

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2017**

Separate Attachment

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF NET POSITION
June 30, 2017

	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS							
Cash and Cash Equivalents	1110	137,557,971.00		137,557,971.00	0.00	0.00	8,844,824.00
Investments	1160	99,401,188.00		99,401,188.00	0.00	0.00	126,910.00
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	915,331.00		915,331.00	0.00	0.00	361,312.00
Interest Receivable on Investments	1170	200,042.00		200,042.00	0.00	0.00	0.00
Due From Other Agencies	1220	4,321,050.00		4,321,050.00	0.00	0.00	149,201.00
Due From Insurer	1180			0.00	0.00	0.00	0.00
Deposits Receivable	1210	75,000.00		75,000.00	0.00	0.00	172,153.00
Internal Balances				0.00	0.00	0.00	1,687,569.00
Cash with Fiscal/Service Agents	1114	19,443,163.00		19,443,163.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	243,452.00
Inventory	1150	1,184,207.00		1,184,207.00	0.00	0.00	0.00
Prepaid Items	1230	9,209,694.00		9,209,694.00	0.00	0.00	284,406.00
Long-Term Investments	1460			0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430			0.00	0.00	0.00	198,255.00
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00	0.00
Pension Asset	1415			0.00	0.00	0.00	0.00
<i>Capital Assets</i>							
Land	1310	36,942,046.00		36,942,046.00	0.00	0.00	10,445,590.00
Land Improvements - Nondepreciable	1315	77,416,807.00		77,416,807.00	0.00	0.00	0.00
Construction in Progress	1360	32,742,239.00		32,742,239.00	0.00	0.00	8,201.00
Nondepreciable Capital Assets		147,101,092.00	0.00	147,101,092.00	0.00	0.00	10,453,791.00
Improvements Other Than Buildings	1320	70,964,566.00		70,964,566.00	0.00	0.00	1,092,354.00
Less Accumulated Depreciation	1329	(38,248,186.00)		(38,248,186.00)	0.00	0.00	(312,839.00)
Buildings and Fixed Equipment	1330	1,029,878,189.00		1,029,878,189.00	0.00	0.00	30,830,624.00
Less Accumulated Depreciation	1339	(297,596,512.00)		(297,596,512.00)	0.00	0.00	(6,368,622.00)
Furniture, Fixtures and Equipment	1340	57,856,573.00		57,856,573.00	0.00	0.00	7,704,338.00
Less Accumulated Depreciation	1349	(36,816,073.00)		(36,816,073.00)	0.00	0.00	(5,680,038.00)
Motor Vehicles	1350	34,414,032.00		34,414,032.00	0.00	0.00	1,327,159.00
Less Accumulated Depreciation	1359	(21,351,175.00)		(21,351,175.00)	0.00	0.00	(850,579.00)
Property Under Capital Leases	1370	45,992,767.00		45,992,767.00	0.00	0.00	1,367,683.00
Less Accumulated Depreciation	1379	(20,927,357.00)		(20,927,357.00)	0.00	0.00	(845,379.00)
Audiovisual Materials	1381	9,650.00		9,650.00	0.00	0.00	28,313.00
Less Accumulated Depreciation	1388	(9,650.00)		(9,650.00)	0.00	0.00	(26,054.00)
Computer Software	1382	13,092,877.00		13,092,877.00	0.00	0.00	228,904.00
Less Accumulated Amortization	1389	(6,001,817.00)		(6,001,817.00)	0.00	0.00	(224,371.00)
Depreciable Capital Assets, Net		831,257,884.00	0.00	831,257,884.00	0.00	0.00	28,271,493.00
Total Capital Assets		978,358,976.00	0.00	978,358,976.00	0.00	0.00	38,725,284.00
Total Assets		1,250,666,622.00	0.00	1,250,666,622.00	0.00	0.00	50,793,366.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	7,088,482.00		7,088,482.00	0.00	0.00	0.00
Pension	1940	84,786,145.00		84,786,145.00	0.00	0.00	1,826,065.00
Other Postemployment Benefits	1950			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		91,874,627.00	0.00	91,874,627.00	0.00	0.00	1,826,065.00
LIABILITIES							
Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	19,348,783.00		19,348,783.00	0.00	0.00	2,018,621.00
Payroll Deductions and Withholdings	2170	864,537.00		864,537.00	0.00	0.00	22,875.00
Accounts Payable	2120	9,291,481.00		9,291,481.00	0.00	0.00	486,450.00
Sales Tax Payable	2260			0.00	0.00	0.00	0.00
Matured Debt Payable	2180	10,650,000.00		10,650,000.00	0.00	0.00	207,510.00
Matured Interest Payable	2190	2,421,911.00		2,421,911.00	0.00	0.00	344,081.00
Current Notes Payable	2250			0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	127,860.00		127,860.00	0.00	0.00	0.00
Deposits Payable	2220	12,700.00		12,700.00	0.00	0.00	12,816.00
Due to Other Agencies	2230	8,532,249.00		8,532,249.00	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	0.00
Pension Liability	2115			0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116			0.00	0.00	0.00	0.00
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	3,895,140.00		3,895,140.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	2,337,997.00		2,337,997.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	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	2410	13,138,488.00		13,138,488.00	0.00	0.00	0.00
<i>Noncurrent Liabilities</i>							
<i>Portion Due Within One Year:</i>							
Notes Payable	2310			0.00	0.00	0.00	673,924.00
Obligations Under Capital Leases	2315	10,727,445.00		10,727,445.00	0.00	0.00	35,582.00
Bonds Payable	2320	1,407,000.00		1,407,000.00	0.00	0.00	618,106.00
Liability for Compensated Absences	2330	10,097,874.00		10,097,874.00	0.00	0.00	26,255.00
Lease-Purchase Agreements Payable	2340	11,095,000.00		11,095,000.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	6,377,948.00		6,377,948.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360			0.00	0.00	0.00	0.00
Net Pension Liability	2365	2,375,496.00		2,375,496.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	79,668.00		79,668.00	0.00	0.00	2,059,538.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		42,160,431.00	0.00	42,160,431.00	0.00	0.00	3,413,405.00
<i>Portion Due After One Year:</i>							
Notes Payable	2310			0.00	0.00	0.00	6,027,018.00
Obligations Under Capital Leases	2315	14,895,652.00		14,895,652.00	0.00	0.00	7,589.00
Bonds Payable	2320	6,059,132.00		6,059,132.00	0.00	0.00	18,074,794.00
Liability for Compensated Absences	2330	25,343,175.00		25,343,175.00	0.00	0.00	4,826,933.00
Lease-Purchase Agreements Payable	2340	124,698,046.00		124,698,046.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	6,193,224.00		6,193,224.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	10,922,550.00		10,922,550.00	0.00	0.00	0.00
Net Pension Liability	2365	210,717,711.00		210,717,711.00	0.00	0.00	4,104,113.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	73,710.00		73,710.00	0.00	0.00	0.00
Derivative Instrument	2390			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due in More than One Year		398,903,200.00	0.00	398,903,200.00	0.00	0.00	33,040,447.00
Total Long-Term Liabilities		441,063,631.00	0.00	441,063,631.00	0.00	0.00	36,453,852.00
Total Liabilities		511,684,777.00	0.00	511,684,777.00	0.00	0.00	39,546,205.00
DEFERRED INFLOWS OF RESOURCES							
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			0.00	0.00	0.00	0.00
Deferred Revenue	2630			0.00	0.00	0.00	0.00
Pension	2640	22,002,327.00		22,002,327.00	0.00	0.00	754,227.00
Other Postemployment Benefits	2650			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		22,002,327.00	0.00	22,002,327.00	0.00	0.00	754,227.00
NET POSITION							
Net Investment in Capital Assets	2770	816,565,183.00		816,565,183.00	0.00	0.00	7,467,634.00
<i>Restricted For:</i>							
Categorical Carryover Programs	2780	10,327,641.00		10,327,641.00	0.00	0.00	0.00
Food Service	2780	3,722,816.00		3,722,816.00	0.00	0.00	0.00
Debt Service	2780	18,943,671.00		18,943,671.00	0.00	0.00	1,357,199.00
Capital Projects	2780	64,598,023.00		64,598,023.00	0.00	0.00	301,184.00
Other Purposes	2780	7,389,459.00		7,389,459.00	0.00	0.00	127,221.00
Unrestricted	2790	(112,692,648.00)		(112,692,648.00)	0.00	0.00	2,563,916.00
Total Net Position		808,854,145.00	0.00	808,854,145.00	0.00	0.00	11,817,154.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2017

