19,562,276.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets		20,625,018.00	20,723,982.00
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		20,625,018.00	20,723,982.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES			
AND FUND BALANCES LIABILITIES	1		
LIABILITIES Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2125	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2170	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116 2130	0.00 0.00	0.00
Judgments Payable Construction Contracts Payable	2130	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	1,062,742.00	1,062,742.00
Unearned Revenues	2410	0.00	0.00
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		1,062,742.00	1,062,742.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00
Nonspendable: Inventory	2711	0.00	0.00
Prepaid Amounts	2711	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00
Restricted for:			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	19,562,276.00	19,661,240.00
Capital Projects	2726	0.00	0.00
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00 19,562,276.00	0.00 19,661,240.00
Total Restricted Fund Balances Committed to:	2720	19,562,276.00	19,001,240.00
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2731	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
Assigned to:		_	
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
T + 14 1 1E 1E 1	2740	0.00	0.00
Total Assigned Fund Balances		0.00	0.00
Total Unassigned Fund Balances	2750		
	2750 2700	19,562,276.00	19,661,240.00

۱ <u>٫                                    </u>	Capital Projects F							
		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District	Capital Projects Funds Capital Outlay and	
	Account	(COBI)	Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	Debt Service	
	Number	310	320	330	340	350	360	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS							ı [!	
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Agencies Due From Budgetary Funds	1220	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Insurer	1141	0.00	0.00	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00	
Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	
DEFERRED OUTFLOWS OF RESOURCES	1	1 1						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	
Total Deferred Outflows of Resources	<b>F</b>	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	0.00	
Current Notes Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00 0.00	0.00	0.00	0.00	0.00	
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	
Judgments Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues Unavailable Revenues	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00	
Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	0.00	
DEFERRED INFLOWS OF RESOURCES	+	0.00	0.00	0.00	0.00	0.00	0.00	
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	
FUND BALANCES			İ I			i	1	
Nonspendable:	2711	0.00	0.00	0.00	0.00	0.00	0.00	
Inventory Prepaid Amounts	2711 2712	0.00	0.00	0.00	0.00	0.00	0.00	
Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00	0.00	
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for:								
Economic Stabilization Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00	0.00	0.00	0.00	0.00	0.00	
Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00	
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	
Contractual Agreements	2731	0.00	0.00	0.00	0.00	0.00	0.00	
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00	
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned to:	07.11	0.00	0.00	0.00	0.00	0.00	0.00	
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.00	0.00	
Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00	
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00	
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00	
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	
Resources and Fund Balances	ــــــــــــــــــــــــــــــــــــــ	0.00	0.00	0.00	0.00	0.00	0.00	

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Capital Projects 399	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Tullber	570	500	570	577	1 41105
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Lash and Lash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1141	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114 1150	0.00	0.00	0.00	0.00 0.00	0.00
Inventory Prepaid Items	1150	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
I OTAL ASSESS AND DETERTED UNITONS OF RESOURCES LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00 0.00
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Budgetary Funds	2230	0.00	0.00	0.00	0.00	0.00 0.00
Due to Internal Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00 0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725 2726	0.00	0.00	0.00	0.00	0.00 0.00
Capital Projects Restricted for	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue Debt Service	2741 2742	0.00	0.00 0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2018