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	330,415,955.00		22,678,089.00		(307,737,866.00)		(307,737,866.00)	
Student Support Services	6100	27,207,037.00	2,016,896.00	3,459,316.00		(21,730,825.00)		(21,730,825.00)	
Instructional Media Services	6200	3,658,449.00				(3,658,449.00)		(3,658,449.00)	
Instruction and Curriculum Development Service:	6300	3,494,644.00		425,888.00		(3,068,756.00)		(3,068,756.00)	
Instructional Staff Training Service:	6400	4,485,825.00		2,741,717.00		(1,744,108.00)		(1,744,108.00)	
Instruction-Related Technology	6500	5,747,526.00		16,601.00		(5,730,925.00)		(5,730,925.00)	
Board	7100	1,149,381.00				(1,149,381.00)		(1,149,381.00)	
General Administration:	7200	2,669,748.00		694,319.00		(1,975,429.00)		(1,975,429.00)	
School Administration:	7300	18,231,228.00		10,297.00		(18,220,931.00)		(18,220,931.00)	
Facilities Acquisition and Constructor	7400	22,279,030.00			6,138,235.00	(16,140,795.00)		(16,140,795.00)	
Fiscal Services	7500	2,174,636.00		32,034.00		(2,142,602.00)		(2,142,602.00)	
Food Services	7600	19,464,020.00	4,948,140.00	13,609,723.00		(906,157.00)		(906,157.00)	
Central Services	7700	6,312,373.00		24,198.00		(6,288,175.00)		(6,288,175.00)	
Student Transportation Services	7800	18,087,278.00	221,890.00	19,136.00		(17,846,252.00)		(17,846,252.00)	
Operation of Plant	7900	33,551,753.00				(33,551,753.00)		(33,551,753.00)	
Maintenance of Plant	8100	15,900,097.00				(15,900,097.00)		(15,900,097.00)	
Administrative Technology Service:	8200	3,189,103.00				(3,189,103.00)		(3,189,103.00)	
Community Services:	9100	3,590,887.00	350,630.00			(3,240,257.00)		(3,240,257.00)	
Interest on Long-Term Debt	9200	6,706,159.00			3,591,035.00	(3,115,124.00)		(3,115,124.00)	
Unallocated Depreciation/Amortization Expense						0.00		0.00	
Total Governmental Activities		528,315,129.00	7,537,556.00	43,711,318.00	9,729,270.00	(467,336,985.00)		(467,336,985.00)	
<i>Business-type Activities:</i>									
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		528,315,129.00	7,537,556.00	43,711,318.00	9,729,270.00	(467,336,985.00)	0.00	(467,336,985.00)	
<i>Component Units:</i>									
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		56,561,430.00	354,596.00	1,226,493.00	2,610,401.00				(52,369,940.00)
Total Component Units		56,561,430.00	354,596.00	1,226,493.00	2,610,401.00				(52,369,940.00)

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, 2016
 Adjustments to Net Position
 Net Position, June 30, 2017

315,616,843.00		315,616,843.00	0.00
		0.00	0.00
79,833,647.00		79,833,647.00	0.00
18,810,036.00		18,810,036.00	0.00
81,540,851.00		81,540,851.00	52,179,579.00
908,085.00		908,085.00	403,920.00
14,551,372.00		14,551,372.00	1,378,199.00
		0.00	292,121.00
		0.00	0.00
		0.00	0.00
511,260,834.00	0.00	511,260,834.00	54,253,819.00
43,923,849.00	0.00	43,923,849.00	1,883,879.00
764,930,296.00		764,930,296.00	9,933,275.00
		0.00	0.00
808,854,145.00	0.00	808,854,145.00	11,817,154.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	General 100	Food Services 410	Other Federal Programs 420	ARRA Race to the Top 434	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	26,810,540.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	63,380,206.00	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	231,944.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment	1170	78,478.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,435,884.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	467,003.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	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	72,078.00	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	892,896.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	8,694,763.00	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		102,063,792.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivative	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		102,063,792.00	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	17,118,900.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	2170	864,537.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	2,105,224.00	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	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	12,700.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	8,515,024.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	12,563.00	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	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	2130	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 Revenue	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		28,628,948.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	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							
<i>Nonspendable:</i>							
Inventory	2711	892,896.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	8,694,763.00	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	2710	9,587,659.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	10,327,641.00	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	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	15,936.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	10,343,577.00	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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 _____	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
<i>Assigned to:</i>							
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	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	6,023,599.00	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	6,023,599.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	47,480,009.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	73,434,844.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		102,063,792.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	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	ARRA Economic Stimulus Debt Service 299
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	12,009,169.00	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 Investment:	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	1141	0.00	0.00	0.00	0.00	249,963.00	0.00
Due From Insurer	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	1,119,262.00	0.00
Inventory	1150	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	13,378,394.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivative	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		0.00	0.00	0.00	0.00	13,378,394.00	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 Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	249,963.00	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	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	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	2130	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	10,650,000.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	1,359,169.00	0.00
Unearned Revenue	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	12,259,132.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	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							
<i>Nonspendable:</i>							
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	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	1,119,262.00	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	1,119,262.00	0.00
<i>Committed to:</i>							
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 _____	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
<i>Assigned to:</i>							
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	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	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	1,119,262.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	13,378,394.00	0.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	Capital Outlay Bond Issues (COBI) 310	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
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
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 Investment	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	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	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	1150	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
Long-Term Investments	1460	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							
Accumulated Decrease in Fair Value of Hedging Derivative	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		0.00	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 Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	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	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	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	2130	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 Revenue	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	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	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							
<i>Nonspendable:</i>							
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	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2724	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
<i>Committed to:</i>							
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 _____	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
<i>Assigned to:</i>							
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	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	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

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	30,547,819.00	0.00	23,699,408.00	0.00	0.00	8,447,157.00
Investments	1160	10,261,841.00	0.00	10,261,841.00	0.00	0.00	128,701.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	230,097.00	0.00	17,414.00	0.00	0.00	1,269.00
Interest Receivable on Investment	1170	34,756.00	0.00	34,756.00	0.00	0.00	0.00
Due From Other Agencies	1220	12,933.00	0.00	1,964,749.00	0.00	0.00	860,742.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	9,518.00
Due From Insurer	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	500,333.00	0.00	0.00	0.00	0.00	18,690,304.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	291,311.00
Prepaid Items	1230	15,061.00	0.00	521.00	0.00	0.00	485,451.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		41,602,840.00	0.00	35,978,689.00	0.00	0.00	28,914,453.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivative	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		41,602,840.00	0.00	35,978,689.00	0.00	0.00	28,914,453.00
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	7,928.00	0.00	0.00	0.00	0.00	2,221,797.00
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,426,855.00	0.00	1,305,217.00	0.00	0.00	408,425.00
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	2210	0.00	0.00	0.00	0.00	0.00	26,610.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	578.00	0.00	0.00	0.00	0.00	16,643.00
Due to Budgetary Funds	2161	371,840.00	0.00	256.00	0.00	0.00	344,870.00
Due to Internal Funds	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	2116	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	2,012,388.00	0.00	1,882,752.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	1,574,991.00	0.00	751,717.00	0.00	0.00	11,289.00
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	1,062,742.00
Unearned Revenue	2410	0.00	0.00	3,650,000.00	0.00	0.00	1,294,087.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		5,394,580.00	0.00	7,589,942.00	0.00	0.00	5,386,463.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	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							
<i>Nonspendable:</i>							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	291,311.00
Prepaid Amounts	2712	15,061.00	0.00	521.00	0.00	0.00	485,451.00
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	2710	15,061.00	0.00	521.00	0.00	0.00	776,762.00
<i>Restricted for:</i>							
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	2724	36,193,199.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	18,792,395.00
Capital Projects	2726	0.00	0.00	28,388,226.00	0.00	0.00	16,598.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	3,722,816.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	219,419.00
Total Restricted Fund Balances	2720	36,193,199.00	0.00	28,388,226.00	0.00	0.00	22,751,228.00
<i>Committed to:</i>							
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 _____	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
<i>Assigned to:</i>							
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	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	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	36,208,260.00	0.00	28,388,747.00	0.00	0.00	23,527,990.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		41,602,840.00	0.00	35,978,689.00	0.00	0.00	28,914,453.00

The notes to financial statements are an integral part of this statement
ESE 145

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS		
Cash and Cash Equivalents	1110	101,514,093.00
Investments	1160	84,032,589.00
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1131	480,724.00
Interest Receivable on Investment	1170	147,990.00
Due From Other Agencies	1220	4,274,308.00
Due From Budgetary Funds	1141	726,484.00
Due From Insurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Internal Funds	1142	72,078.00
Cash with Fiscal/Service Agents	1114	20,309,899.00
Inventory	1150	1,184,207.00
Prepaid Items	1230	9,195,796.00
Long-Term Investments	1460	0.00
Total Assets		221,938,168.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00
Total Deferred Outflows of Resources		0.00
Total Assets and Deferred Outflows of Resources		221,938,168.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	19,348,625.00
Payroll Deductions and Withholding	2170	864,537.00
Accounts Payable	2120	5,495,684.00
Sales Tax Payable	2260	0.00
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210	26,610.00
Deposits Payable	2220	12,700.00
Due to Other Agencies	2230	8,532,245.00
Due to Budgetary Funds	2161	729,529.00
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability	2115	0.00
Other Postemployment Benefits Liability	2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	3,895,140.00
Construction Contracts Payable - Retained Percentage	2150	2,337,997.00
Matured Bonds Payable	2180	10,650,000.00
Matured Interest Payable	2190	2,421,911.00
Unearned Revenue	2410	4,944,087.00
Unavailable Revenue	2410	0.00
Total Liabilities		59,259,065.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00
Deferred Revenues	2630	0.00
Total Deferred Inflows of Resources		0.00
FUND BALANCES		
<i>Nonspendable:</i>		
Inventory	2711	1,184,207.00
Prepaid Amounts	2712	9,195,796.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
Total Nonspendable Fund Balances	2710	10,380,003.00
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	10,327,641.00
Local Sales Tax and Other Tax Levy	2724	36,193,199.00
Debt Service	2725	19,911,657.00
Capital Projects	2726	28,404,824.00
Restricted for _____	2729	3,722,816.00
Restricted for _____	2729	235,355.00
Total Restricted Fund Balances	2720	98,795,492.00
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for _____	2739	0.00
Committed for _____	2739	0.00
Total Committed Fund Balances	2730	0.00
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Fund	2744	0.00
Assigned for _____	2749	6,023,599.00
Assigned for _____	2749	0.00
Total Assigned Fund Balances	2740	6,023,599.00
Total Unassigned Fund Balances	2750	47,480,009.00
Total Fund Balances	2700	162,679,103.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		221,938,168.00

The notes to financial statements are an integral part of this statement
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**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, 2017**

Total Fund Balances - Governmental Funds \$ 162,679,103

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. 978,358,976

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. 6,221,746

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. (101,250)

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 (7,466,132)
- Obligations under capital leases (25,623,097)
- Certificates of participation payable (135,793,046)
- Liability for compensated absences (net of \$22,571 related to the internal service funds) (35,418,478)
- Early retirement incentive payable (153,378)
- Other Postemployment healthcare benefits payable (10,922,550)

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 are also reported in accordance with GASB Statement No. 68 and 71.

- Net pension liability (213,093,207)
- Deferred outflows related to pensions 84,786,145
- Deferred inflows related to pensions (22,002,327)

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. 27,381,640

Total Net Position - Governmental Activities \$ 808,854,145

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017

	Account Number	General 100	Food Services 410	Other Federal Programs 420	ARRA Race to the Top 434	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	429,640.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	2,108,813.00	0.00	0.00	0.00	0.00
State Sources	3300	81,695,364.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	315,616,843.00	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	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		11,037,565.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	326,654,408.00	0.00	0.00	0.00	0.00
Total Revenues		410,888,225.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	277,874,488.00	0.00	0.00	0.00	0.00
Student Support Services	6100	23,782,595.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	3,669,741.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	3,002,835.00	0.00	0.00	0.00	0.00
Instructional Staff Training Service:	6400	1,005,239.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	5,727,479.00	0.00	0.00	0.00	0.00
Board	7100	1,154,365.00	0.00	0.00	0.00	0.00
General Administrator	7200	1,801,722.00	0.00	0.00	0.00	0.00
School Administration	7300	18,213,825.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	52,022.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	2,144,984.00	0.00	0.00	0.00	0.00
Food Services	7600	48,601.00	0.00	0.00	0.00	0.00
Central Services	7700	5,751,759.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	15,556,478.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	33,555,362.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	15,806,393.00	0.00	0.00	0.00	0.00
Administrative Technology Service:	8200	3,168,921.00	0.00	0.00	0.00	0.00
Community Services	9100	2,722,142.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	980,173.00	0.00	0.00	0.00	0.00
Total Expenditures		416,019,124.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(5,130,899.00)	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	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	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	1,830.00	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	20,264,027.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(577,910.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		19,687,947.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		14,557,048.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016	2800	58,877,796.00	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, 2017	2700	73,434,844.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017