Investments         1160         0.00         98,964.00           Taxes Receivable, Net         1120         0.00         0.00           Accounts Receivable, Net         1131         0.00         0.00           Interest Receivable on Investments         1170         0.00         0.00           Due From Other Agencies         1220         0.00         1.764,378.00           Due From Budgetary Funds         1141         0.00         736,956.00           Due From Insurer         1180         0.00         0.00           Due From Insurer         1180         0.00         0.00           Cash with Fiscal/Service Agents         1114         0.00         95,62,276.00           Inventory         1150         0.00         415,366.00           Prepaid Items         1230         0.00         512,644.00           Long-Term Investments         1460         0.00         28,074,185.00           DEFERRED OUTFLOWS OF RESOURCES         0.00         28,074,185.00         28,074,185.00           LABILITIES, DEFERRED INFLOWS OF RESOURCES         0.00         28,074,185.00         28,074,185.00		Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
Cah and Cah Espicatents         110         0.00         4,933,041.00           Taxes Receivable, Net         1120         0.00         0.00           Taxes Receivable, Net         1120         0.00         0.00           Date From Bidgetworks         1120         0.00         7,943,750           Date From Bidgetwork Agents         1124         0.00         0.00           Date From Bidgetwork Agents         1114         0.00         0.00           Date From Bidgetwork Agents         1114         0.00         0.00           Date From Bidgetwork Agents         1114         0.00         0.00         0.00           Total Assets				
Incestances         1160         0.00         98,9440           Accounts Receivable, Net         1131         0.00         0.00           Accounts Receivable, Net         1131         0.00         0.00           Der Inno Nücer Agenacies         1120         0.00         1.744,178,100           Der Forn Insacre         1180         0.00         7.944,178,100           Der Forn Insacre         1180         0.00         0.00           Der Forn Insacre         1180         0.00         0.00           Der Forn Insacre         1160         0.00         0.00           Der Forn Insacre         1160         0.00         1.542,556.00           Der Forn Insacre         1160         0.00         1.542,566.00           Der Forn Insacre         0.00         0.00         1.542,566.00           Der Farb Insacre         0.00         0.00         0.00           Call Assets and Deffer Outlines of Researces         0.00         0.00         0.00           Total Assets and Deferred Outlines of Researces         0.00         0.00         0.00           Card Assets and Deferred Outlines of Researces         0.00         0.00         0.00           Card Assets and Deferred Outlines of Researces         0.00 <td< td=""><td>Cash and Cash Equivalents</td><td>1110</td><td>0.00</td><td>4,983,601.00</td></td<>	Cash and Cash Equivalents	1110	0.00	4,983,601.00
Accounts Rocivable, Net         113         0.00         0.00           Due From Mulgarey Funds         1120         0.00         1.764.78.00           Due From Mulgarey Funds         1141         0.00         7.655.60           Due From Mulgarey Funds         1140         0.00         7.655.60           Due From Mulgarey Funds         1114         0.00         7.655.60           Due From Mulgarey Funds         1114         0.00         7.655.60           Due From Mulgarey Funds         1113         0.00         1.955.225.60           Cash with Fiscal Service Age         0.00         1.952.255.60         0.00           Dergard Insert         1.100         0.00         1.952.255.60         0.00           Cash with Fiscal Service Age Adue of Hedging Derivatives         1.940         0.00         1.000           Cast Adue In Derivative Adue of Hedging Derivatives         1.940         0.00         1.000           Cast Adue In Derivative Adue of Hedging Derivatives         1.000         1.000         1.000           LABILITES         DEFERED DIFLOWS OF RESOURCES         0.00         0.000         0.000           Cash Verdard         2.100         0.00         0.000         0.000         0.000         0.000         0.000	Investments			
Interest Recivable on Investments         1170         0.00         0.00           Due From Obek Agencies         120         0.00         1.74378.00           Due From Budgeury Funds         1141         0.00         7.6556.00           Der from Budgeury Funds         1110         0.00         0.00           Dersons Budgeurs Funds         1110         0.00         0.0227500           Dersons Budgeurs Agents         1114         0.00         1.95227500           Investmery         1150         0.00         2.9227800           Investmery         1150         0.00         1.92244.00           Long Term Investments         1400         0.00         0.00           Derson Obt Agency Budgeurs         1910         0.00         0.00           Derson Obt Agency Budgeurs Agents         1910         0.00         0.00           Teal Assets and Deferred Outflows of Resources         1.000         0.00         0.00           AD FUND BALANCES         2130         0.00         4.035100         0.00           Abster Stand Deferred Outflows of Resources         2130         0.00         0.00         0.00           Cash Overofinit Asset Stand Deferred Outflows of Resources         2130         0.00         0.00         0.00 <td></td> <td></td> <td></td> <td></td>				
Dar Form Dale Agencies         120         0.00         1.744.178.00           Dar Form Balegeray Fuels         1181         0.00         7.555.60           Dar Form Balegeray Fuels         1180         0.00         0.00           Dar Form Balegeray Fuels         1110         0.00         0.00           Dar Form Balegeray Fuels         1110         0.00         19.555.60           Dar Form Balegeray Fuels         1110         0.00         19.555.60           Dar Form Balegeray Fuels         1110         0.00         19.555.60           Derg Torm Investments         1240         0.00         0.00           Toral Assets         DEFERRED OUTFLOWS OF RESOURCES         0.00         0.00         0.00           Toral Assets Differed Outflows of Resources         0.00         0.00         0.00         0.00           Toral Assets Differed Outflows of Resources         0.00         0.00         0.00         0.00           Calo Outflows of Resources         2120         0.00         0.00         0.00           Calo Outflows of Resources         2120         0.00         0.00         0.00           Calo Outflows of Resources         2120         0.00         0.00         0.00           Calo Outflows of Resources				
Dar Form Indegram Funds         1141         0.00         756,956.00           Depoint Receivable         120         0.00         0.00           Depoint Receivable         120         0.00         0.00           Depoint Receivable         1142         0.00         0.00           Call with Final Service Agent         1114         0.00         0.00           Call with Final Service Agent         1140         0.00         0.00           Der Form Interains         1400         0.00         0.00           Call with Final Service Agent         100         0.00         0.00           Der Form Interains         1400         0.00         0.00           Total Acets and Defining Derivatives         1910         0.00         0.00           Carb Overlaft         2120         0.00         0.00         0.00           Carb Overlaft         2120         0.00         0.00         0.00           Carb Overlaft         2200         0.00 <td></td> <td></td> <td></td> <td></td>				
Dae From Insurer         1180         0.00         0.00           Derposits Receives Agents         1142         0.00         0.00           Low vith Field Services Agents         1114         0.00         1150         1052276.00           Low vith Sield Services Agents         1114         0.00         11532276.00         1153         0.00         11532276.00           Long Tom Investments         1230         0.00         0.00         11532         0.00         115323276.00         11532276.00         11532276.00         11532276.00         11532276.00         11532276.00         11532276.00         11532276.00         11532276.00         11532276.00         11532276.00         11532276.00         1153276.				
Dae From Internal Funds         1142         0.00         0.00           Inventory         1150         0.00         41552276.00           Inventory         1150         0.00         41552276.00           Inventory         1160         0.00         4155.02           Log_2 ferm Inventments         1140         0.00         25.074.185.00           Log Jose         0.00         0.00         0.00           Total Assets         0.00         0.00         0.00           Assets and Defered Outflows of Resources         0.00         0.00         0.00           Cash Overdraft         2125         0.00         0.00         0.00           Cash Overdraft         2226         0.00         0.00         0.00           Career Moster Supable         2220         0.00         0.00         0.00           Career Moster Supable         2220         0.00         0.00         0.00           Career Most				<i></i>
Cale visit FicualService Agents         1114         0.00         19502756           Dergaid lems         1230         0.00         \$12,56,00           Dergaid lems         1230         0.00         \$12,56,00           Dergaid lems         1400         0.00         \$12,66,00           Dergaid lems         0.00         \$2,07,1155,00         0.00           Total Asset         0.00         0.00         0.00           Accumulated Decrease in Far Value of Heging Derivatives         1910         0.00         0.00           Tatal Deferred Outhres of Resources         0.00         0.00         0.00           LABILITIS         DEFERRED UNELOWS OF RESOURCES         0.00         0.00         0.00           AND FUND BALANCES         2110         0.00         0.00         0.00           Cach Overlant         2125         0.00         0.00         0.00           Accounts Prayble         2100         0.00         0.00         0.00           Cach Overlant         2120         0.00         0.00         0.00           Cach Overlant         2120         0.00         0.00         0.00           Cach Overlant         2120         0.00         0.00         0.00           <				
Inventory         1150         0.00         4153.664.00           Long-Tern Investments         1460         0.00         0.02           DEFERRED OUTFLOWS OF RESOURCES         0.00         0.00         0.00           DEFERRED OUTFLOWS OF RESOURCES         0.00         0.00         0.00           Teal Assets         0.00         0.00         0.00         0.00           Cash Oreednin         2125         0.00         0.00         0.00           Payroll Decisions and Witholding         2170         0.00         0.00         0.00           Sales Tax Payable         2260         0.00         0.00         0.00           Carner Notes Physike         2230         0.00         0.00         0.00           Date to Bedgettry Finds         2161         0.00         0.00         0.00           Date to Bedgettry Finds         2162         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0				
Pengal hem         1220         0.00         \$12,240,00           Degr Tern Investments         1460         0.00         0.00           DEFERCE DUTFLOWS OF RESOURCES         0.00         28,674,185,00           Accumulated Decrease in Fair Value of Hedging Derivatives         1910         0.00         0.00           Total Assets and Deferred Outflows of Resources         0.00         28,674,185,00         0.00           AND FUND BALANCES         0.00         22,074,185,00         0.00         0.00           Cask Overhead         2175         0.00         0.00         0.00           Sask Tax Papable         2170         0.00         0.00         0.00           Accounting and Withholdings         2170         0.00         0.00         0.00           Accounts Papable         2220         0.00         0.00         0.00           Current Notes Papable         2220         0.00         0.00         0.00           Date to Marc Agent         2240         0.00         0.00         0.00           Date to Marc Agent         2240         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td></td> <td></td> <td></td> <td></td>				
Long-Term Investment         1460         0.00         0.00           DEFERED OUTFLOWS OF RESOURCES         2807418500         2807418500           Accumulated Decrease in Fair Value of Ideging Derivatives         1910         0.00         0.00           Total Aster and Deferred Outflows of Resources         0.00         0.00         0.00           Total Aster and Deferred Outflows of Resources         0.00         0.00         0.00           LABILTIES, DEFERRED INFLOWS OF RESOURCES         2125         0.00         0.00           AND FUND BALANCES         2110         0.00         0.00           Accural Subinicitian all Reefits         2110         0.00         0.00           Scounts Payable         2200         0.00         0.00           Current Notes Payable         2210         0.00         0.00           Current Notes Payable         2210         0.00         0.00           Current Notes Payable         2210         0.00         0.00           Due to Budgeray Funds         2160         0.00         0.00           Due to Budgeray Funds         2160         0.00         0.00           Due to Budgeray Funds         2116         0.00         0.00           Due to Budgeray Funds         2180 <td< td=""><td></td><td></td><td></td><td></td></td<>				
DEFERED OUTFLONS OF RESOURCES         0.00         0.00           Total Deferred Outflows of Resources         1910         0.00         0.00           Total Acets and Deferred Outflows Of Resources         0.00         0.00         0.00           LABILITUS, DEFERRED INFLOWS OF RESOURCES         0.00         28.074.185.00         1.188.111145.0           Cach Overdraft         2110         0.00         0.00         0.00           Accrued Salaries and Henefits         2110         0.00         0.00         0.00           Accrued Salaries and Wathlodings         2170         0.00         0.00         0.00           Accrued Salaries and Wathlodings         2170         0.00         0.00         0.00           Accrued Intexel Psyable         2260         0.00         0.00         0.00           Carrent Intexel Psyable         2210         0.00         0.00         0.00           Deto Internal Frands         2161         0.00         0.00         0.00         0.00           Deto Internal Frands         2142         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.0				<i></i>
Accumulated Decrease in Fair Value of Hedging Derivatives         1910         0.00         0.00           Total Acter of Outflows of Resources         0.00         28.074,185.00           LIABLITTES, DEFERRED INFLOWS OF RESOURCES             AND FIND BALANCES         2125         0.00         0.00           Arconst Salaria and Benefits         2110         0.00         20.80480830           Arconst Salaria and Benefits         2110         0.00         48.551.00           Accounts Payable         2120         0.00         0.00           Accounts Payable         2220         0.00         0.00           Accounts Payable         2210         0.00         0.00           Accounts Payable         2210         0.00         0.00           Accounts Payable         2210         0.00         0.00           Due to Modestry Funds         2161         0.00         0.00           Due to Instal Argent         2140         0.00         0.00           Due to Modestry Funds         2161         0.00         0.00           Due to Modestry Funds         2160         0.00         0.00           Due to Fiscal Argent         2160         0.00         0.00           Desto Internal F	Total Assets		0.00	28,074,185.00
Total Deferred Outflows of Resources         0.00         0.00           LABRLITES, DEFERRED INFLOWS OF RESOURCES         0.00         28,074,185.00           AND FUND BALANCES         0.00         0.00           LABLITIES, DEFERRED INFLOWS OF RESOURCES         0.00         0.00           AND FUND BALANCES         0.00         0.00           Cach Overdant         2110         0.00         0.00           Accrued Salaries and Benefits         2110         0.00         0.00           Accourds Payable         2120         0.00         0.00           Accourds Payable         2100         0.00         0.00           Carrent Notes Payable         2210         0.00         0.00           Carrent Notes Payable         2210         0.00         0.00           Deto Sinternal Funds         2121         0.00         0.00           Deto Fineral Argent         2240         0.00         0.00           Deto Fineral Funds         2115         0.00         0.00           Deto Fineral Funds         2116         0.00         0.00           Deto Fineral Funds         2130         0.00         0.00           Deto Fineral Funds         2130         0.00         0.00				
Total Assets and Deferred Outflows of RESOURCES AND FIND BALANCES         0.00         28.074,185.00           AND FIND BALANCES AND FIND BALANCES         2125         0.00         0.00           Accounts Paylance and Benefits         2110         0.00         0.00           Accounts Paylance and Benefits         2110         0.00         0.00           Accounts Paylable         2120         0.00         0.00           Accounts Paylable         2120         0.00         0.00           Accounts Paylable         2220         0.00         0.00           Accounts Paylable         2220         0.00         0.00           Carrent Notes Paylable         2220         0.00         0.00           Due to Died Agencies         2161         0.00         0.00           Due to Died Agencies         2162         0.00         0.00           Due to Fiscal Agent         2160         0.00         0.00           Due		1910		
LIABILITES, DEFERED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITES Cach Overdraft 2125 0.00 2000 2000 2000 2000 2000 2000 20				
AND FUND BALANCES LABLITHES         2125         0.00         0.00           Cash Overdanta         2100         0.00         2.084.088.00         0.00         2.084.088.00           Paroll Deductions and Withholdings         2170         0.00         0.80.08.08.00         0.00           Sales Tax, Payable         2280         0.00         0.00         0.00           Carent Notes Payable         2220         0.00         0.00           Carent Notes Payable         2220         0.00         0.00           Carent Notes Payable         2220         0.00         0.00           Corrent Notes Payable         2220         0.00         0.00           Det to Indegraty Funds         2161         0.00         0.73.650.00           Due to Internal Funds         2161         0.00         0.00           Due to Internal Funds         2116         0.00         0.00           Construction Contrats Payable         2130         0.00         0.00           Construction Contrats Payable         2180         0.00         0.00           Construction Contrats Payable         2180         0.00         0.00           Construction Contrats Payable         2180         0.00         0.00           Cons		1	0.00	28,074,185.00
Cash Overdarin         2125         0.00         0.00           Parroll Deductions and Withholdings         2170         0.00         0.00           Accounts Payable         2120         0.00         0.48551.00           Sales Tax Payable         2260         0.00         0.00           Current Notes Payable         2220         0.00         0.00           Accounts Payable         2220         0.00         0.00           Dopoits Payable         2220         0.00         0.00           Dopoits Payable         2220         0.00         0.00           Dopoits Payable         2220         0.00         0.00           Due to Indegraty Funds         2161         0.00         0.73,6550           Due to Internal Funds         2161         0.00         0.00           Due to Internal Funds         2161         0.00         0.00           Construction Contracts Payable         2130         0.00         0.00           Construction Contracts Payable         2180         0.00         0.00           Construction Contracts Payable         2180         0.00         0.00           Unavailable Revenues         2410         0.00         0.00         0.00           Unar	AND FUND BALANCES			
Acrued Sularies and Benchis         2110         0.00         2.084,088.00           Accounts Phyable         2120         0.00         483,551,00           Stels Tax Payable         2260         0.00         0.00           Current Notes Phyable         2220         0.00         0.00           Current Notes Phyable         2210         0.00         0.00           Current Notes Phyable         2210         0.00         0.00           Deposite Phyable         2210         0.00         0.00           Due to Mark Agencies         2220         0.00         0.2314,00           Due to Mark Agencies         2210         0.00         0.00           Due to Badgetary Funds         2161         0.00         0.00           Due to Ensel Agent         2240         0.00         0.00           Other Posteruployment Benchis Liability         2115         0.00         0.00           Other Posteruployment Benchis Liability         2140         0.00         0.00           Construction Contracts Phyable         2180         0.00         0.00           Construction Contracts Phyable - Retained Percentage         2180         0.00         1.062,742.00           Unarrent Kervenes         2610         0.00				
Payroll Deductions and Withholdings         2170         0.00         0.00           Sacouns Payable         2200         0.00         485.551.00           Sales Tax Payable         2220         0.00         0.00           Current Notes Payable         2220         0.00         0.00           Current Notes Payable         2220         0.00         0.00           Dopoits Payable         2220         0.00         0.00           Dow to Other Agencies         2220         0.00         0.00           Date to Other Agencies         2220         0.00         0.00           Date to Internal Funds         2162         0.00         0.00           Date to Internal Funds         2162         0.00         0.00           Date to Internal Funds         2162         0.00         0.00           Other Postemphoyment Benefits Liability         2115         0.00         0.00           Construction Contracts Payable - Retained Percentage         2150         0.00         0.00           Construction Contracts Payable         2180         0.00         1.062.742.00           Unavailable Revenues         2410         0.00         0.00           Unavailable Revenues         2610         0.00         0.00 <td>Cash Overdraft</td> <td></td> <td></td> <td></td>	Cash Overdraft			
Accounts Payable         2120         0.00         483,551.00           Sales Tax Payable         2260         0.00         0.00           Current Notes Payable         2210         0.00         0.00           Accound Interest Payable         2220         0.00         0.00           Deposits Payable         2220         0.00         0.12,314.00           Due to Mark Agencies         22230         0.00         0.00           Due to Insternal Funds         2162         0.00         0.00           Due to Ensternal Funds         2115         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Construction Contracts Payable         2130         0.00         0.00           Construction Contracts Payable         2140         0.00         1.00           Construction Contracts Payable         2180         0.00         1.06           Construction Contracts Payable         2140         0.00         1.08         0.00           Unvanibule Revenues         22410         0.00         1.08         0.00         0.00           Total Liabilities         2210         0.00         0.00         0.00         0.00         0.00         <				, ,
Sales Tax Pyable         2260         0.00         0.00           Corrent Notes Pyable         2210         0.00         0.00           Densite Pyable         2220         0.00         0.00           Date to Other Agencies         2230         0.00         0.00           Date to Duber Agencies         2240         0.00         0.00           Date to Testing Agencies         2240         0.00         0.00           Date to Testing Agencies         2161         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Construction Contracts Pyable         2180         0.00         0.00           Construction Contracts Pyable         2180         0.00         1.0427.420           Unavailable Revenues         2410         0.00         1.0527.420           Unavailable Revenues         2410         0.00         5.6606.890           DEFERRED INFLOWS OF RESOURCES         2610         0.00         0.00				
Current Nords Payable         2250         0.00         0.00           Deposits Payable         2210         0.00         0.00           Does to Other Agencies         2220         0.00         0.00           Does to Internal Funds         2161         0.00         0.00           Date to Internal Funds         2162         0.00         0.00           Date to Internal Funds         2161         0.00         0.00           Date to Internal Funds         2115         0.00         0.00           Date to Internal Funds         2116         0.00         0.00           Date To Startiction Contracts Payable         2130         0.00         0.00           Construction Contracts Payable         2180         0.00         0.00           Mattred Bonds Payable         2180         0.00         0.00           Unavariable Revenues         2410         0.00         1,368,550           Unavariable Revenues         2610         0.00         0.00           Deferred Revenues         2610         0.00         0.00           Deferred Inflows of Resources         2610         0.00         0.00           Deferred Inflows of Resources         2711         0.00         0.00 <t< td=""><td></td><td></td><td></td><td>,</td></t<>				,
Actured Interest Payable         2210         0.00         0.00           Date to Other Agencies         2220         0.00         12.314 00           Date to Dudgetary Funds         2161         0.00         373,665 00           Date to Instand Funds         2162         0.00         0.00           Date to Englagetary Funds         2162         0.00         0.00           Date to Fiscal Agent         2240         0.00         0.00           Date to Fiscal Agent         2161         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Construction Contracts Payable - Retined Percentage         2150         0.00         0.00           Matured Interest Payable         2180         0.00         1.042,742.00           Unvaniable Revenues         2410         0.00         1.042,742.00           Unvaniable Revenues         2610         0.00         0.00           Defered Revenues         2610         0.00         0.00           Defered Revenues         2610         0.00         0.00           Defered Revenues         2711         0.00				
Dae to Other Agencies         2230         0.00         12.314.00           Date to Internal Funds         2161         0.00         373.665         0.00           Date to Internal Funds         2162         0.00         0.00         0.00           Date to Internal Funds         2162         0.00         0.00         0.00           Date to Fiscal Agent         2240         0.00         0.00         0.00           Other Postemployment Benefits Liability         2115         0.00         0.00         0.00           Construction Contracts Payable         2130         0.00         0.00         0.00         0.00           Construction Contracts Payable         2180         0.00         0.00         1.062.742.00         0.00         1.062.742.00           Unavailable Revenues         2410         0.00         1.365.50.0         0.00         0	Accrued Interest Payable	2210		
Dae to Badgefary Funds         2161         0.00         373,665.00           Due to Itristel Funds         2162         0.00         0.00           Dae to Fiscal Agent         2240         0.00         0.00           Persion Lability         2115         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Construction Contracts Payable         2140         0.00         0.00           Construction Contracts Payable         2180         0.00         0.00           Matured Bonds Payable         2190         0.00         1.062,742.00           Unearend Revenues         2410         0.00         1.082,742.00           Unavailable Revenues         2410         0.00         0.00           Deferred Revenues         2610         0.00         0.00           Construction Contracts Payable         2610         0.00         0.00           Construction Contracts         2610         0.00         0.00           Deferred Revenues         2630         0.00         0.00           Construction Contracts         2711         0.00         0.00				
Due to Internal Funds         2162         0.00         0.00           Due to Fiscal Agent         2240         0.00         0.00           Pension Liability         2115         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Construction Constracts Payable         2130         0.00         0.00           Construction Constracts Payable - Retained Percentage         2130         0.00         0.00           Matured Interest Payable         2180         0.00         0.00         0.00           Unavailable Revenues         2410         0.00         1.062742.00         0.062742.00           Unavailable Revenues         2410         0.00         1.068755.00         0.00         0.00           Unavailable Revenues         2610         0.00         0.00         0.00         0.00           Total Liabilities         2610         0.00         0.00         0.00         0.00         0.00           Deferred Revenues         2610         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.0				
Dae to Fiscal Agent         2240         0.00         0.00           Pension Liability         2115         0.00         0.00           Other Postemployment Benefits Liability         2116         0.00         0.00           Indgments Payable         2130         0.00         0.00           Construction Contracts Payable         2140         0.00         0.00           Construction Contracts Payable         2150         0.00         0.00           Matured Bond Payable         2180         0.00         0.00           Matured Bond Payable         2190         0.00         1.062.742.00           Unavailable Revenues         2410         0.00         1.364.350           Unavailable Revenues         2410         0.00         0.00           DEFERRED INFLOW SOF RESOURCES          0.00         0.00           Accumulated Intersets in Fair Value of Hodging Derivatives         2610         0.00         0.00           Deferred Revenues         2711         0.00         5.406.80         0.00           Ivertory         2711         0.00         0.00         0.00           PUND BALANCES           0.00         0.00           Prepaid Amounts         2712				
Pension Liability         2115         0.00         0.00           Judgments Payable         2130         0.00         0.00           Construction Contracts Payable         2130         0.00         0.00           Construction Contracts Payable         2140         0.00         0.00           Matured Interest Payable         2180         0.00         0.00           Matured Interest Payable         2180         0.00         0.00           Uncannot Revenues         2410         0.00         1.362,742.00           Unavailable Revenues         2410         0.00         1.365,553.00           DeFERRED INFLOWS OF RESOURCES         2620         0.00         0.00           Accumulated Increase in Fair Value of Hedging Derivatives         2630         0.00         0.00           Defered Revenues         2630         0.00         0.00         0.00           Inventory         2711         0.00         415,366.00         0.00           Prepaid Anounts         2712         0.00         0.00         0.00           Other Not in Spendable Form         2711         0.00         415,366.00         0.00           Restricted for:         2710         0.00         0.00         0.00				
Other Postemployment Benefits Liability         2116         0.00         0.00           Jadgments Payable         2130         0.00         0.00           Construction Contracts Payable         2140         0.00         0.00           Construction Contracts Payable         2180         0.00         0.00           Matured Bonds Payable         2180         0.00         0.00           Matured Bonds Payable         2190         0.00         1.056,535.00           Unearned Revenues         2410         0.00         1.056,535.00           Unavailable Revenues         2410         0.00         0.00           Total Liabilities         0.00         5.406,089.00         DEFERRED INFLOWS OF RESOURCES         0.00           Cherred Revenues         2610         0.00         0.00         0.00           Accumulated Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00           From BALANCES         0.00         0.00         0.00         0.00           Inventory         2711         0.00         512,644.00         Permanent Fund Principal         2712         0.00         0.00           Total Liabilization         2712         0.00         0.00         0.00         0.00         0				
Judgments Payable         2130         0.00         0.00           Construction Contracts Payable         2140         0.00         3.194.00           Construction Contracts Payable         2180         0.00         0.00           Matured Interest Payable         2180         0.00         0.00           Unaailable Revenues         2410         0.00         1.062742.00           Unaailable Revenues         2410         0.00         5.406,089.00           Diayallable Revenues         2410         0.00         5.406,089.00           Diagened Revenues         2610         0.00         0.00           Deferred Inflows of ReSOURCES				
Construction Contracts Payable - Retained Percentage         2150         0.00         0.00           Matured Bonds Payable         2180         0.00         1.062,742.00           Uncarred Revenues         2410         0.00         1.062,742.00           Unavailable Revenues         2410         0.00         5.406,089.00           Davailable Revenues         2410         0.00         5.406,089.00           Discrete Revenues         2610         0.00         0.00           Construction Revenues         2630         0.00         0.00           Deference Inflows of Resources         2630         0.00         0.00           Fund Bat_ANCES         0.00         0.00         0.00           Nonspendable:         -         -         -           Inventory         2711         0.00         415,366.00           Prepaid Amounts         2712         0.00         0.00           Premanent Fund Principal         2713         0.00         0.00           Contomic Stabilization         2721         0.00         0.00           Restricted for:         -         -         0.00         0.00           Economic Stabilization         2722         0.00         0.00         0.00 <td></td> <td>2130</td> <td>0.00</td> <td>0.00</td>		2130	0.00	0.00
Matured Bonds Payable         2180         0.00         0.00           Matured Interest Payable         2190         0.00         1.062,742.00           UnavrialBolk Revenues         2410         0.00         1.366,353.00           UnavrialBolk Revenues         2410         0.00         5.406,089.00           DEFERRED INFLOWS OF RESOURCES         0.00         5.406,089.00           Accumulated Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00           Deferred Revenues         2630         0.00         0.00         0.00           Nonspendable:         0.00         415,366.00         0.00         0.00           Prepaid Anounts         2712         0.00         512,644.00         0.00           Prepaid Anounts         2712         0.00         0.00         0.00           Total Liabilitization         2712         0.00         0.00         0.00           Restricted for:         2710         0.00         0.00         0.00           Economic Stabilization         2722         0.00         0.00         0.00           Leconomic Stabilization         2722         0.00         0.00         0.00         0.00         0.00         0.00         0.00				
Matured Interest Payable         2190         0.00         1,062,742,00           Unearned Revenues         2410         0.00         1,386,535.00           Unvariable Revenues         2410         0.00         5,406,089.00           Total Lisbilities         0.00         5,406,089.00         0.00           DEFERED INFLOWS OF RESOURCES         0.00         0.00         0.00           Comunitated Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00           Deferred Revenues         2630         0.00         0.00         0.00           FUND BALANCES         0.00         415,366.00         0.00         1415,366.00           Prepaid Amounts         2711         0.00         415,366.00         0.00         0.00           Prepaid Amounts         27112         0.00				
Uncarrend Revenues         2410         0.00         1,386,535.00           Unavailable Revenues         2410         0.00         5,406,895.00           DEFERRED INFLOWS OF RESOURCES         0.00         5,406,895.00         0.00           Defered Revenues         2610         0.00         0.00           Committed Informs of Resources         2630         0.00         0.00           Dot Deferred Informs of Resources         2630         0.00         0.00           Prompadable:         1         0.00         415,366.00           Inventory         2711         0.00         415,366.00           Prepaid Amounts         2712         0.00         0.00           Prepaid Amounts         2711         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00           Economic Stabilization         2721         0.00         0.00           Total Nonspendable Form         2722         0.00         0.00           Economic Stabilization         2722         0.00         0.00           Total Nonspendable Form         2723         0.00         0.00           Leconomic Stabilization         2725         0.00         0.00           Capit				
Unavailable Revenues         2410         0.00         0.00           Total Liabilities         0.00         5,406,089.00           DEFERRED INFLOWS OF RESOURCES         2610         0.00         0.00           Accumulated Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00           Deferred Revenues         2630         0.00         0.00         0.00           Total Deferred Inflows of Resources         0.00         415,366.00         0.00           Propaid Amounts         2712         0.00         512,644.00           Prepaid Amounts         2713         0.00         0.00           Other Not in Spendable Form         2711         0.00         0.00           Total Nengendable Fund Balances         2710         0.00         0.00           Restricted for:         2         0.00         0.00         0.00           Cononic Stabilization         2722         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2725         0.00         19,661,240.00         0.00           Restricted for         2729         0.00         20,28,884.00				
DEFERRED INFLOWS OF RESOURCES         2610         0.00         0.00           Accumulated Increase in Fair Value of Hedging Derivatives         2630         0.00         0.00           Deferred Revenues         2630         0.00         0.00         0.00           Fund Deferred Inflows of Resources         0.00         0.00         0.00         0.00           Fund State         2711         0.00         415,366.00         Prepaid Amounts         2712         0.00         512,644.00           Prepaid Amounts         2712         0.00         0.00         0.00         0.00           Ottel No Spendable Fund Balances         2710         0.00         0.00         288,010.00           Restricted for:         2722         0.00				
Accumulated Increase in Fair Value of Hedging Derivatives         2610         0.00         0.00           Deferred Revenues         2630         0.00         0.00         0.00           FUND BALANCES         0.00         415,366.00         0.00         0.00           Promator Fund Principal         2711         0.00         512,644.00           Permanent Fund Principal         2713         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00           Total Nonspendable Form         2719         0.00         0.00           Restricted for:          0.00         0.00           Economic Stabilization         2721         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00           Local Sales Tax and Other Tax Levy         2725         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00           Local Sales Tax and Other Tax Levy         2729         0.00         2,028,884.00           Restricted for         2729         0.00         2,028,884.00           Restricted for         2731         0.00         0.00           Committed for			0.00	5,406,089.00
Deferred Revenues         2630         0.00         0.00           Total Deferred Inflows of Resources         0.00         0.00         0.00           Total Deferred Inflows of Resources         0.00         0.00         0.00           Inventory         2711         0.00         415,366.00           Prepaid Amounts         2712         0.00         512,644.00           Permanent Fund Principal         2713         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00           Total Nonspendable Form         2721         0.00         0.00           Constructed for:         Economic Stabilization         2721         0.00         0.00           Federal Required Carryover Programs         2722         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00         Capital Projects         2725         0.00         19,661,240.00         Capital Projects         2729         0.00         49,962.00         2,028,884.00         Restricted for         2729         0.00         49,962.00         Committed for         2739         0.00         0.00         Committed for         2739         0.00         0.00         Comitattal Agreements <td></td> <td></td> <td></td> <td></td>				
Total Deferred Inflows of Resources         0.00         0.00           FUND BALANCES         Nonspendable:         0.00         415,366.00           Inventory         2711         0.00         512,644.00           Permanent Fund Principal         2712         0.00         512,644.00           Permanent Fund Principal         2713         0.00         0.00           Other Not in Spendable Fund Balances         2710         0.00         928,010.00           Restricted for:				
FUND BALANCES         711         0.00         415,366.00           Inventory         2711         0.00         415,366.00           Prepaid Amounts         2712         0.00         512,644.00           Permanent Fund Principal         2713         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00           Total Nonspendable Form         2721         0.00         0.00           Restricted for:         2         0.00         0.00           Restricted for:         2         0.00         0.00           Federal Required Carryover Programs         2722         0.00         0.00           Deal Sales Tax and Other Tax Levy         2724         0.00         0.00           Debt Service         2725         0.00         19,661,240.00           Capital Projects         2726         0.00         0.00           Restricted for         2729         0.00         20,28,84.00           Restricted for         2731         0.00         0.00           Committed for         2739         0.00         0.00           Committed for         2739         0.00         0.00           Committed for         2739         0.00		2630		
Nonspendable:         2711         0.00         415,366.00           Prepaid Amounts         2712         0.00         512,644.00           Oermaneert Fund Principal         2713         0.00         0.00           Other Not in Spendable Form         2719         0.00         928,010.00           Restricted for:               Economic Stabilization         2721         0.00         0.00            State Required Carryover Programs         2722         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00           Debt Service         2725         0.00         0.00           Capital Projects         2726         0.00         0.00           Restricted for         2729         0.00         2,028,884.00           Restricted for         2729         0.00         2,028,884.00           Restricted for         2732         0.00         0.00           Commited to:              Economic Stabilization         2732         0.00         0.00           Commited for         2739         0.00         0.00           Committed for <t< td=""><td></td><td>1</td><td>0.00</td><td>0.00</td></t<>		1	0.00	0.00
Inventory         2711         0.00         415,366.00           Prepaid Amounts         2712         0.00         512,644.00           Permanen Fund Principal         2713         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00           Total Nonspendable Fund Balances         2710         0.00         928,010.00           Restricted for:               Economic Stabilization         2721         0.00         0.00            State Required Carryover Programs         2722         0.00         0.00             Local Sales Tax and Other Tax Levy         2724         0.00         0.00 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Permanent Fund Principal         2713         0.00         0.00           Other Not in Spendable Form         2719         0.00         0.00           Total Nonspendable Fund Balances         2710         0.00         928,010.00           Restricted for:		2711	0.00	415,366.00
Other Not in Spendable Form         2719         0.00         0.00           Total Nonspendable Fund Balances         2710         0.00         928,010.00           Restricted for:           0         0.00         928,010.00           Restricted for:          0.00         0.00         0.00         928,010.00           Federal Required Carryover Programs         2721         0.00         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00         0.00           Debt Service         2725         0.00         19,661,240.00         0.00           Capital Projects         2729         0.00         2,028,884.00         0.00         49,962.00           Restricted for         2729         0.00         49,962.00         0.00         21,740,086.00         0.00           Committed tor         2731         0.00         0.00         0.00         0.00         0.00         Committed tor         2739         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.0				
Total Nonspendable Fund Balances         2710         0.00         928,010.00           Restricted for:				
Restricted for:         2721         0.00         0.00           Federal Required Carryover Programs         2722         0.00         0.00           State Required Carryover Programs         2723         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00           Capital Projects         2725         0.00         19.661,240.00           Capital Projects         2729         0.00         2.028,884.00           Restricted for         2729         0.00         2.028,884.00           Restricted for         2729         0.00         2.028,884.00           Commit et or:         2720         0.00         2.012,884.00           Committed to:         2731         0.00         0.00           Committed to:         2731         0.00         0.00           Committed for         2739         0.00         0.00           Committed for         2730				
Economic Stabilization         2721         0.00         0.00           Federal Required Carryover Programs         2722         0.00         0.00           State Required Carryover Programs         2723         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00           Debt Service         2725         0.00         19,661,240.00           Capital Projects         2726         0.00         2.028,884.00           Restricted for         2729         0.00         2.028,884.00           Restricted for         2729         0.00         2.028,884.00           Committed tor         2729         0.00         2.028,884.00           Committed for         2731         0.00         0.00           Contractual Restricted Fund Balances         2731         0.00         0.00           Contractual Agreements         2731         0.00         0.00           Committed for         2739         0.00         0.00           Committed for		2/10	0.00	928,010.00
Federal Required Carryover Programs         2722         0.00         0.00           State Required Carryover Programs         2723         0.00         0.00           Local Sales Tax and Other Tax Levy         2724         0.00         0.00           Debt Service         2725         0.00         19,661,240.00           Capital Projects         2726         0.00         2,028,884.00           Restricted for         2729         0.00         2,028,884.00           Restricted for         2729         0.00         49,962.00           Total Restricted Fund Balances         2731         0.00         0.00           Committed to:		2721	0.00	0.00
Local Sales Tax and Other Tax Levy         2724         0.00         0.00           Debt Service         2725         0.00         19,661,240.00         0.00           Capital Projects         2726         0.00         2.028,884.00         0.00         2.028,884.00           Restricted for         2729         0.00         2.028,884.00         2.028,884.00         2.028,884.00         49,962.00           Total Restricted Fund Balances         2720         0.00         2.1740,086.00         0.00         2.028,884.00         0.00         2.028,884.00         0.00         2.028,884.00         0.00         2.028,884.00         49,962.00         7.00         49,962.00         7.00         49,962.00         7.00         2.028,884.00         49,962.00         7.00         49,962.00         7.00         6.00         0.00         2.028,884.00         6.00         0.00	Federal Required Carryover Programs			
Debt Service         2725         0.00         19,661,240.00           Capital Projects         2726         0.00         0.00           Restricted for         2729         0.00         2,028,884.00           Restricted for         2729         0.00         49,962.00           Total Restricted Fund Balances         2720         0.00         21,740,086.00           Committed tor         2731         0.00         0.00           Contractual Agreements         2732         0.00         0.00           Committed for         2739         0.00         0.00           Committed Fund Balances         2730         0.00         0.00           Special Revenue         2741         0.00         0.00           Debt Service         2742         0.00         0.00           Capital Projects         2743         0.00         0.00           Assigned for         2749         0.00         0.00 <td></td> <td></td> <td></td> <td></td>				
Capital Projects         2726         0.00         0.00           Restricted for         2729         0.00         2028,884.00           Restricted for         2729         0.00         49,962.00           Total Restricted Fund Balances         2720         0.00         21,740,086.00           Committed to:         2731         0.00         0.00           Contractual Agreements         2732         0.00         0.00           Committed for         2739         0.00         0.00           Total Committed Fund Balances         2730         0.00         0.00           Assigned to:         2741         0.00         0.00           Special Revenue         2742         0.00         0.00           Debt Service         2743         0.00         0.00           Assigned to:         2744         0.00         0.00           Assigned for         2749         0.00         0.00           Assigned for         2749         0.00         0.00 <tr< td=""><td></td><td></td><td></td><td></td></tr<>				
Restricted for         2729         0.00         2,028,884.00           Restricted for         2729         0.00         49,962.00           Total Restricted Fund Balances         2720         0.00         21,740,086.00           Committed to:				.,,
Restricted for         2729         0.00         49,962.00           Total Restricted Fund Balances         2720         0.00         21,740,086.00           Committed to:				
Total Restricted Fund Balances         2720         0.00         21,740,086.00           Committed to:				
Committed to:         2731         0.00         0.00           Contractual Agreements         2732         0.00         0.00           Committed for         2739         0.00         0.00           Committed Fund Balances         2730         0.00         0.00           Assigned to:				
Contractual Agreements         2732         0.00         0.00           Committed for         2739         0.00         0.00           Committed for         2739         0.00         0.00           Total Committed Fund Balances         2730         0.00         0.00           Assigned to:         2741         0.00         0.00           Debt Service         2742         0.00         0.00           Capital Projects         2744         0.00         0.00           Assigned for         2749         0.00         0.00           Assigned for         2749         0.00         0.00           Total Liabilities, Deferred Inflows of         2750         0.00         0.00				, .,
Committed for         2739         0.00         0.00           Committed for         2739         0.00         0.00           Total Committed Fund Balances         2730         0.00         0.00           Assigned to:				
Committed for         2739         0.00         0.00           Total Committed Fund Balances         2730         0.00         0.00           Assigned to:         2741         0.00         0.00           Special Revenue         2741         0.00         0.00           Debt Service         2742         0.00         0.00           Capital Projects         2743         0.00         0.00           Permanent Fund         2744         0.00         0.00           Assigned for         2749         0.00         0.00           Assigned for         2749         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00           Total Liabilities, Deferred Inflows of         2700         0.00         22,668,096.00				
Total Committed Fund Balances         2730         0.00         0.00           Assigned to:				
Assigned to:         2741         0.00         0.00           Special Revenue         2742         0.00         0.00         0.00           Debt Service         2742         0.00         0.00         0.00           Capital Projects         2743         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00         0.00           Total Liabilities, Deferred Inflows of         2700         0.00         22,668,096.00         0.00				
Special Revenue         2741         0.00         0.00           Debt Service         2742         0.00         0.00           Capital Projects         2743         0.00         0.00           Permanent Fund         2744         0.00         0.00           Assigned for         2749         0.00         0.00           Assigned for         2749         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00           Total Liabilities, Deferred Inflows of         2700         0.00         22,668,096.00		2,50	0.00	0.00
Debt Service         2742         0.00         0.00           Capital Projects         2743         0.00         0.00           Permanent Fund         2744         0.00         0.00           Assigned for         2749         0.00         0.00           Assigned for         2749         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00           Total Liabilities, Deferred Inflows of         2700         0.00         22,668,096.00				0.00
Permanent Fund         2744         0.00         0.00           Assigned for         2749         0.00         0.00           Assigned for         2749         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00           Total Vnassigned Fund Balances         2750         0.00         0.00           Total Ind Balances         2750         0.00         0.00           Total Liabilities, Deferred Inflows of         0.00         22,668,096,00	Debt Service			
Assigned for         2749         0.00         0.00           Assigned for         2749         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00           Total House         2700         0.00         22,668,096.00           Total Liabilities, Deferred Inflows of				
Assigned for         2749         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00           Total Fund Balances         2700         0.00         22,668,096.00           Total Liabilities, Deferred Inflows of				
Total Assigned Fund Balances         2740         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00           Total Fund Balances         2700         0.00         22,668,096.00           Total Liabilities, Deferred Inflows of				
Total Unassigned Fund Balances         2750         0.00         0.00           Total Fund Balances         2700         0.00         22,668,096.00           Total Liabilities, Deferred Inflows of         2700         0.00         22,668,096.00				
Total Fund Balances         2700         0.00         22,668,096.00           Total Liabilities, Deferred Inflows of				
Resources and Fund Balances 0.00 28,074,185.00				
	Resources and Fund Balances		0.00	28,074,185.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

			Special Rever	nue Funds	
		Food	Other Federal	Miscellaneous	Total Nonmajor
	Account	Services	Programs	Special Revenue	Special Revenue
	Number	410	420	490	Funds
REVENUES					
Federal Direct	3100	0.00	1,158,681.00	0.00	1,158,681.00
Federal Through State and Local	3200	13,847,375.00	20,754,766.00	0.00	34,602,141.00
State Sources	3300	161,185.00	0.00	0.00	161,185.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	4,520,615.00	0.00	0.00	4,520,615.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue	2400	152,411.00	0.00	3,090,305.00	3,242,716.00
Total Local Sources	3400	4,673,026.00	0.00	3,090,305.00	7,763,331.00
Total Revenues		18,681,586.00	21,913,447.00	3,090,305.00	43,685,338.00
EXPENDITURES					
Current:					
Instruction	5000	0.00	13,482,362.00	1,754,333.00	15,236,695.00
Student Support Services	6100	0.00	3,820,570.00	46,377.00	3,866,947.00
Instructional Media Services	6200	0.00	0.00	877.00	877.00
Instruction and Curriculum Development Services	6300	0.00	576,909.00	71,327.00	648,236.00
Instructional Staff Training Services	6400	0.00	2,619,592.00	545,713.00	3,165,305.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	621,748.00	175.00	621,923.00
School Administration	7300	0.00	0.00	637.00	637.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	10,127.00	0.00	10,127.00
Food Services	7600	19,921,138.00	0.00	0.00	19,921,138.00
Central Services	7700	0.00	103,512.00	51,643.00	155,155.00
Student Transportation Services	7800	0.00	9,840.00	18,101.00	27,941.00
Operation of Plant	7900	0.00	0.00	468.00	468.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	707,859.00	251,656.00	959,515.00
Debt Service: (Function 9200)					
Redemption of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	312,369.00	116,198.00	353,948.00	782,515.00
Total Expenditures		20,233,507.00	22,068,717.00	3,095,255.00	45,397,479.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,551,921.00)	(155,270.00)	(4,950.00)	(1,712,141.00)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					-
		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					
		0.00	0.00	0.00	0.00
					,
Net Change in Fund Balances	+ +	(1,551,921.00)	(155,270.00)	(4,950.00)	(1,712,141.00)
	2800		(155,270.00) 155,270.00	(4,950.00) 76,469.00	(1,712,141.00) 4,718,997.00
Net Change in Fund Balances	2800 2891	(1,551,921.00)			

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	-	app/copt	0.111.		Debt Service Funds		
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	
REVENUES	2100	0.00					
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00	
State Sources	3300	1,631,349.00	0.00	0.00	0.00	0.00	
Local Sources:		-,,-					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,						
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00	
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue	2400	0.00	0.00	0.00	0.00	0.00	
Total Local Sources Total Revenues	3400	0.00 1,631,349.00	0.00 0.00	0.00	0.00	0.00	
EXPENDITURES		1,031,349.00	0.00	0.00	0.00	0.00	
Current:							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	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	
Instructional Staff Training Services Instruction-Related Technology	6400 6500	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	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	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	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services Student Transportation Services	7700 7800	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	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200)							
Redemption of Principal Interest	710 720	1,407,000.00 226,307.00	0.00	0.00	0.00	0.00	
Dues and Fees	730	1,169.00	0.00	0.00	0.00	0.00	
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	
Capital Outlay:							
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	
Total Expenditures		1,634,476.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(3,127.00)	0.00	0.00	0.00	0.00	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893 3720	0.00	0.00	0.00	0.00	0.00	
Loans Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	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	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00 0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	(866,736.00)	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)	+	(866,736.00)	0.00	0.00	0.00	0.00	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balances		(869,863.00)	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2017	2800	968,827.00	0.00	0.00	0.00	0.00	
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2018	2700	98,964.00	0.00	0.00	0.00	0.00	

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

		Other	ARRA	Total Nonmajor			
	Account	Debt Service	Debt Service	Debt Service			
	Number	290	299	Funds			
EVENUES	Ivuinoei	270	277	Tunds			
ederal Direct	3100	0.00	1,949,035.00	1,949,035.00			
	3200	0.00		, ,			
ederal Through State and Local			0.00	0.00			
tate Sources	3300	0.00	0.00	1,631,349.00			
ocal Sources:							
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,						
Operational Purposes	3423	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,						
Debt Service	3423	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,						
Capital Projects	3423	0.00	0.00	0.00			
Local Sales Taxes	3418, 3419	0.00	0.00	0.00			
Charges for Service - Food Service	345X	0.00	0.00	0.00			
Impact Fees	3496	0.00	0.00	0.00			
Other Local Revenue		0.00	(293,145.00)	(293,145.00)			
Total Local Sources	3400	0.00	(293,145.00)	(293,145.00)			
otal Revenues		0.00	1,655,890.00	3,287,239.00			
XPENDITURES			-,	-,,			
urrent:							
Instruction	5000	0.00	0.00	0.00			
Student Support Services	6100	0.00	0.00	0.00			
Instructional Media Services	6200	0.00	0.00	0.00			
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00			
Instructional Staff Training Services	6400	0.00	0.00	0.00			
Instruction-Related Technology	6500	0.00	0.00	0.00			
Board	7100	0.00	0.00	0.00			
General Administration	7200	0.00	0.00	0.00			
School Administration	7300	0.00	0.00	0.00			
Facilities Acquisition and Construction	7410	0.00	0.00	0.00			
Fiscal Services	7500	0.00	0.00	0.00			
Food Services	7600	0.00	0.00	0.00			
Central Services	7700	0.00	0.00	0.00			
Student Transportation Services	7800	0.00	0.00	0.00			
Operation of Plant	7900	0.00	0.00	0.00			
Maintenance of Plant	8100	0.00	0.00	0.00			
Administrative Technology Services	8200	0.00	0.00	0.00			
Community Services	9100	0.00	0.00	0.00			
ebt Service: (Function 9200)							
Redemption of Principal	710	0.00	0.00	1,407,000.00			
Interest	720	0.00	2,125,484.00	2,351,791.00			
Dues and Fees	730	0.00	7,000.00	8,169.00			
			· · · · · · · · · · · · · · · · · · ·	,			
Miscellaneous	790	0.00	0.00	0.00			
apital Outlay:							
Facilities Acquisition and Construction	7420	0.00	0.00	0.00			
Other Capital Outlay	9300	0.00	0.00	0.00			
otal Expenditures		0.00	2,132,484.00	3,766,960.00			
xcess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(476,594.00)	(479,721.00)			
THER FINANCING SOURCES (USES)		0.00	(470,594.00)	(47),721.00)			
	2710	0.00	0.00	0.00			
suance of Bonds	3710	0.00	0.00	0.00			
Premium on Sale of Bonds	3791	0.00	0.00	0.00			
Discount on Sale of Bonds	891	0.00	0.00	0.00			
roceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00			
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00			
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00			
oans	3720	0.00	0.00	0.00			
ale of Capital Assets	3730	0.00	0.00	0.00			
oss Recoveries	3740	0.00	0.00	0.00			
roceeds of Forward Supply Contract	3760	0.00	0.00	0.00			
roceeds from Special Facility Construction Account	3770	0.00	0.00	0.00			
Value of Defending Devile	3715	0.00	0.00	0.00			
ace Value of Refunding Bonds	5/15			0.00			
Premium on Refunding Bonds	3792	0.00	0.00				
Premium on Refunding Bonds	3792						
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00	0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements	3792 892 3755	0.00 0.00	0.00 0.00	0.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3792 892 3755 3794	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3792 892 3755 3794 894	0.00 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 Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299)	3792 892 3755 3794 894 760	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (866,736.00)			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3792 892 3755 3794 894 760 3600	0.00 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 Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299)	3792 892 3755 3794 894 760	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 (866,736.00)			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 2,215,302.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out otal Other Financing Sources (Uses)	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 2,215,302.00 0.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 2,215,302.00 0.00 2,215,302.00 2,215,302.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 0.00 1,348,566.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out otal Other Financing Sources (Uses) PECIAL ITEMS	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 2,215,302.00 0.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out otal Other Financing Sources (Uses)	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 2,215,302.00 2,215,302.00 2,215,302.00 0.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 0.00 1,348,566.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out otal Other Financing Sources (Uses) PECIAL ITEMS XTRAORDINARY ITEMS	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 2,215,302.00 0.00 2,215,302.00 0.00 0.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 0.00 1,348,566.00 0.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out otal Other Financing Sources (Uses) PECIAL ITEMS	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 2,215,302.00 2,215,302.00 2,215,302.00 0.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 0.00 1,348,566.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out otal Other Financing Sources (Uses) PECIAL ITEMS XTRAORDINARY ITEMS	3792 892 3755 3794 894 760 3600	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 2,215,302.00 0.00 2,215,302.00 0.00 0.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 0.00 1,348,566.00 0.00 0.00			
Premium on Refunding Bonds Discount on Refunding Bonds efunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements ayments to Refunding Escrow Agent (Function 9299) ransfers In ransfers Out otal Other Financing Sources (Uses) PECIAL ITEMS XTRAORDINARY ITEMS et Change in Fund Balances	3792 892 3755 3794 894 760 3600 9700	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 2,215,302.00 0.00 2,215,302.00 0.00 0.00 0.00 1,738,708.00	0.00 0.00 0.00 (866,736.00) 2,215,302.00 1,348,566.00 0.00 0.00 868,845.00			

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District
	Account Number	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340	Bonds 350
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	770,992.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00	0.00	0.00	0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	2.400	0.00	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	0.00	0.00	0.00	0.00 770,992.00	0.00
EXPENDITURES		0.00	0.00	0.00	110,552.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6100 6200	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6300	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
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board General Administration	7100 7200	0.00	0.00	0.00	0.00	0.00
School Administration	7200	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
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services Central Services	7600 7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services Community Services	8200 9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees Miscellaneous	730 790	0.00	0.00	0.00	0.00	0.00 0.00
Capital Outlay:	770	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	770,992.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00	0.00 0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(770,992.00)	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	(770,992.00)	0.00
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2017	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	Capital Projects Funds								
		Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA			
	Account	Debt Service	Improvement Fund	Improvement Fund	Capital Projects	Capital Projects			
DEVENIES	Number	360	370	380	390	399			
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	0.00			
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00			
State Sources	3300	189,782.00	0.00	0.00	0.00	0.00			
Local Sources:									
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00	0.00	0.00	0.00			
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	0.00	0.00			
Debt Service	3423	0.00	0.00	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0100	0.00			
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00			
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00			
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00			
Impact Fees Other Local Revenue	3496	0.00	0.00	0.00	0.00 0.00	0.00 0.00			
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00			
Total Revenues	5100	189,782.00	0.00	0.00	0.00	0.00			
EXPENDITURES		· · · ·							
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00			
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00			
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00 0.00	0.00 0.00			
Instruction and Currentian Development Services	6400	0.00	0.00	0.00	0.00	0.00			
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00			
Board	7100	0.00	0.00	0.00	0.00	0.00			
General Administration	7200	0.00	0.00	0.00	0.00	0.00			
School Administration	7300	0.00	0.00	0.00	0.00	0.00			
Facilities Acquisition and Construction	7410	204,888.00	0.00	0.00	0.00	0.00			
Fiscal Services Food Services	7500 7600	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			
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00			
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00			
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00			
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00			
Community Services	9100	0.00	0.00	0.00	0.00	0.00			
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00			
Interest	720	0.00	0.00	0.00	0.00	0.00			
Dues and Fees	730	1,492.00	0.00	0.00	0.00	0.00			
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00			
Capital Outlay:									
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00			
Charter School Local Capital Improvement Other Capital Outlay	7430 9300	0.00	0.00	0.00	0.00 0.00	0.00			
Total Expenditures	7500	206,380.00	0.00	0.00	0.00	0.00			
Excess (Deficiency) of Revenues Over (Under) Expenditures		(16,598.00)	0.00	0.00	0.00	0.00			
OTHER FINANCING SOURCES (USES)									
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00			
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00			
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00			
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00			
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00			
Loans	3720	0.00	0.00	0.00	0.00	0.00			
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00			
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00			
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00			
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00 0.00	0.00 0.00			
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00			
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00			
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00			
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00			
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00			
Transfers In Transfers Out	3600 9700	0.00	0.00	0.00	0.00 0.00	0.00 0.00			
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00			
SPECIAL ITEMS		0.00	0.00	0.00	0.00	5.00			
		0.00	0.00	0.00	0.00	0.00			
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00			
	+ +								
Net Change in Fund Balances	20000	(16,598.00)	0.00	0.00	0.00	0.00			
Net Change in Fund Balances Fund Balances, July 1, 2017 Adjustments to Fund Balances	2800 2891	(16,598.00) 16,598.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES		
Federal Direct	3100 3200	0.00
Federal Through State and Local State Sources	3200	0.00 960,774.00
Local Sources:	5500	500,774.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	
Operational Purposes	3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	
Debt Service	3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00
Local Sales Taxes	3423	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	0.00
Other Local Revenue		0.00
Total Local Sources	3400	0.00
Total Revenues		960,774.00
EXPENDITURES		
Current:		
Instruction	5000	0.00
Student Support Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	0.00
Instructional Starr Training Services	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	204,888.00
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant Administrative Technology Services	8100 8200	0.00
Community Services	9100	0.00
Debt Service: (Function 9200)	9100	0.00
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	1,492.00
Miscellaneous	790	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	0.00
Charter School Local Capital Improvement	7430	0.00
Other Capital Outlay	9300	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	-	206,380.00 754,394.00
OTHER FINANCING SOURCES (USES)		754,574.00
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans Sale of Constal Acoust	3720	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	0.00
Face Value of Refunding Bonds	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	0.00
Transfers Out	9700	(770,992.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		(770,992.00
EXTRAORDINARY ITEMS		0.00
Not Change in Fund Palanasa	- <b> </b>	0.00
Net Change in Fund Balances	2800	(16,598.00
Fund Balances, July 1, 2017 Adjustments to Fund Balances	2800 2891	16,598.00
Fund Balances, June 30, 2018	2700	0.00
	2,00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2018