	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						
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	0.00
<i>Local Sources:</i>						
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 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	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		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		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
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 Service:	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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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 Service:	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
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		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	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	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	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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016	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, 2017	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
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	0.00
<i>Local Sources:</i>						
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 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	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		38,899.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	38,899.00	0.00	0.00	0.00	0.00
Total Revenues		38,899.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
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 Service:	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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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 Service:	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	20,457,640.00	0.00	0.00	0.00	0.00
Interest	720	3,401,288.00	0.00	0.00	0.00	0.00
Dues and Fees	730	10,500.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
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		23,869,428.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(23,830,529.00)	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	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	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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	23,856,707.00	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)		23,856,707.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		26,178.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016	2800	1,093,084.00	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, 2017	2700	1,119,262.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
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	0.00
<i>Local Sources:</i>						
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 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	79,833,647.00	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		0.00	0.00	0.00	372,504.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	80,206,151.00	0.00
Total Revenues		0.00	0.00	0.00	80,206,151.00	0.00
EXPENDITURES						
<i>Current:</i>						
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 Service:	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 Administrator	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	12,672,139.00	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 Service:	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	21,631,553.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	34,303,692.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	45,902,459.00	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	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	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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	0.00	(42,992,025.00)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(42,992,025.00)	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	2,910,434.00	0.00
Fund Balances, July 1, 2016	2800	0.00	0.00	0.00	33,297,826.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	36,208,260.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	3,024,156.00	3,453,796.00
Federal Through State and Local	3200	0.00	0.00	0.00	34,569,363.00	36,678,176.00
State Sources	3300	1,932,350.00	0.00	0.00	6,158,706.00	89,786,420.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	315,616,843.00
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	79,833,647.00
Local Sales Taxes	3418, 3419	18,810,036.00	0.00	0.00	0.00	18,810,036.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	4,948,141.00	4,948,141.00
Impact Fees	3496	5,012,705.00	0.00	0.00	0.00	5,012,705.00
Other Local Revenue		4,489,147.00	0.00	0.00	1,659,470.00	17,597,585.00
Total Local Sources	3400	28,311,888.00	0.00	0.00	6,607,611.00	441,818,957.00
Total Revenues		30,244,238.00	0.00	0.00	50,359,836.00	571,737,349.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	15,165,294.00	293,039,782.00
Student Support Services	6100	0.00	0.00	0.00	3,467,946.00	27,250,541.00
Instructional Media Services	6200	0.00	0.00	0.00	8,939.00	3,678,680.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	490,562.00	3,493,397.00
Instructional Staff Training Service:	6400	0.00	0.00	0.00	3,443,052.00	4,448,291.00
Instruction-Related Technology	6500	0.00	0.00	0.00	26,695.00	5,754,174.00
Board	7100	0.00	0.00	0.00	0.00	1,154,365.00
General Administrator	7200	0.00	0.00	0.00	707,198.00	2,508,920.00
School Administrator	7300	0.00	0.00	0.00	10,297.00	18,224,122.00
Facilities Acquisition and Construction	7410	7,050,211.00	0.00	0.00	186,029.00	19,960,401.00
Fiscal Services	7500	0.00	0.00	0.00	32,033.00	2,177,017.00
Food Services	7600	0.00	0.00	0.00	19,390,694.00	19,439,295.00
Central Services	7700	0.00	0.00	0.00	192,113.00	5,943,872.00
Student Transportation Services	7800	0.00	0.00	0.00	32,784.00	15,589,262.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	33,555,362.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	15,806,393.00
Administrative Technology Service:	8200	0.00	0.00	0.00	0.00	3,168,921.00
Community Services	9100	0.00	0.00	0.00	859,903.00	3,582,045.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principa	710	0.00	0.00	0.00	1,352,000.00	21,809,640.00
Interest	720	0.00	0.00	0.00	2,448,139.00	5,849,427.00
Dues and Fees	730	0.00	0.00	0.00	16,822.00	27,322.00
Miscellaneous	790	0.00	0.00	0.00	901,513.00	901,513.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	29,454,266.00	0.00	0.00	3,010,321.00	54,096,140.00
Other Capital Outlay	9300	0.00	0.00	0.00	266,967.00	1,247,140.00
Total Expenditures		36,504,477.00	0.00	0.00	52,009,301.00	562,706,022.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(6,260,239.00)	0.00	0.00	(1,649,465.00)	9,031,327.00
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	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	10,535,376.00	0.00	0.00	0.00	10,535,376.00
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	1,830.00
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	1,519,000.00	1,519,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	231,044.00	231,044.00
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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	2,268,166.00	46,388,900.00
Transfers Out	9700	(2,239,858.00)	0.00	0.00	(1,157,017.00)	(46,966,810.00)
Total Other Financing Sources (Uses)		8,295,518.00	0.00	0.00	2,861,193.00	11,709,340.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		2,035,279.00	0.00	0.00	1,211,728.00	20,740,667.00
Fund Balances, July 1, 2016	2800	26,353,468.00	0.00	0.00	22,316,262.00	141,938,436.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2017	2700	28,388,747.00	0.00	0.00	23,527,990.00	162,679,103.00

The notes to financial statements are an integral part of this statement
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**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, 2017**

Net Change in Fund Balances - Governmental Funds \$ 20,740,667

Amounts reported for governmental activities in the statement of activities are different because:

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.

Capital Outlay	\$ 55,343,280	
Less, Depreciation Expense	<u>(43,618,423)</u>	11,724,857

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.

(250,299)

Extinguishment of debt is not recorded in the governmental funds, but decreases long-term liabilities in the statement of net position.

Capital Leases

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

State Board of Education Bonds Series 2017A issued	\$ (1,519,000)	
State Board of Education Bonds Series 2006A defeased	890,000	
State Board of Education Bonds Series 2008A defeased	820,000	
Capital Leases Issued	<u>(10,535,376)</u>	(10,344,376)

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	\$ 10,650,000	
State School Bonds	1,352,000	
Capital Leases	<u>9,807,640</u>	21,809,640

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	\$ 6,221,746	
Less, Prior Year	<u>(7,919,721)</u>	(1,697,975)
Net Change in Deferred Loss on Refunding		
Unamortized Premiums:		
Prior Year	\$ 2,053,215	
Less, Current Year	<u>(1,795,482)</u>	257,733
Net Decrease in Revenue from Unamortized Premiums		

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.

93,885

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.

Prior Year	\$ 161,328	
Less, Current Year	<u>(101,250)</u>	60,078
Net Reduction in Expenses from Accrued Interest Payable		

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.

4,446

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.

5,515,090

The net change in the net pension liability is reported in the government-wide statements, but not in the governmental fund statements

(23,335,178)

Retirement contributions are reported as expenditures in the fund statements but shown as a deferred outflow in the government wide statements.

19,136,673

The net change in the liability for postemployment healthcare benefits is reported in the government-wide statements, but not in the governmental fund statements

208,608

Change in Net Position of Governmental Activities \$ 43,923,849

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2017

	Account Number	Business-Type Activities - Enterprise Funds								Totals	Governmental Activities - Internal Service Funds
		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		
ASSETS											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,043,878.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,368,599.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362,529.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,052.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,742.00
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	0.00	3,045.00
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	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	13,898.00
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	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>											
Land	1310	0.00	0.00	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	0.00	0.00
Construction in Progress	1360	0.00	0.00	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	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	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	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	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	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	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	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	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	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	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	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		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	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,965,743.00
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	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	1940	0.00	0.00	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	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	0.00	0.00
LIABILITIES											
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	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,795,797.00
Sales Tax Payable	2260	0.00	0.00	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	0.00	0.00
Deposits Payable	2220	0.00	0.00	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	0.00	4.00
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	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	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	8,194,401.00
<i>Noncurrent Liabilities:</i>											
<i>Portion Due Within One Year:</i>											
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	6,377,948.00
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	0.00	0.00	0.00	0.00	6,377,948.00
<i>Portion Due After One Year:</i>											
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	22,571.00
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	6,193,224.00
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	6,215,795.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,593,743.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,584,103.00
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											
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	0.00	7,154,104.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,227,536.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,381,640.00

The notes to financial statements are an integral part of this statement.
ESE 145

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, 2017

	Account Number	Business-Type Activities - Enterprise Funds								Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922				
OPERATING REVENUES												
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,286,605.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,192,655.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,479,260.00
OPERATING EXPENSES												
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,801.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,290.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,729,371.00
Energy Services	400	0.00	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	0.00	4,227.00
Capital Outlay	600	0.00	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	0.00	46,683,714.00
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	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,803,403.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,675,857.00
NONOPERATING REVENUES (EXPENSES)												
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261,323.00
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	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	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
Interest	720	0.00	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	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	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261,323.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,937,180.00
Transfers In	3600	0.00	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	0.00
SPECIAL ITEMS												
		0.00	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	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,515,090.00
Net Position, July 1, 2016	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,866,550.00
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	0.00
Net Position, June 30, 2017	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,381,640.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2017