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct Federal Through State and Local	3100 3200	0.00	3,107,716.00 34,602,141.00
State Sources	3300	0.00	2,753,308.00
Local Sources:			,,
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00
Capital Projects	3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	4,520,615.00 0.00
Other Local Revenue	3490	0.00	2,949,571.00
Total Local Sources	3400	0.00	7,470,186.00
Total Revenues		0.00	47,933,351.00
EXPENDITURES			
Current: Instruction	5000	0.00	15,236,695.00
Student Support Services	6100	0.00	3,866,947.00
Instructional Media Services	6200	0.00	877.00
Instruction and Curriculum Development Services	6300	0.00	648,236.00
Instructional Staff Training Services	6400	0.00	3,165,305.00
Instruction-Related Technology Board	6500 7100	0.00	0.00
General Administration	7200	0.00	621,923.00
School Administration	7300	0.00	637.00
Facilities Acquisition and Construction	7410	0.00	204,888.00
Fiscal Services	7500	0.00	10,127.00
Food Services Central Services	7600 7700	0.00	19,921,138.00 155,155.00
Student Transportation Services	7800	0.00	27,941.00
Operation of Plant	7900	0.00	468.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	959,515.00
Redemption of Principal	710	0.00	1,407,000.00
Interest	720	0.00	2,351,791.00
Dues and Fees	730	0.00	9,661.00
Miscellaneous	790	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00
Other Capital Outlay	9300	0.00	782,515.00
Total Expenditures		0.00	49,370,819.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(1,437,468.00)
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00 0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	0.00	(866,736.00) 2,215,302.00
Transfers Out	9700	0.00	(770,992.00)
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	577,574.00
EXTRAORDINARY ITEMS		0.00	0.00
		0.00	0.00
Net Change in Fund Balances		0.00	(859,894.00)
Fund Balances, July 1, 2017	2800	0.00	23,527,990.00
Adjustments to Fund Balances Fund Balances, June 30, 2018	2891 2700	0.00	0.00 22,668,096.00
i una isalances, sune 30, 2010	2700	0.00	22,008,090.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND FOOD SERVICE For the Fiscal Year Ended June 30, 2018

	Т	Budgeted An		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	12 (00 027 00	12.072.075.00	12.047.275.00	0.00
Federal Through State and Local State Sources	3200 3300	13,689,927.00 162,582.00	13,973,675.00 161,185.00	13,847,375.00 161,185.00	(126,300.00) 0.00
Local Sources:	5500	102,302.00	101,105.00	101,105.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				0.00
Capital Projects Local Sales Taxes	3423 3418, 3419				0.00
Charges for Service - Food Service	345X	4,984,377.00	4,520,615.00	4,520,615.00	0.00
Impact Fees	3496	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	.,	0.00
Other Local Revenue		77,101.00	152,411.00	152,411.00	0.00
Total Local Sources	3400	5,061,478.00	4,673,026.00	4,673,026.00	0.00
Total Revenues EXPENDITURES		18,913,987.00	18,807,886.00	18,681,586.00	(126,300.00)
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00 0.00
Instructional Staff Training Services	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 Food Services	7500 7600	20,398,258.00	20,398,258.00	20,233,507.00	164,751.00
Central Services	7700	20,370,230.00	20,570,250.00	20,235,507.00	0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00 0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees Miscellaneous	730 790				0.00 0.00
Capital Outlay:	790				0.00
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		20,398,258.00	20,398,258.00	20,233,507.00	164,751.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(1,484,271.00)	(1,590,372.00)	(1,551,921.00)	38,451.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893				0.00 0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00 0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600				0.00 0.00
Transfers In Transfers Out	3600 9700				0.00
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	1 1	(1,484,271.00)	(1,590,372.00)	(1,551,921.00)	38,451.00
Fund Balances, July 1, 2017	2800	4,487,258.00	4,487,258.00	4,487,258.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2018	2700	3,002,987.00	2,896,886.00	2,935,337.00	38,451.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND OTHER FEDERAL-FUND 420 Even the Elevel Your Ended June 30, 2019

For the Fiscal Year Ended June 30, 2018

		Budgeted Am	ounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES		6				
Federal Direct	3100	1,175,623.00	1,158,681.00	1,158,681.00	0.00	
Federal Through State and Local	3200 3300	21,715,303.00	20,754,766.00	20,754,766.00	0.00	
State Sources Local Sources:	3300				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00	
Capital Projects	3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X				0.00	
Impact Fees Other Local Revenue	3496				0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		22,890,926.00	21,913,447.00	21,913,447.00	0.00	
EXPENDITURES						
Current:						
Instruction	5000	14,437,489.00	13,482,362.00	13,482,362.00	0.00	
Student Support Services	6100	2,842,610.00	3,820,570.00	3,820,570.00	0.00	
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	886,912.00	576,909.00	576,909.00	0.00	
Instruction and Curriculum Development Services	6400	2,541,892.00	2,619,592.00	2,619,592.00	0.00	
Instruction-Related Technology	6500	2,341,072.00	2,017,572.00	2,017,572.00	0.00	
Board	7100				0.00	
General Administration	7200	1,172,848.00	621,748.00	621,748.00	0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500	74,080.00	10,127.00	10,127.00	0.00	
Food Services	7600	152 200 00	102 512 00	102 512 00	0.00	
Central Services	7700 7800	153,380.00 32,000.00	103,512.00 9,840.00	103,512.00 9,840.00	0.00 0.00	
Student Transportation Services Operation of Plant	7900	32,000.00	9,840.00	9,840.00	0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services	8200				0.00	
Community Services	9100	749,715.00	707,859.00	707,859.00	0.00	
Debt Service: (Function 9200)						
Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees	730 790				0.00	
Miscellaneous Capital Outlay:	/90				0.00	
Facilities Acquisition and Construction	7420				0.00	
Other Capital Outlay	9300		116,198.00	116,198.00	0.00	
Total Expenditures		22,890,926.00	22,068,717.00	22,068,717.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(155,270.00)	(155,270.00)	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds Proceeds of Lesse-Purchase Agreements	891				0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793		 		0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans	3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Face Value of Refunding Bonds	3715		<b> </b>		0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892		 		0.00 0.00	
Refunding Lease-Purchase Agreements	3755		[		0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In	3600				0.00	
Transfers Out	9700		0.00	0.07	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS	+	0.00	0.00	0.00	0.00	
SI ECIAL ITENIO					0.00	
EXTRAORDINARY ITEMS						
Net Change in Fund Balances	+ +	0.00	(155,270.00)	(155,270.00)	0.00 0.00	
Fund Balances, July 1, 2017	2800	155,270.00	155,270.00	155,270.00	0.00	
Adjustments to Fund Balances	2891	,	,		0.00	
Fund Balances, June 30, 2018	2700	155,270.00	0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS SPECIAL REVENUE FUND MISC

For the Fiscal Year Ended June 30, 2018

		Budgeted Amounts			Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	Ttunioer	onginii	1 11001	Thiothis	Toblitte (Regulite)
Federal Direct	3100 3200				0.00
Federal Through State and Local State Sources	3200				0.00
Local Sources:	5500				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	2.074.070.00	2 000 205 00	2 000 205 00	0.00
Other Local Revenue Total Local Sources	3400	2,874,068.00 2,874,068.00	3,090,305.00 3,090,305.00	3,090,305.00 3,090,305.00	0.00
Total Revenues	5400	2,874,068.00	3,090,305.00	3,090,305.00	0.00
EXPENDITURES		2,874,008.00	5,090,505.00	5,090,505.00	0.00
Current:					
Instruction	5000	2,158,815.00	1,754,333.00	1,754,333.00	0.00
Student Support Services	6100		46,377.00	46,377.00	0.00
Instructional Media Services	6200		877.00	877.00	0.00
Instruction and Curriculum Development Services	6300	23,750.00	71,327.00	71,327.00	0.00
Instructional Staff Training Services	6400	626,503.00	545,713.00	545,713.00	0.00
Instruction-Related Technology	6500 7100				0.00
Board General Administration	7200		175.00	175.00	0.00
School Administration	7300		637.00	637.00	0.00
Facilities Acquisition and Construction	7410		0.00	037100	0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700	65,000.00	51,643.00	51,643.00	0.00
Student Transportation Services	7800		18,101.00	18,101.00	0.00
Operation of Plant	7900		468.00	468.00	0.00
Maintenance of Plant Administrative Technology Services	8100 8200				0.00
Community Services	9100		251,656.00	251,656.00	0.00
Debt Service: (Function 9200)	5100		251,050.00	251,050.00	0.00
Redemption of Principal Interest	710 720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		353,948.00	353,948.00	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		2,874,068.00	3,095,255.00	3,095,255.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	(4,950.00)	(4,950.00)	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In Transfers Out	3600 9700				0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	
EXTRAORDINARY ITEMS					0.00
Net Change in Frind Dal	+ +	0.00	(4.050.00)	(1.050.00)	0.00
Net Change in Fund Balances Fund Balances, July 1, 2017	2800	0.00 76,469.00	(4,950.00) 76,469.00	(4,950.00) 76,469.00	0.00
	2000	/0.407.00	/0,409.00	/0,409.00	0.00
Adjustments to Fund Balances	2891				0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND OTHER For the Fiscal Year Ended June 30, 2018

[		Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct	3100				0.00	
Federal Through State and Local State Sources	3200 3300				0.00	
Local Sources:	3300				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423 3418, 3419				0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.00	
Impact Fees	3496				0.00	
Other Local Revenue	5170		39,390.00	39,390.00	0.00	
Total Local Sources	3400	0.00	39,390.00	39,390.00	0.00	
Total Revenues		0.00	39,390.00	39,390.00	0.00	
EXPENDITURES						
Current:						
Instruction	5000				0.00	
Student Support Services Instructional Media Services	6100 6200				0.00	
Instructional Media Services Instruction and Curriculum Development Services	6200				0.00	
Instructional Staff Training Services	6400				0.00	
Instruction-Related Technology	6500				0.00	
Board	7100				0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services Central Services	7600 7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services	8200				0.00	
Community Services	9100				0.00	
Debt Service: (Function 9200)						
Redemption of Principal	710	23,061,043.00	21,986,611.00	21,986,611.00	0.00	
Interest	720	3,137,139.00	3,014,371.00 10,500.00	3,014,371.00 10,500.00	0.00	
Dues and Fees Miscellaneous	730 790	10,500.00	10,500.00	10,500.00	0.00	
Capital Outlay:	790				0.00	
Facilities Acquisition and Construction	7420				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures		26,208,682.00	25,011,482.00	25,011,482.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(26,208,682.00)	(24,972,092.00)	(24,972,092.00)	0.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891				0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans	3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In	3600	26,208,682.00	25,009,184.00	25,009,184.00	0.00	
Transfers Out	9700				0.00	
Total Other Financing Sources (Uses)		26,208,682.00	25,009,184.00	25,009,184.00	0.00	
SPECIAL ITEMS					0.00	
EXTRAORDINARY ITEMS	+				0.00	
LATRAORDINART ITENIS					0.00	
Net Change in Fund Balances	+ +	0.00	37,092.00	37,092.00	0.00	
Fund Balances, July 1, 2017	2800	1,119,262.00	1,119,262.00	1,119,262.00	0.00	
Adjustments to Fund Balances	2891				0.00	
Fund Balances, June 30, 2018	2700	1,119,262.00	1,156,354.00	1,156,354.00	0.00	

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND ARRA ECONOMIC STIMULUS For the Fiscal Year Ended June 30, 2018

		Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	1,949,172.00	1,949,035.00	1,949,035.00	0.00	
State Sources	3300				0.00	
Local Sources:	5500				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00	
Capital Projects	3423				0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.00	
Impact Fees	3496				0.00	
Other Local Revenue				(293,145.00)	(293,145.00)	
Total Local Sources	3400	0.00	0.00	(293,145.00)	(293,145.00)	
Total Revenues		1,949,172.00	1,949,035.00	1,655,890.00	(293,145.00)	
EXPENDITURES						
Current: Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300				0.00	
Instructional Staff Training Services	6400				0.00	
Instruction-Related Technology Board	6500 7100				0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100 8200				0.00	
Administrative Technology Services Community Services	9100				0.00	
Debt Service: (Function 9200)	5100				0.00	
Redemption of Principal	710				0.00	
Interest	720	2,125,484.00	2,125,484.00	2,125,484.00	0.00	
Dues and Fees	730	7,000.00	7,000.00	7,000.00	0.00	
Miscellaneous	790				0.00	
Capital Outlay:	7420				0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00	
Total Expenditures	9300	2,132,484.00	2,132,484.00	2,132,484.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(183,312.00)	(183,449.00)	(476,594.00)	(293,145.00)	
OTHER FINANCING SOURCES (USES)			(,	(	( , ,	
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891				0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans	3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In	3600	2,216,967.00	2,215,302.00	2,215,302.00	0.00	
Transfers Out	9700	2.214.047.00	2 215 202 00	2 215 202 62	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS		2,216,967.00	2,215,302.00	2,215,302.00	0.00	
					0.00	
EXTRAORDINARY ITEMS				Т	0.00	
Net Change in Fund Balances	+ +	2,033,655.00	2,031,853.00	1,738,708.00	(293,145.00)	
Fund Balances, July 1, 2017	2800	17,823,568.00	17,823,568.00	17,823,568.00	0.00	
Adjustments to Fund Balances	2891				0.00	
Fund Balances, June 30, 2018	2700	19,857,223.00	19,855,421.00	19,562,276.00	(293,145.00)	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND SBE BONDS For the Fiscal Year Ended June 30, 2018

		Budgeted Am	ounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200		1 (01 0 10 00	1 (21 2 2 2 2	0.00
State Sources Local Sources:	3300	1,659,916.00	1,631,349.00	1,631,349.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0100
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees Other Local Revenue	3496				0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	5400	1,659,916.00	1,631,349.00	1,631,349.00	0.00
EXPENDITURES		1,000,000	1,001,019100	1,051,51,51000	0.00
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board General Administration	7100 7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710	1,407,000.00	1,407,000.00	1,407,000.00	0.00
Interest	720	252,917.00	226,307.00	226,307.00	0.00
Dues and Fees	730	2,500.00	1,169.00	1,169.00	0.00
Miscellaneous	790	866,736.00	0.00		0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	2,529,153.00	1,634,476.00	1,634,476.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		(869,237.00)	(3,127.00)	(3,127.00)	0.00
OTHER FINANCING SOURCES (USES)		(809,237.00)	(5,127.00)	(3,127.00)	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sele of Conited Acceste	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760		(866,736.00)	(866,736.00)	0.00
Transfers In	3600				0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	(866,736.00)	(866,736.00)	0.00
SPECIAL ITEMS	+ +	0.00	(800,/30.00)	(800,/30.00)	0.00
DI LOIAL ITENID					0.00
EXTRAORDINARY ITEMS	+ +				0.00
					0.00
Net Change in Fund Balances		(869,237.00)	(869,863.00)	(869,863.00)	0.00
Fund Balances, July 1, 2017	2800	968,827.00	968,827.00	968,827.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2018	2700	99,590.00	98,964.00	98,964.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND LOCAL CAPITAL IMPROVEMENT TAX For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts				
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423	84,758,433.00	84,758,433.00	85,447,804.00	689,371.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service Impact Fees	345X 3496				0.00
Other Local Revenue	5490		946,077.00	946,077.00	0.00
Total Local Sources	3400	84,758,433.00	85,704,510.00	86,393,881.00	689,371.00
Total Revenues		84,758,433.00	85,704,510.00	86,393,881.00	689,371.00
EXPENDITURES Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00 0.00
Instructional Staff Training Services	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300	(7.704.047.00	27.852.400.00	12 252 400 00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	67,704,947.00	27,853,490.00	12,353,490.00	15,500,000.00 0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest Dues and Fees	720 730				0.00 0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		17,423,260.00	17,423,260.00	0.00
Charter School Local Capital Improvement	7430		7,371,158.00	7,371,158.00	0.00
Other Capital Outlay Total Expenditures	9300	67,704,947.00	52,647,908.00	37,147,908.00	0.00 15,500,000.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	+ +	17,053,486.00	33,056,602.00	49,245,973.00	16,189,371.00
OTHER FINANCING SOURCES (USES)		, ,	<i>, , ,</i>	, ,	, ,
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sala of Carital Accest	3720				0.00
Sale of Capital Assets Loss Recoveries	3730 3740		3,521.00	3,521.00	0.00
Proceeds of Forward Supply Contract	3760		5,521.00	5,521.00	0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In Transfers Out	3600 9700	(46,130,111.00)	(44,354,110.00)	(44,354,110.00)	0.00
Total Other Financing Sources (Uses)	2700	(46,130,111.00)	(44,350,589.00)	(44,350,589.00)	0.00
SPECIAL ITEMS	1 1				
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+	(29,076,625.00)	(11,293,987.00)	4,895,384.00	0.00 16,189,371.00
Fund Balances, July 1, 2017	2800	36,208,260.00	36,208,260.00	36,208,260.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2018	2700	7,131,635.00	24,914,273.00	41,103,644.00	16,189,371.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND OTHER For the Fiscal Year Ended June 30, 2018

		Variance with			
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		0			
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300	1,402,267.00	1,319,829.00	1,319,829.00	0.00
Local Sources:	3300	1,402,207.00	1,519,829.00	1,519,829.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419	19,844,823.00	19,850,827.00	19,890,827.00	40,000.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	3,500,000.00	7,071,303.00	7,071,303.00	0.00
Other Local Revenue		1,423,475.00	1,380,642.00	1,380,642.00	0.00
Total Local Sources	3400	24,768,298.00	28,302,772.00	28,342,772.00	40,000.00
Total Revenues	-	26,170,565.00	29,622,601.00	29,662,601.00	40,000.00
EXPENDITURES Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration Facilities Acquisition and Construction	7300 7410	40 578 212 00	13,458,286.00	9 459 296 00	0.00 5,000,000.00
Fiscal Services	7500	49,578,313.00	15,458,280.00	8,458,286.00	3,000,000.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest Dues and Fees	720 730				0.00 0.00
Miscellaneous	790				0.00
Capital Outlay:	170				0.00
Facilities Acquisition and Construction	7420		32,150,070.00	32,150,070.00	0.00
Charter School Local Capital Improvement	7430				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		49,578,313.00	45,608,356.00	40,608,356.00	5,000,000.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(23,407,748.00)	(15,985,755.00)	(10,945,755.00)	5,040,000.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720		11,623,156.00	11,623,156.00	0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715				0.00
Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760	[			0.00
Transfers In	3600				0.00
Transfers Out	9700	(1,402,267.00)	(1,179,422.00)	(1,179,422.00)	0.00
Total Other Financing Sources (Uses)		(1,402,267.00)	10,443,734.00	10,443,734.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(24,810,015.00)	(5,542,021.00)	(502,021.00)	5,040,000.00
Fund Balances, July 1, 2017	2800	28,388,747.00	28,388,747.00	28,388,747.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2018	2700	3,578,732.00	22,846,726.00	27,886,726.00	5,040,000.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND PUBLIC EDUCATION CAPITAL OUTLAY(PECO) For the Fiscal Year Ended June 30, 2018

	Account	Budgeted Ar		Actual	Variance with Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	777,187.00	770,992.00	770,992.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	5400	777,187.00	770,992.00	770,992.00	0.00
EXPENDITURES Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00 0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration Facilities Acquisition and Construction	7300 7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal Interest	710 720				0.00
Dues and Fees	720				0.00
Miscellaneous	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420 7430				0.00
Charter School Local Capital Improvement Other Capital Outlay	9300				0.00
Total Expenditures	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		777,187.00	770,992.00	770,992.00	0.00
OTHER FINANCING SOURCES (USES)	2710				0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893 3720				0.00
Loans Sale of Capital Assets	3720				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792				0.00 0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(777,187.00)	(770,992.00)	(770,992.00)	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		(777,187.00)	(770,992.00)	(770,992.00)	0.00
EXTRAORDINARY ITEMS	+				0.00
	<u> </u>				0.00
Net Change in Fund Balances	2900	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2017 Adjustments to Fund Balances	2800 2891				0.00
	4071			0.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND CAPITAL OUTLAY AND DEBT SERVICE (CODS) For the Fiscal Year Ended June 30, 2018