	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
	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
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	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,667,506.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,742,979.00)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(380,682.00)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(46,276,131.00)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,041,128.00
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	9,308,842.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	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	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	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	0.00	0.00
Capital contributions	0.00	0.00	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	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	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	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	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	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	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242,249.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,873.00)
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226,376.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,113,128.00
Cash and cash equivalents - July 1, 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,930,750.00
Cash and cash equivalents - June 30, 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,043,878.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,675,857.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>										
Depreciation/Amortization expense	0.00	0.00	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	0.00	0.00
<i>Change in assets and liabilities:</i>										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(352,301.00)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,759.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,831.00)
(Increase) decrease in inventory	0.00	0.00	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	0.00	340.00
(Increase) decrease in pension	0.00	0.00	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	0.00	(187.00)
Increase (decrease) in payroll tax liabilities	0.00	0.00	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	0.00	20,565.00
Increase (decrease) in cash overdraft	0.00	0.00	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	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	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	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	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 agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8.00)
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,659,359.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,194.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294,095.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,632,985.00
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	9,308,842.00
Noncash investing, capital and financing activities:										
Borrowing under capital lease	0.00	0.00	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	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	0.00	0.00
Capital asset trade-ins	0.00	0.00	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	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	0.00	0.00

The notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2017**

	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	8,844,824.00	8,844,824.00
Investments	1160	0.00	0.00	126,910.00	126,910.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	361,312.00	361,312.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	149,201.00	149,201.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	172,153.00	172,153.00
Internal Balances		0.00	0.00	1,687,569.00	1,687,569.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	243,452.00	243,452.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	284,406.00	284,406.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	198,255.00	198,255.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	10,445,590.00	10,445,590.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	8,201.00	8,201.00
Nondepreciable Capital Assets		0.00	0.00	10,453,791.00	10,453,791.00
Improvements Other Than Buildings	1320	0.00	0.00	1,092,354.00	1,092,354.00
Less Accumulated Depreciation	1329	0.00	0.00	(312,839.00)	(312,839.00)
Buildings and Fixed Equipment	1330	0.00	0.00	30,830,624.00	30,830,624.00
Less Accumulated Depreciation	1339	0.00	0.00	(6,368,622.00)	(6,368,622.00)
Furniture, Fixtures and Equipment	1340	0.00	0.00	7,704,338.00	7,704,338.00
Less Accumulated Depreciation	1349	0.00	0.00	(5,680,038.00)	(5,680,038.00)
Motor Vehicles	1350	0.00	0.00	1,327,159.00	1,327,159.00
Less Accumulated Depreciation	1359	0.00	0.00	(850,579.00)	(850,579.00)
Property Under Capital Leases	1370	0.00	0.00	1,367,683.00	1,367,683.00
Less Accumulated Depreciation	1379	0.00	0.00	(845,379.00)	(845,379.00)
Audiovisual Materials	1381	0.00	0.00	28,313.00	28,313.00
Less Accumulated Depreciation	1388	0.00	0.00	(26,054.00)	(26,054.00)
Computer Software	1382	0.00	0.00	228,904.00	228,904.00
Less Accumulated Amortization	1389	0.00	0.00	(224,371.00)	(224,371.00)
Depreciable Capital Assets, Net		0.00	0.00	28,271,493.00	28,271,493.00
Total Capital Assets		0.00	0.00	38,725,284.00	38,725,284.00
Total Assets		0.00	0.00	50,793,366.00	50,793,366.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	1,826,065.00	1,826,065.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	1,826,065.00	1,826,065.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	2,018,621.00	2,018,621.00
Payroll Deductions and Withholdings	2170	0.00	0.00	22,875.00	22,875.00
Accounts Payable	2120	0.00	0.00	486,450.00	486,450.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	207,510.00	207,510.00
Accrued Interest Payable	2210	0.00	0.00	344,081.00	344,081.00
Deposits Payable	2220	0.00	0.00	12,816.00	12,816.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	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	2410	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	673,924.00	673,924.00
Obligations Under Capital Leases	2315	0.00	0.00	35,582.00	35,582.00
Bonds Payable	2320	0.00	0.00	618,106.00	618,106.00
Liability for Compensated Absences	2330	0.00	0.00	26,255.00	26,255.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	2,059,538.00	2,059,538.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	3,413,405.00	3,413,405.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	6,027,018.00	6,027,018.00
Obligations Under Capital Leases	2315	0.00	0.00	7,589.00	7,589.00
Bonds Payable	2320	0.00	0.00	18,074,794.00	18,074,794.00
Liability for Compensated Absences	2330	0.00	0.00	4,826,933.00	4,826,933.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	4,104,113.00	4,104,113.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	33,040,447.00	33,040,447.00
Total Long-Term Liabilities		0.00	0.00	36,453,852.00	36,453,852.00
Total Liabilities		0.00	0.00	39,546,205.00	39,546,205.00
DEFERRED INFLOWS OF RESOURCES					
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	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	754,227.00	754,227.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	754,227.00	754,227.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	7,467,634.00	7,467,634.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	1,357,199.00	1,357,199.00
Capital Projects	2780	0.00	0.00	301,184.00	301,184.00
Other Purposes	2780	0.00	0.00	127,221.00	127,221.00
Unrestricted	2790	0.00	0.00	2,563,916.00	2,563,916.00
Total Net Position		0.00	0.00	11,817,154.00	11,817,154.00

The notes to financial statements are an integral part of this statement.
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**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, 2017**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	29,635,025.00	238,233.00	643,669.00	1,064,943.00	(27,688,180.00)
Student Support Services	6100	856,078.00	0.00	5,000.00	0.00	(851,078.00)
Instructional Media Services	6200	822,833.00	0.00	0.00	0.00	(822,833.00)
Instruction and Curriculum Development Services	6300	197,141.00	0.00	0.00	0.00	(197,141.00)
Instructional Staff Training Services	6400	67,035.00	0.00	0.00	0.00	(67,035.00)
Instruction-Related Technology	6500	209,100.00	0.00	0.00	0.00	(209,100.00)
Board	7100	240,277.00	0.00	0.00	0.00	(240,277.00)
General Administration	7200	1,613,537.00	0.00	0.00	0.00	(1,613,537.00)
School Administration	7300	8,341,960.00	0.00	36,557.00	22,092.00	(8,283,311.00)
Facilities Acquisition and Construction	7400	1,949,784.00	0.00	388,285.00	355,204.00	(1,206,295.00)
Fiscal Services	7500	579,314.00	0.00	0.00	0.00	(579,314.00)
Food Services	7600	221,015.00	54,634.00	107,618.00	0.00	(58,763.00)
Central Services	7700	17,433.00	0.00	0.00	0.00	(17,433.00)
Student Transportation Services	7800	1,164,158.00	0.00	0.00	0.00	(1,164,158.00)
Operation of Plant	7900	7,231,161.00	0.00	45,364.00	1,168,162.00	(6,017,635.00)
Maintenance of Plant	8100	1,446,599.00	0.00	0.00	0.00	(1,446,599.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	168,323.00	61,729.00	0.00	0.00	(106,594.00)
Interest on Long-Term Debt	9200	764,843.00	0.00	0.00	0.00	(764,843.00)
Unallocated Depreciation/Amortization Expense		1,035,814.00				(1,035,814.00)
Total Component Unit Activities		56,561,430.00	354,596.00	1,226,493.00	2,610,401.00	(52,369,940.00)

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, 2016
- Adjustments to Net Position
- Net Position, June 30, 2017

0.00
0.00
0.00
0.00
52,179,579.00
403,920.00
1,378,199.00
292,121.00
0.00
0.00
54,253,819.00
1,883,879.00
9,933,275.00
0.00
11,817,154.00

**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, 2017**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	29,635,025.00	238,233.00	643,669.00	1,064,943.00	(27,688,180.00)
Student Support Services	6100	856,078.00	0.00	5,000.00	0.00	(851,078.00)
Instructional Media Services	6200	822,833.00	0.00	0.00	0.00	(822,833.00)
Instruction and Curriculum Development Services	6300	197,141.00	0.00	0.00	0.00	(197,141.00)
Instructional Staff Training Services	6400	67,035.00	0.00	0.00	0.00	(67,035.00)
Instruction-Related Technology	6500	209,100.00	0.00	0.00	0.00	(209,100.00)
Board	7100	240,277.00	0.00	0.00	0.00	(240,277.00)
General Administration	7200	1,613,537.00	0.00	0.00	0.00	(1,613,537.00)
School Administration	7300	8,341,960.00	0.00	36,557.00	22,092.00	(8,283,311.00)
Facilities Acquisition and Construction	7400	1,949,784.00	0.00	388,285.00	355,204.00	(1,206,295.00)
Fiscal Services	7500	579,314.00	0.00	0.00	0.00	(579,314.00)
Food Services	7600	221,015.00	54,634.00	107,618.00	0.00	(58,763.00)
Central Services	7700	17,433.00	0.00	0.00	0.00	(17,433.00)
Student Transportation Services	7800	1,164,158.00	0.00	0.00	0.00	(1,164,158.00)
Operation of Plant	7900	7,231,161.00	0.00	45,364.00	1,168,162.00	(6,017,635.00)
Maintenance of Plant	8100	1,446,599.00	0.00	0.00	0.00	(1,446,599.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	168,323.00	61,729.00	0.00	0.00	(106,594.00)
Interest on Long-Term Debt	9200	764,843.00	0.00	0.00	0.00	(764,843.00)
Unallocated Depreciation/Amortization Expense		1,035,814.00				(1,035,814.00)
Total Component Unit Activities		56,561,430.00	354,596.00	1,226,493.00	2,610,401.00	(52,369,940.00)

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, 2016
- Adjustments to Net Position
- Net Position, June 30, 2017

0.00
0.00
0.00
0.00
52,179,579.00
403,920.00
1,378,199.00
292,121.00
0.00
0.00
54,253,819.00
1,883,879.00
9,933,275.00
0.00
11,817,154.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2017

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.

Separate attachment

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2017

- 1. BUDGETARY BASIS OF ACCOUNTING**
- 2. SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS**

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS PLAN
June 30, 2017**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
6/30/2017	0	23440929	23440929	0	249725528	9.4

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, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	401,446.00	308,065.00	429,640.00	121,575.00
Federal Through State and Local	3200	2,263,146.00	2,263,146.00	2,108,813.00	(154,333.00)
State Sources	3300	80,054,619.00	80,354,418.00	81,695,364.00	1,340,946.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	312,344,378.00	315,467,822.00	315,616,843.00	149,021.00
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 Capital Projects	3413, 3421, 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		10,844,936.00	11,626,486.00	11,037,565.00	(588,921.00)
Total Local Sources	3400	323,189,314.00	327,094,308.00	326,654,408.00	(439,900.00)
Total Revenues		405,908,525.00	410,019,937.00	410,888,225.00	868,288.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	283,813,960.00	280,202,797.00	277,874,488.00	2,328,309.00
Student Support Services	6100	23,810,980.00	24,115,337.00	23,782,595.00	332,742.00
Instructional Media Services	6200	4,788,074.00	3,670,235.00	3,669,741.00	494.00
Instruction and Curriculum Development Services	6300	3,001,511.00	3,172,224.00	3,002,835.00	169,389.00
Instructional Staff Training Services	6400	792,818.00	1,010,099.00	1,005,239.00	4,860.00
Instruction-Related Technology	6500	4,712,343.00	6,370,746.00	5,727,479.00	643,267.00
Board	7100	997,059.00	1,160,489.00	1,154,365.00	6,124.00
General Administration	7200	2,004,833.00	2,153,174.00	1,801,722.00	351,452.00
School Administration	7300	19,093,213.00	19,190,531.00	18,213,825.00	976,706.00
Facilities Acquisition and Construction	7410	41,081.00	73,683.00	52,022.00	21,661.00
Fiscal Services	7500	2,100,366.00	2,260,640.00	2,144,984.00	115,656.00
Food Services	7600	53,997.00	49,471.00	48,601.00	870.00
Central Services	7700	5,952,590.00	5,755,751.00	5,751,759.00	3,992.00
Student Transportation Services	7800	16,346,219.00	15,561,192.00	15,556,478.00	4,714.00
Operation of Plant	7900	35,343,933.00	34,976,717.00	33,555,362.00	1,421,355.00
Maintenance of Plant	8100	15,619,516.00	16,468,266.00	15,806,393.00	661,873.00
Administrative Technology Services	8200	3,857,149.00	3,169,714.00	3,168,921.00	793.00
Community Services	9100	2,707,888.00	2,759,124.00	2,722,142.00	36,982.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		980,173.00	980,173.00	0.00
Total Expenditures		425,037,530.00	423,100,363.00	416,019,124.00	7,081,239.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(19,129,005.00)	(13,080,426.00)	(5,130,899.00)	7,949,527.00
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	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			1,830.00	1,830.00
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	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	20,250,661.00	20,251,661.00	20,264,027.00	12,366.00
Transfers Out	9700	(577,910.00)	(577,910.00)	(577,910.00)	0.00
Total Other Financing Sources (Uses)		19,672,751.00	19,673,751.00	19,687,947.00	14,196.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		543,746.00	6,593,325.00	14,557,048.00	7,963,723.00
Fund Balances, July 1, 2016	2800	58,877,796.00	58,877,796.00	58,877,796.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2017	2700	59,421,542.00	65,471,121.00	73,434,844.00	7,963,723.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	Special Revenue Funds					Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	ARRA Race to the Top 434	Miscellaneous Special Revenue 490		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	4,733,550.00	1,438,725.00	0.00	1,211,812.00	7,384,087.00	
Investments	1160	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	1,269.00	1,269.00	
Interest Receivable on Investment:	1170	0.00	0.00	0.00	0.00	0.00	
Due From Other Agencies	1220	231,971.00	571,970.00	0.00	40,203.00	844,144.00	
Due From Budgetary Funds	1141	0.00	0.00	0.00	9,518.00	9,518.00	
Due From Insurer	1180	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	0.00	0.00	0.00	0.00	0.00	
Inventory	1150	291,311.00	0.00	0.00	0.00	291,311.00	
Prepaid Items	1230	473,131.00	0.00	0.00	12,320.00	485,451.00	
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	
Total Assets		5,729,963.00	2,010,695.00	0.00	1,275,122.00	9,015,780.00	
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivative	1910	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	
Total Assets and Deferred Outflows of Resources		5,729,963.00	2,010,695.00	0.00	1,275,122.00	9,015,780.00	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	
Accrued Salaries and Benefits	2110	636,874.00	1,475,999.00	0.00	108,924.00	2,221,797.00	
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00	0.00	
Accounts Payable	2120	25,514.00	351,607.00	0.00	31,304.00	408,425.00	
Sales Tax Payable	2260	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	0.00	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	4,220.00	7,522.00	0.00	4,901.00	16,643.00	
Due to Budgetary Funds	2161	324,245.00	20,297.00	0.00	0.00	344,542.00	
Due to Internal Funds	2162	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	2140	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable - Retained Percentage	2150	11,289.00	0.00	0.00	0.00	11,289.00	
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	240,563.00	0.00	0.00	1,053,524.00	1,294,087.00	
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	
Total Liabilities		1,242,705.00	1,855,425.00	0.00	1,198,653.00	4,296,783.00	
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	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							
<i>Nonspendable:</i>							
Inventory	2711	291,311.00	0.00	0.00	0.00	291,311.00	
Prepaid Amounts	2712	473,131.00	0.00	0.00	12,320.00	485,451.00	
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	2710	764,442.00	0.00	0.00	12,320.00	776,762.00	
<i>Restricted for:</i>							
Economic Stabilizator	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	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	3,722,816.00	0.00	0.00	0.00	3,722,816.00	
Restricted for _____	2729	0.00	155,270.00	0.00	64,149.00	219,419.00	
Total Restricted Fund Balances	2720	3,722,816.00	155,270.00	0.00	64,149.00	3,942,235.00	
<i>Committed to:</i>							
Economic Stabilizator	2731	0.00	0.00	0.00	0.00	0.00	
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	
Committed for _____	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	
<i>Assigned to:</i>							
Special Revenue	2741	0.00	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	0.00	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	2700	4,487,258.00	155,270.00	0.00	76,469.00	4,718,997.00	
Total Liabilities, Deferred Inflows of Resources and Fund Balances		5,729,963.00	2,010,695.00	0.00	1,275,122.00	9,015,780.00	