		Variance with			
	Account Number	Budgeted Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		6			
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300	122,638.00	189,782.00	189,782.00	0.00
Local Sources:	5500	122,038.00	169,762.00	189,782.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service Impact Fees	345X 3496				0.00
Other Local Revenue	5490				0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		122,638.00	189,782.00	189,782.00	0.00
EXPENDITURES Current:					
Instruction	5000				0.00
Student Support Services Instructional Media Services	6100 6200				0.00
Instructional Media Services Instruction and Curriculum Development Services	6200				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration Facilities Acquisition and Construction	7300 7410	137,736.00	204,888.00	204,888.00	0.00
Fiscal Services	7500	157,750.00	204,000.00	204,000.00	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant Maintenance of Plant	7900 8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest	720 730	1,500,00	1 402 00	1 402 00	0.00
Dues and Fees Miscellaneous	730	1,500.00	1,492.00	1,492.00	0.00
Capital Outlay:	150				0.00
Facilities Acquisition and Construction	7420				0.00
Charter School Local Capital Improvement	7430				0.00
Other Capital Outlay	9300	120.226.00	206 200 00	206 200 00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		139,236.00 (16,598.00)	206,380.00 (16,598.00)	206,380.00 (16,598.00)	0.00
OTHER FINANCING SOURCES (USES)	2710	(10,598.00)	(10,598.00)	(10,598.00)	
Issuance of Bonds Premium on Sale of Bonds	3710 3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sale of Capital Assets	3720 3730				0.00
Loss Recoveries	3730		1		0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Perfunding Bonds	3792				0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Pol	+	(17,500,00)	(16 500 00)	(16 500 00)	0.00
Net Change in Fund Balances Fund Balances, July 1, 2017	2800	(16,598.00) 16,598.00	(16,598.00) 16,598.00	(16,598.00) 16,598.00	0.00
Adjustments to Fund Balances	2800	10,396.00	10,398.00	10,398.00	0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00
	2.00	5.00	5.00	0.00	0

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUNDS For the Fiscal Year Ended June 30, 2018

	<u> </u>		Variance with		
	Account	Budgeted Ai		Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300				0.00
Local Sources:	2200				0100
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	5100				0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration School Administration	7200 7300				0.00
Facilities Acquisition and Construction	7300				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:	7420				0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00
Total Expenditures	7500	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)	+	0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					
Net Change in Fund Balances	+	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2017	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2018

	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	Total Nonmajor Enterprise Funds
ASSETS Cook and Cook Envirolante	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents Investments	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220 1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Due From Budgetary Funds	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets: Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329 1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Furniture, Fixtures and Equipment	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379 1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software Accumulated Amortization	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1569	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920 1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable Accrued Interest Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Chantis - Sch-Insurance Program Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities:			-	-	-				
Portion Due Within One Year:					_				-
Obligations Under Capital Leases	2315 2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year: Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases Liability for Compensated Absences	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	1	1							
	2770	0.00							
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Unrestricted	2770 2780 2790	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2018

	Account	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									•
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	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
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2017	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2018	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iver rosmon, julie 50, 2018	2/00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2018

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED								
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating income (loss) Adjustments to reconcile operating income (loss) to net cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer (Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable (Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00 0.00	0.00
Increase (decrease) in due to other funds Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in uncarned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities Noncash investing, capital and financing activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2018

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS Cash and Cash Equivalents	1110	2,011,760.00	2,079,538.00	1,640,551.00	1,105,566.00	13,005,083.00	0.00	0.00	19,842,498.00
Investments	1160	10,259,982.00	5,142,098.00	0.00	0.00	22,058,115.00	0.00	0.00	37,460,195.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	231,313.00	0.00	0.00	231,313.00
Interest Receivable on Investments	1170	39,910.00	20,002.00	0.00	0.00	85,804.00	0.00	0.00	145,716.00
Due From Other Agencies	1220	0.00	0.00	50,912.00	0.00	0.00	0.00	0.00	50,912.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	146.00	0.00	0.00	0.00	0.00	146.00
Deposits Receivable Cash with Fiscal/Service Agents	1114	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	874.00	11,666.00	823.00	626.00	1,217.00	0.00	0.00	15,206.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets: Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets	1500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Property Under Capital Leases	1359 1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases Accumulated Depreciation	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		12,387,526.00	7,253,304.00	1,692,432.00	1,106,192.00	35,381,532.00	0.00	0.00	57,820,986.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash Overdraft			0.00	0.00					0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	79.00	0.00	0.00	0.00	0.00	0.00	0.00	79.00
Accounts Pavable	2120	5,066.00	2,139.00	0.00	1,186.00	4,039,542.00	0.00	0.00	4,047,933.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	6.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	2,320,877.00	461,889.00	163,000.00	165,437.00	2,882,000.00	0.00	0.00	5,993,203.00
Estimated Liability for Claims Adjustment Unearned Revenues	2272 2410	0.00	0.00	0.00	0.00	0.00 8 596 103 00	0.00	0.00	0.00 8,596,103.00
Noncurrent Liabilities:	2710	0.00	0.00	0.00	0.00	0,220,103.00	0.00	0.00	0,570,105.00
Portion Due Within One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	5,428,665.00	929,369.00	0.00	0.00	0.00	0.00	0.00	6,358,034.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oher Long-Term Liabilities	2380	0.00 5.428.665.00	0.00 929,369.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year Portion Due After One Year:	+ +	5,428,665.00	929,369.00	0.00	0.00	0.00	0.00	0.00	6,358,034.00
Portion Due After One Year: Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2315	8,607.00	3,786.00	20,016.00	8,932.00	10,809.00	0.00	0.00	52,150.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		8,607.00	3,786.00	20,016.00	8,932.00	10,809.00	0.00	0.00	52,150.00
Total Long-Term Liabilities		5,437,272.00	933,155.00	20,016.00	8,932.00	10,809.00	0.00	0.00	6,410,184.00
Total Liabilities		7,763,300.00	1,397,183.00	183,016.00	175,555.00	15,528,454.00	0.00	0.00	25,047,508.00
DEFERRED INFLOWS OF RESOURCES		_							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	2640 2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	431,401.00	0.00	7,122,976.00	0.00	0.00	7,554,377.00
						12,730,102,00	0.00	0.00	25,219,101.00
Unrestricted	2790	4,624,226.00	5,856,121.00	1,078,015.00	930,637.00	12,730,102.00	0.00	0.00	25,219,101.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2018

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES	2401	2 700 075 00	0.00	2 550 151 00	205 222 00	50.050.000.00	0.00	0.00	56 521 540 00
Charges for Services	3481	2,708,075.00	0.00	2,750,171.00	205,223.00	50,858,080.00	0.00	0.00	56,521,549.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	1,348,803.00	0.00	0.00	1,348,803.00
Total Operating Revenues		2,708,075.00	0.00	2,750,171.00	205,223.00	52,206,883.00	0.00	0.00	57,870,352.00
OPERATING EXPENSES									
Salaries	100	175,699.00	38,734.00	62,756.00	48,890.00	88,713.00	0.00	0.00	414,792.00
Employee Benefits	200	38,989.00	10,922.00	16,858.00	13,987.00	28,159.00	0.00	0.00	108,915.00
Purchased Services	300	599,769.00	58,665.00	225,272.00	34,028.00	3,051,726.00	0.00	0.00	3,969,460.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	285.00	0.00	0.00	3,462.00	0.00	0.00	0.00	3,747.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	2,308,631.00	495,002.00	2,624,354.00	0.00	43,409,468.00	0.00	0.00	48,837,455.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		3,123,373.00	603,323.00	2,929,240.00	100,367.00	46,578,066.00	0.00	0.00	53,334,369.00
Operating Income (Loss)		(415,298.00)	(603,323.00)	(179,069.00)	104,856.00	5,628,817.00	0.00	0.00	4,535,983.00
NONOPERATING REVENUES (EXPENSES)			, , , , , , , , , , , , , , , , , , , ,						
Investment Income	3430	53,977.00	39,881.00	23,100.00	15,768.00	144,904.00	0.00	0.00	277,630.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	315.00	0.00	0.00	0.00	0.00	0.00	315.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	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
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)	010	53,977.00	40,196.00	23,100.00	15,768.00	144,904.00	0.00	0.00	277,945.00
Income (Loss) Before Operating Transfers		(361,321,00)	(563,127.00)	(155,969,00)	120,624.00	5.773.721.00	0.00	0.00	4.813.928.00
Transfers In	3600	0.00	577,910.00	0.00	0.00	0.00	0.00	0.00	577,910.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS	,,,,,,	0.00	0.00	0100	0.00	0.00	0100	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		(361,321.00)	14,783.00	(155,969.00)	120,624.00	5,773,721.00	0.00	0.00	5,391,838.00
Net Position, July 1, 2017	2880	4,985,547.00	5,841,338.00	1,665,385.00	810,013.00	14,079,357.00	0.00	0.00	27,381,640.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2018	2780	4,624,226.00	5,856,121.00	1,509,416.00	930,637.00	19,853,078.00	0.00	0.00	32,773,478.00

The notes to financial statements are an integral part of this statement.

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2018

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users	2,708,075.00	0.00	2,746,001.00	205,223.00	51,323,013.00	0.00	0.00	56,982,312.00
Receipts from interfund services provided	2,708,075.00	0.00	2,740,001.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(603,972.00)	(58,821.00)	(225,272.00)	(39,178.00)	(3,051,726.00)	0.00	0.00	(3,978,969.00)
Payments to employees	(210,997.00)	(48,544.00)	(64,534.00)	(57,958.00)	(110,581.00)	0.00	0.00	(492,614.00)
Payments for interfund services used	(2,308,189.00)	(464,252.00)	(2,619,354.00)	0.00	(43,326,749.00)	0.00	0.00	(48,718,544.00)
Other receipts (payments)	67,985.00	0.00	0.00	(2,918.00)	1,270,773.00	0.00	0.00	1,335,840.00
Net cash provided (used) by operating activities	(347,098.00)	(571,617.00)	(163,159.00)	105,169.00	6,104,730.00	0.00	0.00	5,128,025.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants Transfers from other funds	0.00	577,910.00	0.00	0.00	0.00	0.00	0.00	577,910.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	577,910.00	0.00	0.00	0.00	0.00	0.00	577,910.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								·
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	48,741.00	37,572.00	23,100.00	15,768.00	59,100.00	0.00	0.00	184,281.00
Purchase of investments	(22,303.00)	(11,178.00)	0.00	0.00	(22,058,115.00)	0.00	0.00	(22,091,596.00)
Net cash provided (used) by investing activities	26,438.00	26,394.00	23,100.00	15,768.00	(21,999,015.00)	0.00	0.00	(21,907,315.00)
Net increase (decrease) in cash and cash equivalents	(320,660.00)	32,687.00	(140,059.00)	120,937.00	(15,894,285.00)	0.00	0.00	(16,201,380.00)
Cash and cash equivalents - July 1, 2017 Cash and cash equivalents - June 30, 2018	2,332,420.00 2,011,760.00	2,046,851.00 2.079,538.00	1,780,610.00 1,640,551.00	<u>984,629.00</u> 1.105,566.00	28,899,368.00 13,005,083.00	0.00	0.00	36,043,878.00
Reconciliation of operating income (loss) to net cash provided	2,011,760.00	2,079,538.00	1,040,551.00	1,105,500.00	13,005,085.00	0.00	0.00	19,842,498.00
(used) by operating activities:								
Operating income (loss)	(415,298.00)	(603,323.00)	(179,069.00)	104,856.00	5,628,817.00	0.00	0.00	4,535,983.00
Adjustments to reconcile operating income (loss) to net cash	(,_,,)	(000,0-0000)	(***,*****)		-,,			.,,
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	67,985.00	0.00	0.00	0.00	63,231.00	0.00	0.00	131,216.00
(Increase) decrease in interest receivable (Increase) decrease in due from insurer	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due non insurer (Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	1.044.00	0.00	1.855.00	0.00	0.00	2,899.00
(Increase) decrease in due from other agencies	0.00	0.00	(4,170.00)	0.00	0.00	0.00	0.00	(4,170.00)
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	(262.00)	(576.00)	(102.00)	(97.00)	(271.00)	0.00	0.00	(1,308.00)
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	22.00	0.00	0.00	(101.00)	0.00	0.00	0.00	(79.00)
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	(3,709.00)	(156.00) 0.00	0.00	(1,688.00)	257,689.00	0.00	0.00	252,136.00
Increase (decrease) in cash overdraft Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	401,702.00	0.00	0.00	401,702.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits	3,929.00 233.00	1,688.00 30,750.00	14,138.00 5,000.00	5,117.00 (2,918.00)	4,707.00 (253.000.00)	0.00	0.00	29,579.00 (219,935.00)
Increase (decrease) in estimated unpaid claims - Self-Insurance Program Increase (decrease) in estimated liability for claims adjustment	233.00	30,750.00	5,000.00	(2,918.00) 0.00	(253,000.00) 0.00	0.00	0.00	(219,935.00) 0.00
Total adjustments	68,200.00	31,706.00	15,910.00	313.00	475,913.00	0.00	0.00	592,042.00
Net cash provided (used) by operating activities	(347,098.00)	(571,617.00)	(163,159.00)	105,169.00	6,104,730.00	0.00	0.00	5,128,025.00
Noncash investing, capital and financing activities:	(2,0,0100)	(0.1,017100)	(100,100)	,	.,,////////	0.00	0.00	-,,,20100
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	(95,805.00)	(48,015.00)	0.00	0.00	(270,926.00)	0.00	0.00	(414,746.00)
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2018

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2018

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2017	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2018	2785	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2018

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2018

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2017	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2018	2785	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2018

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2018

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2017	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2018	2785	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2018

	Account	School Internal Funds	Agency Fund Name	Agency Fund Name	
	Number	891	89X	89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2018

	Account	Balance			Balance
	Number	July 1, 2017	Additions	Deductions	June 30, 2018
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name

June 30, 2018

		D I			ות
	Account Number	Balance	A 112		Balance
ASSETS	Number	July 1, 2017	Additions	Deductions	June 30, 2018
	1110	0.00	0.00	0.00	0.00
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name

June 30, 2018

		D I			D I
	Account	Balance	Additions	Dehetiene	Balance
A 0.012/00	Number	July 1, 2017	Additions	Deductions	June 30, 2018
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

The notes to financial statements are an integral part of this statement.

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2018

		Total Agency Funds			Total Agency Funds
	Account	Balances	Total Agency Funds	Total Agency Funds	Balances
	Number	July 1, 2017	Additions	Deductions	June 30, 2018
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