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	Debt Service Funds					
		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	Other Debt Service 290
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	128,701.00	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 Investment	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	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	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	866,736.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	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		995,437.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivative	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		995,437.00	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 Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	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	2210	26,610.00	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	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	2130	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	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		26,610.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	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							
<i>Nonspendable:</i>							
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	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	968,827.00	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	968,827.00	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>							
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 _____	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
<i>Assigned to:</i>							
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	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	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	968,827.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		995,437.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	ARRA	Total Nonmajor
		Debt Service 299	Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	1,062,742.00	1,062,742.00
Investments	1160	0.00	128,701.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00
Interest Receivable on Investment	1170	0.00	0.00
Due From Other Agencies	1220	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agent	1114	17,823,568.00	18,690,304.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets		18,886,310.00	19,881,747.00
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		18,886,310.00	19,881,747.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00
Accounts Payable	2120	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	26,610.00
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	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	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	1,089,352.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00
<i>Restricted for:</i>			
Economic Stabilizator	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	17,823,568.00	18,792,395.00
Capital Projects	2726	0.00	0.00
Restricted for _____	2729	0.00	0.00
Restricted for _____	2729	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	17,823,568.00	18,792,395.00
<i>Committed to:</i>			
Economic Stabilizator	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for _____	2739	0.00	0.00
Committed for _____	2739	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00
<i>Assigned to:</i>			
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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00
Total Fund Balances	2700	17,823,568.00	18,792,395.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		18,886,310.00	19,881,747.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	Capital Projects Funds					
		Capital Outlay Bond Issues (COBI) 310	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
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	328.00	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 Investment	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	16,598.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	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	1150	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
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	328.00	0.00	16,598.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivative	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		0.00	0.00	0.00	328.00	0.00	16,598.00
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 Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	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	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	328.00	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	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	2130	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	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	328.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivative	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							
<i>Nonspendable:</i>							
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	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
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	2724	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	16,598.00
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	16,598.00
<i>Committed to:</i>							
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 _____	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
<i>Assigned to:</i>							
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	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	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	16,598.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	328.00	0.00	16,598.00

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2017

	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						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	328.00
Investments	1160	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 Investment:	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	16,598.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	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	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	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	16,926.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivative	1910	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
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	16,926.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	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
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	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	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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	328.00
Due to Internal Funds	2162	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	2140	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
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		0.00	0.00	0.00	0.00	328.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivative	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						
<i>Nonspendable:</i>						
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
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
Economic Stabilizator	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	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	16,598.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00	0.00	0.00	16,598.00
<i>Committed to:</i>						
Economic Stabilizator	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	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	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	16,598.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	0.00	0.00	0.00	16,926.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2017

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	8,447,157.00
Investments	1160	0.00	128,701.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	1,269.00
Interest Receivable on Investment	1170	0.00	0.00
Due From Other Agencies	1220	0.00	860,742.00
Due From Budgetary Funds	1141	0.00	9,518.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agent	1114	0.00	18,690,304.00
Inventory	1150	0.00	291,311.00
Prepaid Items	1230	0.00	485,451.00
Long-Term Investments	1460	0.00	0.00
Total Assets		0.00	28,914,453.00
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	28,914,453.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	2,221,797.00
Payroll Deductions and Withholding	2170	0.00	0.00
Accounts Payable	2120	0.00	408,425.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	26,610.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	16,643.00
Due to Budgetary Funds	2161	0.00	344,870.00
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
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	11,289.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	1,062,742.00
Unearned Revenues	2410	0.00	1,294,087.00
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		0.00	5,386,463.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00
Deferred Revenues	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	291,311.00
Prepaid Amounts	2712	0.00	485,451.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	776,762.00
<i>Restricted for:</i>			
Economic Stabilizator	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	18,792,395.00
Capital Projects	2726	0.00	16,598.00
Restricted for _____	2729	0.00	3,722,816.00
Restricted for _____	2729	0.00	219,419.00
<i>Total Restricted Fund Balances</i>	2720	0.00	22,751,228.00
<i>Committed to:</i>			
Economic Stabilizator	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for _____	2739	0.00	0.00
Committed for _____	2739	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00
<i>Assigned to:</i>			
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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00
Total Fund Balances	2700	0.00	23,527,990.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	28,914,453.00

The notes to financial statements are an integral part of this statement
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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, 2017

	Account Number	Special Revenue Funds					Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	ARRA Race to the Top 434	Miscellaneous Special Revenue 490		
REVENUES							
Federal Direct	3100	0.00	1,074,984.00	0.00	0.00		1,074,984.00
Federal Through State and Local	3200	13,410,204.00	21,159,159.00	0.00	0.00		34,569,363.00
State Sources	3300	160,987.00	0.00	0.00	0.00		160,987.00
<i>Local Sources:</i>							
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 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	4,948,141.00	0.00	0.00	0.00		4,948,141.00
Impact Fees	3496	0.00	0.00	0.00	0.00		0.00
Other Local Revenue		95,358.00	0.00	0.00	2,485,063.00		2,580,421.00
Total Local Sources	3400	5,043,499.00	0.00	0.00	2,485,063.00		7,528,562.00
Total Revenues		18,614,690.00	22,234,143.00	0.00	2,485,063.00		43,333,896.00
EXPENDITURES							
<i>Current:</i>							
Instruction	5000	0.00	13,656,392.00	0.00	1,508,902.00		15,165,294.00
Student Support Services	6100	0.00	3,349,264.00	0.00	118,682.00		3,467,946.00
Instructional Media Services	6200	0.00	0.00	0.00	8,939.00		8,939.00
Instruction and Curriculum Development Services	6300	0.00	434,422.00	0.00	56,140.00		490,562.00
Instructional Staff Training Service:	6400	0.00	2,874,677.00	0.00	568,375.00		3,443,052.00
Instruction-Related Technology	6500	0.00	16,601.00	0.00	10,094.00		26,695.00
Board	7100	0.00	0.00	0.00	0.00		0.00
General Administrator	7200	0.00	707,198.00	0.00	0.00		707,198.00
School Administration	7300	0.00	10,297.00	0.00	0.00		10,297.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	15,000.00		15,000.00
Fiscal Services	7500	0.00	32,033.00	0.00	0.00		32,033.00
Food Services	7600	19,390,694.00	0.00	0.00	0.00		19,390,694.00
Central Services	7700	0.00	128,327.00	0.00	63,786.00		192,113.00
Student Transportation Services	7800	0.00	19,913.00	0.00	12,871.00		32,784.00
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 Service:	8200	0.00	0.00	0.00	0.00		0.00
Community Services	9100	0.00	747,255.00	0.00	112,648.00		859,903.00
<i>Debt Service: (Function 9200)</i>							
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
<i>Capital Outlay:</i>							
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00		0.00
Other Capital Outlay	9300	163,271.00	102,494.00	0.00	1,202.00		266,967.00
Total Expenditures		19,553,965.00	22,078,873.00	0.00	2,476,639.00		44,109,477.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(939,275.00)	155,270.00	0.00	8,424.00		(775,581.00)
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	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		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	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	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 Agreement:	3794	0.00	0.00	0.00	0.00		0.00
Discount on Refunding Lease-Purchase Agreement:	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	0.00	0.00		0.00
Total Other Financing Sources (Uses)		0.00	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		(939,275.00)	155,270.00	0.00	8,424.00		(775,581.00)
Fund Balances, July 1, 2016	2800	5,426,533.00	0.00	0.00	68,045.00		5,494,578.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00		0.00
Fund Balances, June 30, 2017	2700	4,487,258.00	155,270.00	0.00	76,469.00		4,718,997.00