Exhibit I-8d Page 53

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2018

ASSETS         1110           Cash and Cash Equivalents         1110           Investments         1110           Taxes Receivable, net         1120           Accounts Receivable, net         1131           Interest Receivable on Investments         1170           Due From Insurer         1120           Due From Insurer         1180           Deposits Receivable         1210           Cash with Fiscal Service Agents         1114           Section 1011.3, F.S., Loan Proceeds         1420           Inventory         1150           Prepaid Insurance Costs         1440           Orber Postemployment Benefits Asset         1410           Capital Assets         1410           Cand with Fiscal Section         1310           Land Inprovements - Nondepreciable         1315           Land Inprovements - Nondepreciable         1315           Land Minprovements - Nondepreciation         1329           Less Accumulated Depreciation         1329           Less Accumulated Depreciation         1330           Less Accumulated Depreciation         1349           Motor Vchicle         1350           Less Accumulated Depreciation         1359           Property Under Capital Assets </th <th>10,973,007.00 127,213.00 0,00 548,607.00 0,0</th> <th>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</th> <th>Unit Name 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.</th> <th>Component Units 10,973,007.00, 127,213.00 0.00 584,607.00 0.000 53,021.00 0.000 79,201.00 0.000</th>	10,973,007.00 127,213.00 0,00 548,607.00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Unit Name 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Component Units 10,973,007.00, 127,213.00 0.00 584,607.00 0.000 53,021.00 0.000 79,201.00 0.000
Investments         1160           Taxes Receivable, net         1120           Accounts Receivable, net         1131           Interest Receivable on Investments         1120           Due From Other Agencies         1220           Due From Insurer         1180           Deposits Receivable         1210           Internal Balances         1210           Cash with Fiscal/Service Agents         1114           Section 1011.13, F.S., Loan Proceeds         1420           Inventory         1210           Orgent Insurance Costs         1430           Other Postemployment Benefits Asset         1410           Persian Asset         1410           Construction in Progress         1360           Nondepreciable Costs         1310           Construction in Progress         1360           Land         1313           Construction in Progress         1360           Less Accumulated Depreciation         1339           Pumiture, Fixtures and Equipment         1340           Less Accumulated Depreciation         1350           Less Accumulated Depreciation         1381           Computer Software         1382           Dersecible Capital Assets         1370	127,213.00 0,000 584,607,00 534,607,00 534,607,00 534,607,00 0,000 107,150,00 0,000 0,000 107,150,00 0,000 10,000	0 000 0 0000 0 000 0 0000 0 0000 0 00000 0 000000	0 00 0 000 0 00 0 000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000000 0 00000000	127,213.00 0,00 0,00 384,607.00 0,00 0,00 0,00 0,00 107,150.00 0,00
Accounts Receivable net         1113           Interest Receivable on Investments         1170           Due From Insurer         1180           Deposits Receivable         1210           Internal Balances         1210           Cash with FiscalService Agents         1114           Section 101.1.3; F.S., Loan Proceeds         1420           Inventory         1150           Drepsid Rens         1230           Long-Term Investments         1430           Other Postemployment Benefits Asset         1413           Capital Mastrace Costs         1410           Persian Asset:         1410           Land         1310           Construction in Progress         1360           Nondepreciable Costal Assets         1313           Construction in Progress         1360           Less Accumulated Depreciation         1329           Buildings and Fixed Equipment         1330           Less Accumulated Depreciation         1349           Motor Vehicles         1350           Less Accumulated Depreciation         1381           Less Accumulated Depreciation         1381           Less Accumulated Depreciation         1381           Less Accumulated Depreciation         1381	584,607.00           0.00           0.00           53,021.00           0.79,201.00           107,150.00           0.00           0.00           0.00           0.00           0.00           233,169.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.01,15,078.00           0.478.00           0.652,216.00           0.662,216.00           0.479,384.00           0.254,150.00           1.177,887.00           2.81,160.00           0.218,254.00           1.224.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00	0,000 0,0000 0,0000 0,0000 0,000000	0 000 0 0000 0 000 0 0000 0 0000 0 000000	584,607.00 0.00 0.00 75,021.00 0.00 107,150.00 0.00 0.00 0.00 0.00 0.238,169.00 0.02544,978.00 0.022,169.00 0.0284,50 0.00 0.284,160.00 0.00
Inters Receivable on hovestments         1170           Due From Ohserrer         1220           Due From Insurer         1180           Deposits Receivable         1210           Internal Balances         1120           Cash with Fiscal/Service Agents         1114           Section 101.13, F.S., Loan Proceeds         1420           Inventory         1150           Prepaid Insurance Costs         1430           Other Postemployment Benefits Asset         1411           Capital Asset:         1413           Land         1313           Construction in Progress         1360           Nondepreciable Capital Assets         13130           Lass Accumulated Depreciation         1339           Purmiture, Fixtures and Equipment         1330           Less Accumulated Depreciation         1339           Purmiture, Fixtures and Equipment         1340           Motor Vchiels         1350           Less Accumulated Depreciation         1389           Poperty Under Capital Lasse         1379           Audiovisual Materials         1381           Less Accumulated Depreciation         1382           Less Accumulated Depreciation         1380           Property Under Capital Lasses	53.021.00           0.00           79.201.00           107.150.00           0.00           283.169.00           0.015.571.00           0.3757.677.00           0.3757.677.00           0.3575.100           (1.75.867.00           (1.016.833.00)           1.775.867.00           (1.313.000           (23.412.00)           23.4778.840           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00	0 000 0 0000 0 000 0 0000 0 0000 0 000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	53.021.00           0.00           0.01           0.00           107.150.00           0.00           238.169.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.01           0.460,600.00           0.254.478.00           0.175.078.00           3.125,511.00           (6,622,169.00)           1,775.867.00           (1,016.893.00)           238,17.00           (236,312.00)           28,817.00           (236,312.00)           28,817.00           (23,312.00)           28,817.00           39,261,160.00           52,018,224.00           0.00           0.00           0.00           0.00 <td< td=""></td<>
Due From Insurer         1180           Deposits Receivable         1210           Internal Balances         1114           Cash with Fiscal/Service Agents         1114           Section 101.13, F.S., Loan Proceeds         1420           Inventory         1150           Prepaid Insurance Costs         1430           Other Postemployment Benefits Asset         1410           Pension Asset         1415           Copiul Asset:         1115           Land Improvements - Nondepreciable         1313           Construction in Progress         1360           Nondepreciable Capital Assets         1120           Less Accumulated Depreciation         1339           Pumiture, Fixtures and Equipment         1340           Less Accumulated Depreciation         1349           Motor Vchicles         1350           Less Accumulated Depreciation         1359           Property Under Capital Lasses         1370           Less Accumulated Depreciation         1381           Less Accumulated Amorization         1382           Less Accumulated Amorization         1382           Less Accumulated Amorization         1382           Less Accumulated Amorization         1382           Less A	0.00 7720100 7720100 107150.00 107150.00 107150.00 2038.169.00 2038.169.00 000 10,010 000 10,010 10,460,600.00 10,015,078.00 11,048.05,00 11,048.05	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 000 0 0000 0 000 0 0000 0 0000 0 000000	0 00 79 201 00 107,150.00 0.00 238,169.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.254,478.00 0.3570.677.00 (1,720,253.00) 0.00 0.02,254,478.00 0.125,511.00 (6,622,165.00) 8,602,705.00 (1,016,893.00) 34,746.00 (1,016,893.00) 34,746.00 (236,312.00) 238,17.00 (236,312.00) 238,17.00 (236,312.00) 238,17.00 0.00 0.254,183.00 0.256,182,24.00 0.256,182,24.00 0.00
Internal Balances	107,150,00 0,00 0,00 238,169,00 0,00 238,169,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000 0 00000 0 000	0 00 0 000 0 00 0 000 0 0000 0 0000 0 0000 0 0000 0 0000000 0 00000000	107,150.00 000 238,169.00 238,169.00 0.00 522,779.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.254,478.00 0.254,478.00 0.254,478.00 0.254,478.00 0.3,570,677.00 (1,720,253.00) 3.0125,511.00 (6,622,169.00) (6,622,169.00) (1,016,893.00) 3.642,765.00 (1,016,893.00) 3.642,650.00 (236,312.00) 28,817.00 (236,312.00) 28,817.00 (236,312.00) 28,817.00 (236,312.00) 28,817.00 0.00 0.25,418,60.00 3.3,593,289.00 3.593,289.00 3.593,289.00 0.00
Cash with FiscalService Agents     1114       Section 101.13, F.S., Loan Proceeds     1420       Inventory     1150       Prepaid lemms     1220       Long-Term Investments     1460       Prepaid lemms     1230       Long-Term Investments     1440       Prepaid lemms     1430       Other Postemployment Benefits Asset     1411       Copilal Asset:     1315       Land Improvements - Nondepresiable     1315       Construction in Progress     1360       Nondepresiable Capital Assets     1360       Improvements Other Than Buidings     1320       Less Accumulated Depreciation     1339       Purniture, Fixtures and Equipment     1340       Mofor Vchiels     1350       Less Accumulated Depreciation     1359       Property Under Capital Leases     1370       Less Accumulated Depreciation     1381       Less Accumulated Depreciation     1382       Less Accumulated Depreciation     1382       Depreciable Capital Assets     1701       Computer Software     1382       Less Accumulated Depreciation     1382       Less Accumulated Depreciation     1382       Depreciable Capital Assets     1701       Computer Software     1382       Less Accumulated Depreciat	0.00 238,169.00 238,169.00 0.00 233,779.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.254,478.00 10,715,078.00 10,715,078.00 10,715,078.00 10,715,078.00 10,715,078.00 10,715,078.00 10,715,078.00 10,755,710,00 1	0 000 0 0000 0 000 0 0000 0 0000 0 000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 233,169.00 0.00 523,779.00 0.00 70,917.00 0.00 0.00 0.00 0.00 0.00 0.00 0.254478.00 0.254478.00 0.254478.00 0.3,570,677.00 (1,720,253.00) 0.3,570,677.00 (6,622,169.00) 8,602,705.00 (6,682,545.00) 1,775.867.00 (1,016,893.00) 394,746.00 (236,113.00) (236,113.000 (236,113.000) (236,113.000) (236,113.000) 0.23,1130.00 (236,113.000) 0.23,1230.00 0.23,131.000 0.23,131.000 0.23,132,00 0.23,132,00 0.3,593,289.00 3,593,289.00 0.3,593,289.00 0.3,593,289.00 0.17,050.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.10,14846.00 0.00
Inventory         1150           Prepaid Imsurance Costs         1230           Long-Term Investments         1460           Prepaid Insurance Costs         1410           Other Postemployment Benefits Asset         1410           Person Asset         1410           Copital Assets:         1315           Land Improvements - Nondepreciable         1315           Construction in Progress         1360           Nondepreciable Capital Assets	0.00 523,779.00 523,779.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000 0 00000 0 000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 523,779.00 0.00 70.917.00 0.00 0.00 10,460,600.00 0.00 254,478.00 0.00 0.254,478.00 0.10,715,078.00 (6,622,169.00) 8,602,705.00 (6,622,459.00) 1,775,867.00 (1,018,833.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 231,313.00 (4,018,320,01 23,201,160.00 0,00 0
Long-Term Investments         1460           Preprint Insurance Costs         1430           Other Postemployment Benefits Asset         1410           Pension Asset         1413           Capital Assets:         1413           Land         1315           Land Improvements - Nondepreciable         1315           Construction in Progress         1360           Nondepreciable Capital Assets         1320           Less Accumulated Depreciation         1339           Purinture, Factures and Equipment         1330           Less Accumulated Depreciation         1339           Furniture, Factures and Equipment         1340           Motor Vehicles         1350           Less Accumulated Depreciation         1359           Property Under Capital Leases         1370           Less Accumulated Depreciation         1381           Less Accumulated Depreciation         1382           Less Accumulated Depreciation         1382           Computer Software         1382           Less Accumulated Depreciation         1382           Computer Software         1382           Less Accumulated Depreciation         1382           Computer Software         1382           Less Accumulated	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000 0 00000 0 000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 70,917,00 0.00 0.00 0.00 0.00 0.00 0.254,478.00 0.3570,677.00 0.125,578.00 0.00
Prepaid Insurance Costs         1430           Other Postemployment Benefits Asset         1410           Pension Asset         1410           Copial Assets:         1415           Capial Assets:         1310           Land         1310           Construction Progress         1360           Nondepreciable Capital Assets         1320           Buildings and Fixed Equipment         1330           Less Accumulated Depreciation         1339           Furniture, Fixtures and Equipment         1340           Less Accumulated Depreciation         1359           Prometry Under Capital Lesses         1370           Less Accumulated Depreciation         1381           Less Accumulated Depreciation         1389           Property Under Capital Lesses         1370           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1389           Depreciable Capital Assets, Net         1701           Total Capital Assets         1701           Total Capital Assets         1910           Net Carying Amount Of Debt Refunding         1920           Pension         1920           Pension         1920	70,917.00           0.00           0.00           0.00           0.00           10,460,600.00           0.254,478.00           10,715,978.00           3,570,677.00           (1,720,253,000)           30,125,511.00           (6,622,169.00)           8,862,705.00           (1,775,867.00)           (23,511.00)           (24,815.00)           (23,512.00)           (24,815.00)           23,130.00           (24,815.00)           23,254,160.00           0.00           0.00           0.00           0.00           0.00           1,011,456.00           1,174,850.00           1,114,850.00           1,114,850.00           1,114,850.00           1,114,850.00           1,114,850.00           1,114,850.00           1,114,850.00           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	70,917.00 0.00 0.00 10,460,600.00 0.00 254,478.00 3,570,677.00 (1,720,253.00) 30,125,710,07 (6,622,159.00) (6,622,159.00) (1,707,867.00 (1,016,893.00) 394,746.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 20,00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) 17,050.00 (2,148,527.00) (3,148,00) (3,098,070) 11,849.00 (0,00) (0
Persion Asset     [1415       Capital Assets:     1310       Land Improvements - Nondepreciable     [1315]       Construction in Progress     [1360]       Nondepreciable Capital Assets     1315       Improvements Other Than Buikings     [1320]       Lass Accumulated Depreciation     [1339]       Turniure, Fixtures and Equipment     [1330]       Less Accumulated Depreciation     [1339]       Promiture, Fixtures and Equipment     [1340]       Less Accumulated Depreciation     [1359]       Less Accumulated Depreciation     [1359]       Less Accumulated Depreciation     [1370]       Less Accumulated Depreciation     [1370]       Less Accumulated Depreciation     [1381]       Less Accumulated Depreciation     [1382]       Depreciable Capital Assets     [1704]       Computer Software     [1382]       Less Accumulated Decrease in Fair Value of Hedging Derivatives     [1910]       Net Carying Amount of Debt Refunding     [1920]       Pension     [1920]       Parsion     [125]       Cash Overdinf     [2125]       Accurus Last Defined Mitholdings     [2110]       Other Postemployment Benefits     [2100]       Parsion Labelity of Calimas Adjustment     [2250]       Accurus Labity of Arbitinge Rebate     [2	0.00 10,460,600,00 20,400,000 20,400,000 20,4478,00 10,715,078,00 20,54,478,00 10,715,078,00 20,55,11,00 (6,622,169,00 (6,6622,169,00 (6,6622,169,00 (6,6622,169,00 (2,645,00) 23,47,46,00 (2,042,45,00) 24,447,45,00 (2,042,45,00 (2,042,45,00) 24,447,45,00 (2,042,45,00 (2,042,45,00) (2,042,45,00 (2,042,45,00) (2,042,45,00) (2,042,45,00 (2,042,45,00) (2,042,45,00) (2,042,45,00 (2,042,45,00) (2,0	0,000 0,0000 0,0000 0,0000 0,000000	0.00 0.00	0.00 10,460,600.00 0.00 254,478.00 10,715,078.00 3,570,677.00 (1,720,253.00) 30,125,511.00 (6,622,169.00) (1,016,893.00) 1,775,867.00 (1,016,893.00) 29,817.00 (236,312.00) 29,817.00 (236,312.00) 23,1130.00 (470,384.00) 23,1130.00 (470,384.00) 23,1130.00 39,261,160.00 32,261,160.00 32,261,160.00 32,261,160.00 32,261,160.00 3,593,289.00 3,593,289.00 1,70,550.00 0,000 0,000 0,000 1,01,486.00 0,000 1,01,486.00 0,000 1,01,486.00 0,000 1,01,486.00 0,000 1,01,486.00 0,000 1,01,486.00 0,000 1,01,486.00 0,000 1,01,486.00 0,000 1,000 1,000 1,000 0,000 1,000 0,000 1,000 0,00
Capital Assets:         1310           Land         1310           Land Improvements - Nondepreciable         1315           Construction in Progress         1360           Nondepreciable Capital Assets         1300           Improvements Other Than Buildings         1320           Less Accumulated Depreciation         1332           Buildings and Fixed Equipment         1330           Less Accumulated Depreciation         1349           Motor Vchicles         1350           Less Accumulated Depreciation         1359           Promitry, Fixtures and Equipment         1340           Less Accumulated Depreciation         1359           Property Under Capital Lesses         1370           Lass Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Amorization         1388           Computer Software         1382           Less Accumulated Amorization         1389           Depreciable Capital Assets         101           DEFERERED OUTFLOWS OF RESOURCES         104           Accumulated Derense in Fair Value of Hedging Derivatives         1910           Net Carrying Amount of Debt Refunding         1920           Presion         1940     <	10,460,600.00 254,478.00 10,715,078.00 3,570,677.00 (1,720,253.00) 30,125,511.00 (6,682,545.00) (1,016,893.00) 1,016,893.00) 28,545.00 (25,613.00) 29,817.00 (25,813.00) 29,817.00 (25,813.00) 29,817.00 (25,813.00) 29,817.00 (25,813.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 29,817.00 (25,815.00) 20,938.00 (25,815.00) 20,938.00 (25,815.00) (2	0,000 0,0000 0,0000 0,0000 0,000000	0.00 0.00	10,460,600,00 0,00 254478,00 10,715,078,00 3,570,677,00 (1,720,253,00) 3,0125,511,00 (6,622,169,00) (1,016,893,00) 3,042,545,00) (1,016,893,00) 3,94,746,00 (236,312,00) 29,817,00 (236,312,00) 29,817,00 (236,312,00) 23,1130,00 (479,384,00) 28,156,00 39,261,160,00 39,261,160,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,101,488,00 0,00 0,101,488,00 0,0
Land Improvements - Nondepreciable     1315       Censtruction in Progress     1360       Nondepreciable Capital Assets     1360       Improvements Other Than Buildings     1320       Less Accumulated Depreciation     1329       Buildings and Fixed Equipment     1330       Less Accumulated Depreciation     1339       Parniture, Fixtures and Equipment     1340       Less Accumulated Depreciation     1359       Property Under Capital Lesses     1350       Less Accumulated Depreciation     1359       Property Under Capital Lesses     1350       Less Accumulated Depreciation     1388       Computer Software     1382       Depreciable Capital Assets     1388       Computer Software     1382       Depreciable Capital Assets     1389       Depreciable Capital Assets     1388       Computer Software     1982       Cast Carving Amount of Debt Refunding     1920       Peraion     1940       Other Postemployment Benefits     1910       Net Carving Amount of Debt Refunding     1212       Accurud Salaries and Benefits     2110       Paynol Deductions and Witholdings     2110       Paynol Deductions and Witholdings     2210       Deposits Payable     22200       Current Notes Payable <td>0.00 25478.00 25478.00 10,715,078.00 10,715,078.00 10,715,078.00 10,725,31.00 30,125,511.00 (6,622,169.00) 8,602,705.00 (6,602,245.00) (1,016,893.00) 394,746.00 (236,315.00) (23,817.00 (256,315.00) 23,314,30.00 (479,384.00) 23,344,682.00 392,261,160.00 0,20 392,261,160.00 0,20 0,21,84,257.00 17,050.00 1,011,486.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00</td> <td>0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000 0 00000</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 254,478,00 10,715,078,00 3,570,677,00 (1,720,253,00) 30,125,511.00 (6,622,169,00) (6,622,169,00) (1,016,893,00) 30,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 0,00 (479,384,00) 28,546,082,00 39,261,160,00 39,261,160,00 39,261,160,00 3,593,289,00 3,593,289,00 3,593,289,00 0,000 0,000 1,011,486,00 0,000 190,986,00 33,987,00 11,849,00 0,000 0,000 11,849,00 0,000 0,000 11,849,00 0,000</td>	0.00 25478.00 25478.00 10,715,078.00 10,715,078.00 10,715,078.00 10,725,31.00 30,125,511.00 (6,622,169.00) 8,602,705.00 (6,602,245.00) (1,016,893.00) 394,746.00 (236,315.00) (23,817.00 (256,315.00) 23,314,30.00 (479,384.00) 23,344,682.00 392,261,160.00 0,20 392,261,160.00 0,20 0,21,84,257.00 17,050.00 1,011,486.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 00000 0 00000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 254,478,00 10,715,078,00 3,570,677,00 (1,720,253,00) 30,125,511.00 (6,622,169,00) (6,622,169,00) (1,016,893,00) 30,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 (236,312,00) 238,4746,00 0,00 (479,384,00) 28,546,082,00 39,261,160,00 39,261,160,00 39,261,160,00 3,593,289,00 3,593,289,00 3,593,289,00 0,000 0,000 1,011,486,00 0,000 190,986,00 33,987,00 11,849,00 0,000 0,000 11,849,00 0,000 0,000 11,849,00 0,000
Construction in Progress         1360           Nondepreciable Capital Asets         1320           Less Accumulated Depreciation         1332           Baildings and Fixed Equipment         1330           Less Accumulated Depreciation         1339           Furniture, Fixtures and Equipment         1340           Less Accumulated Depreciation         1339           Furniture, Fixtures and Equipment         1340           Motor Vehicles         1350           Property Under Capital Leases         1370           Less Accumulated Depreciation         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1388           Depreciable Capital Assets, Net         704           Total Assets         7041           Persion         1940           Other Postemployment Benefits         1950           Total Deferred Outflows of Resources         1104           LABILTIES         2250           Cacumotapade         2210           Sakes Tax Payable         2210           Destor Footamat Geneprices </td <td>10,715,078,00 3,370,677,00 30,125,511,00 (6,622,169,00) 8,862,705,00 (1,016,833,00) 1,775,867,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 23,934,784,00 (2,016,933,00) (2,016,933</td> <td>0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0</td> <td>0.00 0.00</td> <td>10,715,078,00 3,570,677,00 (1,720,253,00) 30,125,511,00 (6,622,169,00) (6,622,169,00) 1,775,867,00 (1,016,893,00) 394,746,00 (236,312,00) 29,817,00 (246,312,00) 233,130,00 (479,384,00) 234,1746,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 3,593,289,00 3,593,289,00 1,01,1486,00 0,00 0,00 0,00 1,01,1486,00 0,00 0,00 0,00 1,01,1486,00 0,00</td>	10,715,078,00 3,370,677,00 30,125,511,00 (6,622,169,00) 8,862,705,00 (1,016,833,00) 1,775,867,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 29,817,00 (2,016,833,00) 23,934,784,00 (2,016,933,00) (2,016,933	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00	10,715,078,00 3,570,677,00 (1,720,253,00) 30,125,511,00 (6,622,169,00) (6,622,169,00) 1,775,867,00 (1,016,893,00) 394,746,00 (236,312,00) 29,817,00 (246,312,00) 233,130,00 (479,384,00) 234,1746,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 3,593,289,00 3,593,289,00 1,01,1486,00 0,00 0,00 0,00 1,01,1486,00 0,00 0,00 0,00 1,01,1486,00 0,00
Improvements Other Than Buildings         1320           Less Accumulated Depreciation         1329           Buildings and Fixed Equipment         1330           Less Accumulated Depreciation         1349           Motor Vchicles         1350           Less Accumulated Depreciation         1340           Motor Vchicles         1350           Less Accumulated Depreciation         1349           Motor Vchicles         1350           Less Accumulated Depreciation         1357           Audiovisual Materials         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Amorization         1389           Depreciable Capital Assets, Net         1362           Total Capital Assets, Net         1910           Net Carrying Amount of Debt Refunding         1920           Pension         1940           Other Postemployment Benefits         1910           Total Deferred Outflows of Resources         1910           LABLITIES         2125           Accumulated Deprecistons and Witholdings         2110           PyroID Dechicons and Witholdings         2110           PyroID Dechicons and Witholdings         2120 <t< td=""><td>3.570.677.00 (1,2223.00) (30,2253.00) (6,622.169.00) (6,602.169.00) (6,602.169.00) (1,016.893.00) (2,016.893.00</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>3,570,677.00 (1,720,253.00) 30,125,511.00 (6,622,169.00) 8,602,705.00 (6,082,345.00) (1,016,893.00) 394,746.00 (236,312.00) 238,170,00 (236,312.00) 238,170,00 (236,312.00) 238,170,00 (236,312.00) 238,170,00 (236,312.00) 238,246,062.00 339,261,160.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00</td></t<>	3.570.677.00 (1,2223.00) (30,2253.00) (6,622.169.00) (6,602.169.00) (6,602.169.00) (1,016.893.00) (2,016.893.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,570,677.00 (1,720,253.00) 30,125,511.00 (6,622,169.00) 8,602,705.00 (6,082,345.00) (1,016,893.00) 394,746.00 (236,312.00) 238,170,00 (236,312.00) 238,170,00 (236,312.00) 238,170,00 (236,312.00) 238,170,00 (236,312.00) 238,246,062.00 339,261,160.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00
Buildings and Fixed Equipment         1330           Less Accumulated Depreciation         1339           Furniture, Fixtures and Equipment         1340           Less Accumulated Depreciation         1340           Less Accumulated Depreciation         1350           Motor Vchicles         1350           Less Accumulated Depreciation         1359           Property Under Capital Leases         1370           Audiovisual Materials         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Amorization         1388           Depreciable Capital Assets, Net         100           Total Capital Assets, Net         1910           Net Carrying Amount of Debt Refunding         1920           Pension         1940           Other Postemployment Benefits         1950           Tatal Deferred Outflows of Resources         110           LABLITTES         2125           Accurual Salaries and Benefits         2110           Paynoll Deckutons and Witholdings         2120           Sales Tax Payable         2220           Current Notes Payable         2220           Current Notes Payable         2210           <	30.125.511.00 (6.622.169.00) (8.602.245.00) (1.016.893.00) (2.36.12.04) (2.36.12.04) (2.36.12.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	30,125,511.00 (6,622,169.00) 8,602,705.00 (6,082,545.00) (1,016,893.00) 394,746.00 (236,312.00) 238,17,00 (236,312.00) 238,17,00 (278,315.00) 231,130.00 (479,384.00) 28,546,062.00 332,61,160.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00
Less Accumulated Depreciation         1339           Purniture, Estures and Equipment         1340           Motor Vehicles         1350           Less Accumulated Depreciation         1349           Motor Vehicles         1350           Less Accumulated Depreciation         1359           Property Under Capital Lesses         1370           Less Accumulated Depreciation         1389           Depreciation         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Amorization         1382           Depreciable Capital Assets, Net         1701           Total Capital Assets         1910           Net Carying Amount of Debt Refunding         1920           Pension         1940           Other Postemployment Benefits         1910           Cash Overdraft         2125           Accrued Statires and Benefits         2110           Paysolb         2210           Peposits Payable         2220           Cash Overdraft         2250           Accrued Statires and Benefits         2110           Payable         2210           Deposits Payable         2220           De	(6,622,169,00) 8,602,705,00 (6,082,545,00) 1,775,867,00 (1,016,893,00) 29,817,00 (2,312,00) 29,817,00 (2,312,00) 23,143,000 (2,312,00) 23,143,000 (2,312,00) 23,143,000 (2,312,00) 23,532,28,000 3,553,289,00 0,000 0,000 1,011,486,00 1,014,86,00 1,00,986,00 0,000	0,000 0,0000 0,0000 0,000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(6,622,169,00) 8,602,705,00 (6,082,545,00) (1,016,893,00) 394,746,00 (236,312,00) 228,817,00 (26,815,00) 231,130,00 (479,384,00) 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 39,261,160,00 3,593,289,00 0,00 0,00 0,1,48,257,00 17,050,00 0,00 19,9986,00 339,897,00 11,849,00 0,
Less Accumulated Depreciation         1349           Motor Vchicles         1350           Less Accumulated Depreciation         1359           Property Under Capital Lesses         1370           Less Accumulated Depreciation         1379           Audiovisual Materials         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1389           Depreciable Capital Assets, Net         70           Total Assets         70           Perference OutFLOWS OF RESOURCES         70           Accumulated Decrease in Fair Value of Hodging Derivatives         1910           Net Carying Amount of Debrt Refunding         1920           Pension         1940           Other Postemployment Benefits         1950           Total Deferred Outflows of Resources         1170           LABILITIES         2170           Accountel Salaries and Benefits         2170           Account Payable         2210           Deco for Payable         2210           Deco for Agencies         2220           Dacto Gread	(6.082,345.00) 1,775,867.00 1,775,867.00 1,016,893.00) 344,746.00 (236,312.00) 228,317.00 (26,815.00) 231,130.00 (26,815.00) 232,131.00 (273,354.00) 28,546,082.00 392,61,160.00 52,018,224.00 0,000 0,000 0,3,593,289.00 0,3593,289.00 0,000 1,011,486.00 0,000 10,0486.00 0,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(6,082,545,00) 1,775,867,00 (1,016,893,00) (24,612,00) (24,612,00) (24,612,00) (24,612,00) (24,713,00)
Motor Vehicles         1350           Less Accumulated Depreciation         1359           Property Under Capital Lesses         1370           Less Accumulated Depreciation         1379           Audiovisual Materials         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1388           Computer Software         1382           Depreciable Capital Assets         1           Total Capital Assets         1           Depreciable Capital Assets         1           Recumulated Decrease in Fair Value of Hedging Derivatives         1910           Net Carrying Amount of Debt Refunding         1920           Pension         1940           Other Postemployment Benefits         2125           Accurual Intrest Sattis and Benefits         2110           Paynofl Dechuctons and Withokings         2120           Sales Tax Physhe         2220           Current Notes Payable         2220           Current Notes Payable         2210           Deposits Payable         2210           Deposits Payable         2130           Current Notes Payable         2210           Deot Fiscal Agent <td>1.775.887.00 (1.016.893.00) 394.766.00 (236.312.00) 29.817.00 (26.815.00) 28.346.082.00 39.261.160.00 52.018.224.00 0.00 0.00 0.00 0.00 0.2,148.257.00 1.70.590.00 1.011.486.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>1,775.867.00 (1,016.893.00) 394,746.00 (256,312.00) 29,817.00 (26815.00) 231,130.00 (479,384.00) 28,546.082.00 39,261,160.00 39,261,160.00 39,261,160.00 0,00 0,00 3,593,289.00 3,593,289.00 3,593,289.00 0,2,148,527.00 17,050.00 0,00 0,00 0,00 190,986.00 33,987.00 11,849.00 0,000</td>	1.775.887.00 (1.016.893.00) 394.766.00 (236.312.00) 29.817.00 (26.815.00) 28.346.082.00 39.261.160.00 52.018.224.00 0.00 0.00 0.00 0.00 0.2,148.257.00 1.70.590.00 1.011.486.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1,775.867.00 (1,016.893.00) 394,746.00 (256,312.00) 29,817.00 (26815.00) 231,130.00 (479,384.00) 28,546.082.00 39,261,160.00 39,261,160.00 39,261,160.00 0,00 0,00 3,593,289.00 3,593,289.00 3,593,289.00 0,2,148,527.00 17,050.00 0,00 0,00 0,00 190,986.00 33,987.00 11,849.00 0,000
Property Under Capital Leases         1370           Less Accumulated Depreciation         1379           Audiovisual Materials         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1388           Computer Software         1382           Depreciable Capital Assets         1389           Depreciable Capital Assets         1910           Net Carrying Anound Ofbet Resources         1910           Accumulated Decrease in Fair Value of Hedging Derivatives         1910           Net Carrying Anound Ofbet Refunding         1920           Persion         1940           Other Postemployment Benefits         2125           Accumulated Salaries and Benefits         2110           Paynoll Deductions and Witholdings         2120           Sales Tax Payable         2220           Curront Notes Payable         2220           Date to Ofter Agencies         2230           Date to Contracts Payable         2210	394,746,00 (235,312,00) 29,817,00 (26,815,00) 23,130,00 (479,384,00) 28,354,082,00 39,261,160,00 52,018,224,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	0 000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	394,746.00 (236,312.00) (26,815.00) 231,130.00 (479,384.00) 28,846.082.00 39,261,160.00 52,018,224.00 0.00 0.00 0.00 0.00 0.00 3,593,289.00 3,593,289.00 1,3593,289.00 0.2,148,57.00 1,011,485.00 0.00 190,986.00 33,987.00 11,849.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Less Accumulated Depreciation         1379           Audiovisual Materials         1381           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Amorization         1389           Depreciable Capital Assets, Net         70           Total Capital Assets         90           DEFERERED OUTFLOWS OF RESOURCES         90           Accumulated Decrease in Fair Value of Hedging Derivatives         1910           Net Carnying Amount of Debt Refunding         1920           Pension         1940           Other Postemployment Benefits         1950           Total Deferred Outflows of Resources         1215           LABLITIES         2120           Sales Tax Payable         2120           Sales Tax Payable         2220           Current Nets Payable         2210           Deposits Payable         2210           Deposits Payable         2210           Deposits Payable         2116           Jopustis Payable         2130           Construction Contracts Payable         2130           Construction Contracts Payable	(236,312.00) (236,312.00) (26,815.00) (24,815.00) (24,7384.00) 28,346,082.00) 39,261,60.00 39,261,60.00 39,261,60.00 39,263,000 0,000 3,593,289.00 1,011,485.00 0,000 1,011,486.00 0,000 11,845.00 0,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	(236312.00) 29.817.00 (26,815.00) (26,815.00) (21,130.00 (479,384.00) 38,246,082.00 39,261,160.00 0.00 0.00 0.00 0.00 0.00 0.00 0.3,593,289.00 3,593,289.00 0.2,148,257.00 17,050.00 0.101,486.00 0.0
Less Accumulated Depreciation         1388           Computer Software         1382           Less Accumulated Amorization         1389           Depreciable Capital Assets, Net         1382           Total Capital Assets, Net         1382           Total Capital Assets         190           Depreciable Capital Assets         190           Def Carrying Amount of Debt Refunding         1920           Pension         1940           Other Postemployment Benefits         1950           Total Deferred Outflows of Resources         1100           LABLITTES         2125           Accumulated Salaries and Benefits         2110           Paynoll Deductions and Witholdings         2110           Paynoll Deductions and Witholdings         2120           Sales Tix Payable         2220           Current Notes Payable         2210           Deposite Payable         2210           Deposite Payable         2210           Due to Forscal Agent         2240           Pension Liability         2115           Other Agencies         2230           Due to Forscal Agent         2210           Det for Sard Agent         2140           Construction Contracts Payable         2130 <td>(26,815,00)           231,130,00           (473,384,00)           (473,384,00)           (473,384,00)           39,261,160,00           39,261,160,00           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,393,289,000           1,011,486,000           0,000           1,011,486,000           0,000</td> <td>0 000 0 000000</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>(26.815.00) (231.130.00 (479.384.00) (479.384.00) 39.261.160.00 52.018.224.00 0.00 0.00 0.00 0.00 0.3,593.289.00 3,593.289.00 0.2,148.257.00 17.055.00 0.00 1.011.486.00 0.00 0.199.986.00 339.897.00 11.849.00 0.00</td>	(26,815,00)           231,130,00           (473,384,00)           (473,384,00)           (473,384,00)           39,261,160,00           39,261,160,00           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,000           0,393,289,000           1,011,486,000           0,000           1,011,486,000           0,000	0 000 0 000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(26.815.00) (231.130.00 (479.384.00) (479.384.00) 39.261.160.00 52.018.224.00 0.00 0.00 0.00 0.00 0.3,593.289.00 3,593.289.00 0.2,148.257.00 17.055.00 0.00 1.011.486.00 0.00 0.199.986.00 339.897.00 11.849.00 0.00
Computer Software         1382           Less Accumulated Amorization         1389           Depreciable Capital Assets, Net         1389           Total Capital Assets         1           Total Assets         1           DEFERRED OUTFLOWS OF RESOURCES         2           Accumulated Decresse in Fair Value of Hedging Derivatives         1910           Net Carying Amount of Debt Refinding         1920           Pension         1940           Other Postemployment Benefits         1950           Total Deferred Outflows of Resources         1215           Cash Overdraft         2125           Cash Overdraft         2120           Accured Staines and Benefits         2110           Accured Staines and Benefits         2210           Deposite Payable         2220           Opeosite Payable         2210           Deposite Payable         2210           Deposite Payable         2210           Deposite Payable         2210           Deposite Payable         2210           Due to Fiscal Agent         2240           Construction Contracts Payable         2116           Judgments Payable         2130           Construction Contracts Payable         2140	231,130,00 (479,384,00) 28,546,082,00 39,261,160,00 52,018,224,00 0,00 0,00 3,593,289,00 0,3,593,289,00 1,3593,289,00 0,00 2,148,257,00 1,011,486,00 0,00 1,014,86,00 0,00 0,00 0,000 0,000 0,000 0,000 0,000 0,000	0 000 0 000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	231,130,00 (479,384,00) 28,546,082,00 39,261,1660,00 52,018,224,00 0,00 0,00 0,00 3,593,289,00 3,593,289,00 2,148,257,00 17,050,00 1,011,486,00 0,00 199,986,00 339,897,00 11,849,00 0,0,00 0,0,00
Depreciable Capital Assets, Net           Total Capital Assets           Total Assets           Total Assets           DEFERRED OUTFLOWS OF RESOURCES           Accumulated Decresse in Fair Value of Hedging Derivatives           Net Carrying Amount of Debt Refinding           Postson           Other Postemployment Benefits           Total Deferred Outflows of Resources           LABILITIES           Cash Overdraft           Accrued Staffic Outflows of Resources           LABILITIES           Cash Overdraft           Accrued Staffic	28,546,082.00 39,261,660.00 52,018,224.00 0.00 0.00 3,593,289.00 2,148,257.00 1,011,486.00 0.00 1,011,486.00 11,048,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	28,546,082,00 39,261,160,00 52,018,224,00 0,00 0,00 3,593,289,00 3,593,289,00 2,148,257,00 17,050,00 1,011,486,00 0,00 190,986,00 339,897,00 11,849,00 11,849,00 0,000 0,000
Total Capital Assets         Instal Capital Assets           DEFERRED OUTFLOWS OF RESOURCES         1910           Accumulated Decrease in Fair Value of Hedging Derivatives         1910           Net Carrying Anount of Debt Refunding         1920           Pension         1940           Other Postemployment Benefits         1910           Total Assets         2           Cash Overdaft         2125           Accurud Salaries and Benefits         2110           Paynoll Deductions and Withoklings         2170           Accured Salaries and Benefits         2120           Sales Tax Payable         2220           Deposits Payable         2220           Daccord Interest Brayable         2230           Date to Other Agencies         2230           Due to Other Agencies         2230           Due to Total Agent         2130           Construction Contracts Payable         2130           Construction Contracts Payable         2130           Construction Contracts Payable - Retained Percentage         2150           Estimated Liability for Claims Adjustment         2271           Estimated Liability for Claims Adjustment         2215           Moneurent Labilities:         2100           Obtagatores Agreement	39,261,160,00 52,018,224,00 0,00 0,00 0,00 0,00 0,53,232,89,00 2,148,257,00 17,050,00 1,011,486,00 0,00 190,986,00 0,00 0,000 0,	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	39,261,160,00 52,018,224,00 0,00 0,00 0,00 3,593,289,00 2,148,257,00 17,050,00 1,011,486,00 0,00 190,986,00 339,897,00 11,849,00 0,000 0,000
DFFERRED OUTFLOWS OF RESOURCES         1910           Net Carrying Amount of Debt Refunding         1920           Net Carrying Amount of Debt Refunding         1940           Other Postemployment Benefits         1940           Other Postemployment Benefits         1910           Total Deferred Outflows of Resources         1215           Accrued Salaries and Benefits         2110           Payroll Deductions and Withholdings         2170           Accrued Salaries and Benefits         2120           Sales Tax Payable         2220           Curtonts Payable         2220           Denotits Payable         2220           Due to Other Agencies         2230           Due to Other Agencies         2130           Construction Contracts Payable         2115           Other Postemployment Benefits Liability         2115           Other Ostemployment Benefits Liability         2115           Other Ostemployment Benefits Liability         2115           Other Ostemployment Benefits Liability         2115           Construction Contracts Payable         2240           Dune con	0,00 0,00 3,593,289,00 3,593,289,00 2,148,257,00 17,05000 1,011,486,00 0,00 190,986,00 0,339,897,00 11,849,00 0,00 0,000 0,000 0,000 0,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	0.00 0.00 3,593,289.00 0.00 2,148,257.00 1,011,486.00 0.00 190,986.00 339,897.00 11,849.00 0.00 0.00 0.00 0.00
Net Carrying Amount of Debt Refunding     1920       Pension     1940       Other Postemployment Benefits     1950       Total Deferred Outflows of Resources     1950       LABILITES     2125       Cash Overdraft     2125       Accrued Staries and Benefits     2110       Payroll Deductions and Withholdings     2170       Account Staries and Benefits     2220       Ductor Staries and Benefits     2210       Dask Tax Payable     2220       Current Notes Payable     2220       Duc to Other Agencies     2230       Due to Other Agencies     2230       Due to Other Agencies     2240       Pension Liability     2116       Judgments Payable     2130       Construction Contracts Payable     2140       Construction Contracts Payable     2150       Monauret Liability for Arbitrage Rebate     2280 <tr< td=""><td>0.00 0.00 3.593,289.00 0.00 2.148,257.00 1.011,486.00 1.011,486.00 0.00 0.393,887.00 11,849.00 0.00 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.0000000 0.00000000</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0.00 0.00</td><td>0.00 0.00 3,593,289.00 0.00 2,148,257.00 17,050.00 1,011,486.00 0.00 190,986.00 339,897.00 11,849.00 0.00 0.00 0.00</td></tr<>	0.00 0.00 3.593,289.00 0.00 2.148,257.00 1.011,486.00 1.011,486.00 0.00 0.393,887.00 11,849.00 0.00 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.0000000 0.00000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	0.00 0.00 3,593,289.00 0.00 2,148,257.00 17,050.00 1,011,486.00 0.00 190,986.00 339,897.00 11,849.00 0.00 0.00 0.00
Pension     1940       Other Postempelyment Benefits     1950       Total Deferred Outflows of Resources     1950       LABILITTES     2125       Cash Overdraft     2125       Accrued Salaries and Benefits     2110       Payroll Deductions and Witholdings     2170       Accrued Salaries and Benefits     2110       Payroll Deductions and Witholdings     2120       Sales Tax Payable     2260       Current Notes Payable     2210       Dasker Tax Payable     2210       Dasker Tax Payable     2210       Due to Other Agencies     2230       Due to Fiscal Agent     2240       Pension Liability     2115       Other Postempolyment Benefits Liability     2116       Judgments Payable     2130       Construction Contracts Payable     2140       Construction Contracts Payable     2140       Construction Contracts Payable     2115       Other Postemplyment Benefits Liability     2116       Distimated Liability for Clims Adjustment     2271       Estimated Liability for Clims Adjustment     2272       Pariton Daw Within Ome Year:     2150       Notes Payable     2310       Obligations Under Capital Leases     2310       Obligations Liability     2340       L	0.00 3,593,289.00 3,593,289.00 2,148,257.00 17,050.00 1,011,486.00 0,00 0,00 339,897.00 0,00 0,00 0,00 0,000 0,000 0,000 0,000	0 000 000 000 000 000 000 000 000 000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 3.593,289.00 3.593,289.00 0.00 2.148,257.00 1.7,050.00 0.00 1.90,986.00 309,897.00 11,849.00 0.00 0.0000 0.00000 0.00000 0.00000 0.00000 0.00000 0.0000000 0.00000 0.00000000
Total Deferred Outflows of Resources         2125           LABILITIES         2125           Cash Overdraft         2125           Accrued Salaries and Benefits         2110           Payroll Deductions and Witholdings         2170           Sales Tax Payable         2220           Current Notes Payable         2220           Decruted Salaries and Benefits         2210           Sales Tax Payable         2220           Decrute Notes Payable         2220           Date to Other Agencies         2230           Due to Other Agencies         2230           Due to Foscil Agent         2240           Pension Liability         2115           Other Ostempolyment Benefits Liability         2115           Construction Contracts Payable         2140           Construction Contracts Payable - Retained Percentage         2150           Estimated Liability for Claims Adjustment         2271           Estimated Liability for Claims Adjustment         2215           Moneurnen Liabilities:         Perion Daw Within One Fear:           Notes Payable         2310           Obligations Under Capital Leases         2310           Obligations Under Capital Leases         2320           Lass-Purchase Agreements Payable </td <td>3,593,289,00 0,00 2,148,257,00 1,011,486,00 0,00 190,986,00 0,00 0,000</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>3,593,289,00 0,00 2,148,257,00 17,0550,00 1,011,486,00 0,00 190,986,00 339,897,00 11,849,00 0,000 0,000</td>	3,593,289,00 0,00 2,148,257,00 1,011,486,00 0,00 190,986,00 0,00 0,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,593,289,00 0,00 2,148,257,00 17,0550,00 1,011,486,00 0,00 190,986,00 339,897,00 11,849,00 0,000 0,000
LABILITIES         2125           Cash Overdraft         2125           Accrued Salaries and Benefits         2110           Payroll Deductions and Withholdings         2170           Accounts Payable         2120           Sales Tax Payable         2260           Current Notes Payable         2210           Deposits Payable         2220           Due to Other Agencies         2230           Due to Other Agencies         2230           Due to Foscal Agent         2240           Pension Liability         2116           Judgments Payable         2110           Construction Contracts Payable - Retained Percentage         2140           Construction Contracts Payable         2116           Judgments Payable         2130           Construction Contracts Payable - Retained Percentage         2140           Construction Contracts Payable         2140           Construction Contracts Payable - Retained Percentage         2150           Estimated Liability for Clamas Adjustment         2271           Estimated Liability for Clamas Adjustment         2210           Unearund Revenues         2310           Notes Payable         2320           Leasa-Purchase Agrementent Payable         2320 </td <td>0.00 2,148.257.00 1,7.058.00 1,011.486.00 190.986.00 339.897.00 11,849.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td> <td>0.00 2,148,257.00 17,050.00 1,011,486.00 0.00 190,986.00 3339,897.00 11,849.00 0.00 0.00</td>	0.00 2,148.257.00 1,7.058.00 1,011.486.00 190.986.00 339.897.00 11,849.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 2,148,257.00 17,050.00 1,011,486.00 0.00 190,986.00 3339,897.00 11,849.00 0.00 0.00
Accrucd Salaries and Benefits         2110           Payroll Deductions and Withholdings         2170           Accounts Payable         2120           Sales Tax Payable         2260           Current Notes Payable         2250           Accrued Interest Payable         2210           Deposits Payable         2220           Due to Ofher Agencies         2230           Due to Ofher Agencies         2230           Due to Fostal Agent         2240           Construction Contracts Payable         2115           Other Postemplayment Benefits Liability         2115           Other Postemplayment Benefits Liability         2116           Judgments Payable         2130           Construction Contracts Payable - Retained Percentage         2140           Construction Contracts Payable - Retained Percentage         2150           Estimated Liability for Clims Adjustment         2271           Estimated Liability for Clims Adjustment         2272           Inarmod Revenues         2410           Noncurrent Liabilitities:         2100           Obligations Under Capital Leases         2315           Bonds Payable         2310           Obligations Under Capital Leases         2330           Lases-Parcheasted Ab	2,148,257,00 17,050,00 1,011,466,00 0,000 0,009,86,00 11,849,00 0,00 0,000 0,000 0,000 0,000 0,000 0,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	2,148,257.00 17,050.00 1,011,486.00 190,986.00 339,897.00 11,849.00 0.00
Payroll Deductions and Withholdings         2170           Accounts Payable         2120           Sales Tax Payable         2260           Current Notes Payable         2250           Accruids Herzert Payable         2210           Deposits Payable         2220           Due to Other Agencies         2230           Due to Other Agencies         2230           Other PosternByable         2210           Other PosternByament Benefits Liability         2115           Other PosternByament Benefits Liability         2116           Construction Contracts Payable         2140           Construction Contracts Payable         2140           Construction Contracts Payable         2150           Estimated Liability for Claims Adjustment         2272           Estimated Liability for Claims Adjustment         2272           Estimated Liability for Arbitrage Rebate         2310           Voltagenous Under Capital Leases         2311           Sondurent Liability         216           Noncurrent Liability         216           Dispations Under Capital Leases         2310           Obligations Under Capital Leases         2330           Lass-Purchase Agreements Payable         2340           Estimated Liability fo	$\begin{array}{c} 17,050.00\\ 1,011,486.00\\ 0.00\\ 190,986.00\\ 333,897.00\\ 0.11,849.00\\ 0.0$	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,050.00 1,011,486.00 0.00 190,986.00 339,897.00 11,849.00 0.00 0.00
Sales Tax Payable         2260           Current Notes Payable         2250           Accrued Interest Payable         2210           Deposits Payable         2220           Due to Other Agencies         2230           Persion Liability         2115           Other Postemployment Benefits Liability         2116           Judgments Payable         2130           Construction Contracts Payable         2130           Construction Contracts Payable         2140           Construction Contracts Payable         2130           Construction Contracts Payable         2140           Construction Contracts Payable         2140           Construction Contracts Payable         2130           Construction Contracts Payable         2140           Construction Contracts Payable         2230           Lability for Arbitrage Rebate         2280           Uncarned Revenues         2410           Noncurrent Liabilities         2310           Obligations Under Capital Lesses         2310           Lability for Congensated Absences         2330           Lass-Purchase Agreements Payable         2340           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation	0.00 190,986.00 333,887.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 190,986.00 339,897.00 11,849.00 0.00 0.00
Current Notes Payable         2250           Accrued Interest Payable         2210           Deposits Payable         2220           Due to Other Agencies         2230           Due to Fosci Agent         2240           Pension Liability         2115           Other Ostempolyment Benefits Liability         2115           Construction Contracts Payable         2130           Construction Contracts Payable         2140           Construction Contracts Payable         2140           Construction Contracts Payable         2140           Construction Contracts Payable         2171           Estimated Liability for Clamis Adjustment         2271           Estimated Liability for Arbitrage Rebate         2280           Uncannel Revenues         2410           Obligations Under Capital Leases         2310           Obligations Under Capital Leases         2320           Lability for Compensated Alsences         2330           Lass-Parchase Agreements Payable         2340           Estimated Liability for Long-Term Clamis         2350           Not Other Postemployment Benefits Obligation         2360           Lass-Payable         2310           Obligations Under Capital Leases         2330           Lass-P	190,986.00 333,987.00 11,849.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00	190,986.00 339,897.00 11,849.00 0.00 0.00
Deposits Payable         2220           Due to Other Agencies         2230           Due to Triscal Agent         2240           Pension Lability         2115           Other Postemployment Benefits Liability         2115           Other Postemployment Benefits Liability         2116           Construction Contracts Payable         2130           Construction Contracts Payable         2140           Construction Contracts Payable         2150           Estimated Unpuid Claims Adjustment         2272           Estimated Liability for Claims Adjustment         2272           Incarrent Liabilities:         2800           Uncarrent Liabilities:         2310           Obligations Under Capital Leases         2310           Obligations Under Capital Leases         2330           Lass-Purchase Agreements Payable         2340           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation         2360           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation         2360           Net Other Postemployment Benefits Obligation         2360           Net Other Datemployment Benefits Obligation         2360           Net Other Long	11,849.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	11,849.00 0.00 0.00
Due to Other Agencies         2230           Due to Fiscal Agent         2240           Pension Liability         2115           Other Postemployment Benefits Liability         2116           Judgments Payable         2130           Construction Contracts Payable - Retained Percentage         2140           Construction Contracts Payable - Retained Percentage         2150           Estimated Liability for Calmas Adjustment         2271           Estimated Liability for Calmas Adjustment         2272           Duearned Revenues         2440           Noncurrent Liability for Calmas Adjustment         2272           Destinated Liability for Calmas Adjustment         2272           Issimated Liability for Calmas Adjustment         2280           Unearned Revenues         2410           Noncurrent Liability for Calmas Adjustment         2310           Obligations Under Capital Leases         2315           Bonds Payable         2320           Liability for Compensted Absences         2330           Lease-Parchase Agreements Payable         2340           Net Other Postemployment Benefitis Obligation         2360           Net Pension Liability         2365           Estimated Liability for Arbitrage Rebate         2370           Other Lo	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00
Persion Liability         2115           Other Postemployment Benefits Liability         2116           Judgments Payable         2130           Construction Contracts Payable         2130           Construction Contracts Payable - Retained Percentage         2140           Construction Contracts Payable - Retained Percentage         2150           Estimated Liability for Clims Adjustment         2272           Istimated Liability for Clims Adjustment         2272           Istimated Liability for Clims Adjustment         2280           Uncarned Revenues         2410           Noncurrent Liabilities:         2310           Notes Payable         2310           Obligations Under Capital Leases         2315           Bonds Payable         2320           Liability for Comparated Absences         2330           Lease-Purchase Agreements Payable         2350           Net Other Postemployment Benefits Obligation         2360           Net Pension Liability         2365           Estimated Liability for Long-Term Clims         2370           Other Long-Term Liabilities         2380           Derivative Instrument         2390           Estimated Liability for Arbitrage Rebate         2280	0.00 0.00 0.00 0.00	0.00	0.00	
Other Postemployment Benefits Liability         2116           Judgments Payable         2130           Construction Contracts Payable         2140           Construction Contracts Payable         2140           Construction Contracts Payable         2140           Estimated Liability for Arbitrage Rebate         2272           Estimated Liability for Chims Adjustment         2272           Estimated Liability for Arbitrage Rebate         2280           Unearned Revenues         2410           Noncurrent Liabilities:         2410           Portion Due Winho On Year:         2310           Nobligations Under Capital Leases         2310           Obligations Under Capital Leases         2330           Lease-Purchase Agreements Payable         2340           Estimated Liability for Cong-Term Cliamis         2350           Net Other Postemployment Benefits Obligation         2360           Estimated Liability of Long-Term Cliamis         2350           Net Other Postemployment Benefits Obligation         2360           Estimated Liability of Cong-Term Cliamis         2350           Net Other Postemployment Benefits Obligation         2365           Estimated Liability of Arbitrage Rebate         2380           Derivative Instrument         2390	0.00 0.00 0.00	0.00		
Construction Contracts Payable         2140           Construction Contracts Payable - Retained Percentage         2150           Estimated Linpaid Claims - Self-Insurance Program         2271           Estimated Linbility for Adhitmage Rebate         2272           Estimated Linbility for Adhitmage Rebate         2280           Uncarned Revenues         2410           Noncurrent Linbilities:         2410           Portion Due Within One Year:         210           Notes Payable         2310           Obligations Under Capital Leases         2320           Liability for Compensated Absences         2330           Lasae-Parchase Agreements Payable         2340           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation         2360           Net Other Desemployment Benefits Obligation         2360           Net Other POC Odvance Payable         2370           Other Long-Term Liabilities         2380           Derivative Instrument         2390           Estimated Diability for Arbitrage Rebate         2380	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program         2271           Estimated Liability for Calms Adjustment         2272           Estimated Liability for Arbitrage Rebate         2280           Unearned Revenues         2410           Noncurrent Liabilities:         2410           Portion Due Within One Year:         2310           Notes Payable         2310           Obligations Under Capital Leases         2315           Bonds Payable         2320           Liability for Compensated Absences         2330           Less-Purchase Agreements Payable         2340           Net Obler Postemployment Benefits Obligation         2360           Net Pension Liability for Compensated Absences         2330           Less-Purchase Agreements Payable         2340           Net Other Postemployment Benefits Obligation         2360           Net Pension Liability         2365           Estimated Liability for Cimar Advance Payable         2370           Other Long-Term Labilities         2380           Derivative Instrument         2390           Estimated Diability for Arbitrage Rebate         2280	0.00	0.00	0.00	0.00
Estimated Liability for Chims Adjustment         2272           Estimated Liability for Arbitrage Rebate         2280           Uncarned Revenues         2410           Noncurrent Liabilities:         2           Portion Due Winho One Year:         2           Notes Payable         2310           Obligations Under Capital Lesses         2330           Liability for Compensated Absences         2330           Lesse-Purchase Agreements Payable         2340           Stort Due Stortphysical Benefits Obligation         2350           Net Other Postemployment Benefits Obligation         2365           Estimated PECO Advance Payable         2370           Other Long-Term Liabilities         2380           Derivative Instrument         2390           Estimated Exability for Ximage Rebate         2390	0.00	0.00	0.00	0.00 0.00
Unearned Revenues         2410           Noncurrent Liabilities:         Particle Partineed Partineed Particle Particle Particle Partineed Particle Part	0.00	0.00	0.00	0.00
Noncurrent Liabilities:         Partien Daw Within One Year:           Portion Daw Within One Year:         2310           Obigations Under Capital Leases         2315           Bonds Payable         2320           Liability for Compensated Absences         2330           Lease-Parchase Agreements Payable         2340           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation         2365           Estimated PECO Advance Payable         2370           Other Long-Term Labilities         2380           Derivative Instrument         2390           Estimated Liability for Arbitrage Rebate         2280	0.00	0.00	0.00	0.00 15,274.00
Notes Payable         2310           Obligations Under Capital Leases         2315           Bonds Payable         2320           Liability for Compensated Absences         2330           Lease-Purchase Agreements Payable         2340           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation         2360           Net Other Dostemployment Benefits Obligation         2366           Estimated DeCO Advance Payable         2370           Other Long-Term Labilities         2380           Derivative Instrument         2390           Estimated Liability for Arbitrage Rebate         2280	15,274.00	0.00	0.00	15,274.00
Obligations Under Capital Leases         2315           Bonds Payable         2320           Liability for Compensated Absences         2330           Lease-Purchase Agreements Payable         2340           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation         2360           Net Other Postemployment Benefits Obligation         2360           Net Pension Liability         2365           Estimated PECO Advance Payable         2370           Other Long-Term Liabilities         2380           Derivative Instrument         2380           Estimated Liability for Arbitrage Rebate         2280	476,269.00	0.00	0.00	476,269.00
Liability for Compensated Absences     2330       Lease-Purchase Agreements Payable     2340       Estimated Liability for Long-Ferren Claims     2350       Net Other Postemployment Benefits Obligation     2360       Net Pension Liability     2365       Estimated Liability for Long-Ferren Claims     2370       Other Long-Term Liabilities     2380       Derivative Instrument     2390       Estimated Liability for Arbitrage Rebate     2280	56,172.00	0.00	0.00	56,172.00
Lease-Purchase Agreements Payable         2340           Estimated Liability for Long-Term Claims         2350           Net Other Postemployment Benefits Obligation         2360           Net Obler Postemployment Benefits Obligation         2360           Estimated PickO Advance Payable         2370           Other Long-Term Liabilities         2380           Derivative Instrument         2390           Estimated Diability for Arbitrage Rebate         2280	10,425,205.00 30,959.00	0.00	0.00	10,425,205.00 30,959.00
Net Other Postemployment Benefits Obligation         2360           Net Pension Liability         2365           Estimated PECO Advance Payable         2370           Other Long-Term Liabilities         2380           Derivative Instrument         2390           Estimated Telability for Arbitrage Rebate         2280	76,026.00	0.00	0.00	76,026.00
Net Pension Liability         2365           Estimated PECO Advance Payable         2370           Other Long-Term Liabilities         2380           Derivative Instrument         2390           Estimated Liability for Arbitrage Rebate         2280	0.00	0.00	0.00	0.00
Other Long-Term Liabilities         2380           Derivative Instrument         2390           Estimated Liability for Arbitrage Rebate         2280	0.00	0.00	0.00	0.00
Derivative Instrument         2390           Estimated Liability for Arbitrage Rebate         2280	0.00 487,361.00		0.00	0.00 487,361.00
	0.00	0.00	0.00	0.00
Due Within One Year	0.00 11,551,992.00	0.00	0.00	0.00 11,551,992.00
Portion Due After One Year: Notes Payable 2310	5,643,361.00	0.00	0.00	5,643,361.00
Obligations Under Capital Leases 2315	13,267.00	0.00	0.00	13,267.00
Bonds Payable 2320 Liability for Compensated Absences 2330	0.00 12,299,362.00	0.00	0.00	0.00 12,299,362.00
Lease-Purchase Agreements Payable 2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims 2350 Net Other Postemployment Benefits Obligation 2360	0.00	0.00	0.00	0.00 0.00
Net Pension Liability 2365	7,217,965.00	0.00	0.00	7,217,965.00
Estimated PECO Advance Payable 2370 Other Long-Term Liabilities 2380	0.00	0.00	0.00	0.00
Derivative Instrument 2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate 2280 Due in More than One Year	0.00 25,173,955.00	0.00	0.00	0.00 25,173,955.00
Total Long-Term Liabilities	36,725,947.00	0.00	0.00	36,725,947.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	40,460,746.00	0.00	0.00	40,460,746.00
Accumulated Increase in Fair Value of Hedging Derivatives 2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding 2620 Deferred Revenue 2630	0.00	0.00	0.00	0.00
Pension 2640	596,206.00	0.00	0.00	596,206.00
Other Postemployment Benefits 2650 Total Deferred Inflows of Resources		0.00	0.00	0.00 596,206.00
NET POSITION	596,206.00 0.00 596,206.00			
Net Investment in Capital Assets 2770 Restricted For:	0.00 596,206.00		0.00	9,532,689.00
Categorical Carryover Programs 2780	0.00	0.00	0.00	0.00
Food Service         2780           Debt Service         2780	0.00 596,206.00 9,532,689.00 0.00	0.00		0.00 1,363,024.00
Capital Projects 2780	0.00 596,206.00 9,532,689.00 0.00 0.00 1,363,024.00	0.00 0.00 0.00	0.00	
Other Purposes         2780           Unrestricted         2790           Total Net Position         1	0.00 596,206.00 9,532,689.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00	733,523.00 273,647.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Nonmaior Component Unit Name

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2018

				<b>Revenue and Changes</b>		
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	<b>Component Unit</b>
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	31,860,972.00	456,098.00	546,326.00	2,252,278.00	(28,606,270.00)
Student Support Services	6100	915,026.00	0.00	500.00	0.00	(914,526.00)
Instructional Media Services	6200	827,050.00	0.00	0.00	0.00	(827,050.00)
Instruction and Curriculum Development Services	6300	201,934.00	0.00	0.00	0.00	(201,934.00)
Instructional Staff Training Services	6400	92,522.00	0.00	0.00	0.00	(92,522.00)
Instruction-Related Technology	6500	262,131.00	0.00	0.00	0.00	(262,131.00)
Board	7100	223,854.00	0.00	0.00	0.00	(223,854.00)
General Administration	7200	1,746,930.00	0.00	0.00	0.00	(1,746,930.00)
School Administration	7300	8,281,308.00	0.00	60,000.00	0.00	(8,221,308.00)
Facilities Acquisition and Construction	7400	2,425,882.00	0.00	925,643.00	0.00	(1,500,239.00)
Fiscal Services	7500	794,699.00	0.00	0.00	0.00	(794,699.00)
Food Services	7600	230,584.00	43,054.00	125,034.00	0.00	(62,496.00)
Central Services	7700	9,785.00	0.00	0.00	0.00	(9,785.00)
Student Transportation Services	7800	1,397,096.00	0.00	0.00	0.00	(1,397,096.00)
Operation of Plant	7900	7,486,983.00	11,640.00	1,930.00	296,109.00	(7,177,304.00)
Maintenance of Plant	8100	1,295,461.00	0.00	0.00	0.00	(1,295,461.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	732,411.00	74,731.00	0.00	0.00	(657,680.00)
Interest on Long-Term Debt	9200	696,298.00	0.00	0.00	0.00	(696,298.00)
Unallocated Depreciation/Amortization Expense		1,279,727.00				(1,279,727.00)
Total Component Unit Activities		60,760,653.00	585,523.00	1,659,433.00	2,548,387.00	(55,967,310.00)

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2017
Adjustments to Net Position
Net Position, June 30, 2018

0.00
0.00
0.00
0.00
57,087,396.00
29,666.00
1,251,733.00
578,990.00
0.00
0.00
58,947,785.00
2,980,475.00
11,574,085.00
0.00
14,554,560.00

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2018

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	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
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Taxes:						
Property Taxes, Levied for Operational Purposes						
Property Taxes, Levied for Debt Service						
Property Taxes, Levied for Capital Projects						
Local Sales Taxes						
Grants and Contributions Not Restricted to Specific Programs						
Investment Earnings						
Miscellaneous						
Special Items						
Extraordinary Items						
Transfers						
Total General Revenues, Special Items, Extraordinary Items and Transfers						
Change in Net Position						
Net Position, July 1, 2017						
Adjustments to Net Position						
Net Position, June 30, 2018						

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# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

For the Fiscal Year Ended June 30, 2018

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	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
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

Taxes:						
Property Taxes, Levied for Operational Purposes						
Property Taxes, Levied for Debt Service						
Property Taxes, Levied for Capital Projects						
Local Sales Taxes						
Grants and Contributions Not Restricted to Specific Programs						
Investment Earnings						
Miscellaneous						
Special Items						
Extraordinary Items						
Transfers						
Total General Revenues, Special Items, Extraordinary Items and Transfers						
Change in Net Position						
Net Position, July 1, 2017						
Adjustments to Net Position						
Net Position, June 30, 2018						

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# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2018

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	31,860,972.00	456,098.00	546,326.00	2,252,278.00	(28,606,270.00)
Student Support Services	6100	915,026.00	0.00	500.00	0.00	(914,526.00)
Instructional Media Services	6200	827,050.00	0.00	0.00	0.00	(827,050.00)
Instruction and Curriculum Development Services	6300	201,934.00	0.00	0.00	0.00	(201,934.00)
Instructional Staff Training Services	6400	92,522.00	0.00	0.00	0.00	(92,522.00)
Instruction-Related Technology	6500	262,131.00	0.00	0.00	0.00	(262,131.00)
Board	7100	223,854.00	0.00	0.00	0.00	(223,854.00)
General Administration	7200	1,746,930.00	0.00	0.00	0.00	(1,746,930.00)
School Administration	7300	8,281,308.00	0.00	60,000.00	0.00	(8,221,308.00)
Facilities Acquisition and Construction	7400	2,425,882.00	0.00	925,643.00	0.00	(1,500,239.00)
Fiscal Services	7500	794,699.00	0.00	0.00	0.00	(794,699.00)
Food Services	7600	230,584.00	43,054.00	125,034.00	0.00	(62,496.00)
Central Services	7700	9,785.00	0.00	0.00	0.00	(9,785.00)
Student Transportation Services	7800	1,397,096.00	0.00	0.00	0.00	(1,397,096.00)
Operation of Plant	7900	7,486,983.00	11,640.00	1,930.00	296,109.00	(7,177,304.00)
Maintenance of Plant	8100	1,295,461.00	0.00	0.00	0.00	(1,295,461.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	732,411.00	74,731.00	0.00	0.00	(657,680.00)
Interest on Long-Term Debt	9200	696,298.00	0.00	0.00	0.00	(696,298.00)
Unallocated Depreciation/Amortization Expense		1,279,727.00				(1,279,727.00)
Total Component Unit Activities		60,760,653.00	585,523.00	1,659,433.00	2,548,387.00	(55,967,310.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	57,087,396.00
Investment Earnings	29,666.00
Miscellaneous	1,251,733.00
Special Items	578,990.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	58,947,785.00
Change in Net Position	2,980,475.00
Net Position, July 1, 2017	11,574,085.00
Adjustments to Net Position	0.00
Net Position, June 30, 2018	14,554,560.00