The notes to financial statements are an integral part of this statement
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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, 2017

	Account Number	Debt Service Funds				
		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						
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	1,641,863.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
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 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	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		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		1,641,863.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
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 Administrator	7200	0.00	0.00	0.00	0.00	0.00
School Administrator	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	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 Service:	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	1,352,000.00	0.00	0.00	0.00	0.00
Interest	720	322,655.00	0.00	0.00	0.00	0.00
Dues and Fees	730	8,923.00	0.00	0.00	0.00	0.00
Miscellaneous	790	901,513.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
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		2,585,091.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(943,228.00)	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	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	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	3715	1,519,000.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	231,044.00	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 Agreement	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement	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	0.00	0.00	0.00
Total Other Financing Sources (Uses)		1,750,044.00	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		806,816.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016	2800	162,011.00	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, 2017	2700	968,827.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017**

	Account Number	Other Debt Service 290	ARRA Debt Service 299	Total Nonmajor Debt Service Funds
REVENUES				
Federal Direct	3100	0.00	1,949,172.00	1,949,172.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	1,641,863.00
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	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
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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	(921,459.00)	(921,459.00)
Total Local Sources	3400	0.00	(921,459.00)	(921,459.00)
Total Revenues		0.00	1,027,713.00	2,669,576.00
EXPENDITURES				
<i>Current:</i>				
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 Service	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>				
Redemption of Principal	710	0.00	0.00	1,352,000.00
Interest	720	0.00	2,125,484.00	2,448,139.00
Dues and Fees	730	0.00	6,500.00	15,423.00
Miscellaneous	790	0.00	0.00	901,513.00
<i>Capital Outlay:</i>				
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
Total Expenditures		0.00	2,131,984.00	4,717,075.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(1,104,271.00)	(2,047,499.00)
OTHER FINANCING SOURCES (USES)				
Issuance 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
Proceeds 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
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	1,519,000.00
Premium on Refunding Bonds	3792	0.00	0.00	231,044.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreement	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	2,268,166.00	2,268,166.00
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	2,268,166.00	4,018,210.00
SPECIAL ITEMS				
		0.00	0.00	0.00
EXTRAORDINARY ITEMS				
		0.00	0.00	0.00
Net Change in Fund Balances		0.00	1,163,895.00	1,970,711.00
Fund Balances, July 1, 2016	2800	0.00	16,659,673.00	16,821,684.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2017	2700	0.00	17,823,568.00	18,792,395.00

The notes to financial statements are an integral part of this statement
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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, 2017

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
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	4,156,515.00	0.00
<i>Local Sources:</i>						
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 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	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		0.00	0.00	0.00	502.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	502.00	0.00
Total Revenues		0.00	0.00	0.00	4,157,017.00	0.00
EXPENDITURES						
<i>Current:</i>						
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 Service:	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 Administrator	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	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 Service:	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
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
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	3,000,000.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	3,000,000.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	1,157,017.00	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	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	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:	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	0.00	(1,157,017.00)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(1,157,017.00)	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						
Fund Balances, July 1, 2016	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, 2017	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017

	Account Number	Capital Projects Funds				
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Capital Projects 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	199,341.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
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 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	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		6.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	6.00	0.00	0.00	0.00	0.00
Total Revenues		199,347.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
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 Service:	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 Administrator	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	171,029.00	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 Service:	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
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	1,399.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	10,321.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		182,749.00	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	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	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:	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	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 Agreement:	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	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	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	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		16,598.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016	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, 2017	2700	16,598.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2017

	Account Number	Total Nonmajor Capital Projects Funds
REVENUES		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	4,355,856.00
<i>Local Sources:</i>		
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	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	0.00
Other Local Revenue		508.00
Total Local Sources	3400	508.00
Total Revenues		4,356,364.00
EXPENDITURES		
<i>Current:</i>		
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	7300	0.00
Facilities Acquisition and Constructor	7410	171,029.00
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 Service	8200	0.00
Community Services	9100	0.00
<i>Debt Service: (Function 9200)</i>		
Redemption of Principal	710	0.00
Interest	720	0.00
Dues and Fees	730	1,399.00
Miscellaneous	790	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Constructor	7420	3,010,321.00
Other Capital Outlay	9300	0.00
Total Expenditures		3,182,749.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,173,615.00
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	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
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 Agreement	3755	0.00
Premium on Refunding Lease-Purchase Agreement	3794	0.00
Discount on Refunding Lease-Purchase Agreement	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	0.00
Transfers Out	9700	(1,157,017.00)
Total Other Financing Sources (Uses)		(1,157,017.00)
SPECIAL ITEMS		
		0.00
EXTRAORDINARY ITEMS		
		0.00
Net Change in Fund Balances		16,598.00
Fund Balances, July 1, 2016	2800	0.00
Adjustments to Fund Balances	2891	0.00
Fund Balances, June 30, 2017	2700	16,598.00

The notes to financial statements are an integral part of this statement
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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, 2017

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	3,024,156.00
Federal Through State and Local	3200	0.00	34,569,363.00
State Sources	3300	0.00	6,158,706.00
<i>Local Sources:</i>			
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 Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	4,948,141.00
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	1,659,470.00
Total Local Sources	3400	0.00	6,607,611.00
Total Revenues		0.00	50,359,836.00
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	0.00	15,165,294.00
Student Support Services	6100	0.00	3,467,946.00
Instructional Media Services	6200	0.00	8,939.00
Instruction and Curriculum Development Services	6300	0.00	490,562.00
Instructional Staff Training Service:	6400	0.00	3,443,052.00
Instruction-Related Technology	6500	0.00	26,695.00
Board	7100	0.00	0.00
General Administrator	7200	0.00	707,198.00
School Administration	7300	0.00	10,297.00
Facilities Acquisition and Construction	7410	0.00	186,029.00
Fiscal Services	7500	0.00	32,033.00
Food Services	7600	0.00	19,390,694.00
Central Services	7700	0.00	192,113.00
Student Transportation Services	7800	0.00	32,784.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Service:	8200	0.00	0.00
Community Services	9100	0.00	859,903.00
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	0.00	1,352,000.00
Interest	720	0.00	2,448,139.00
Dues and Fees	730	0.00	16,822.00
Miscellaneous	790	0.00	901,513.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	3,010,321.00
Other Capital Outlay	9300	0.00	266,967.00
Total Expenditures		0.00	52,009,301.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(1,649,465.00)
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	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
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	1,519,000.00
Premium on Refunding Bonds	3792	0.00	231,044.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreement:	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreement:	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	2,268,166.00
Transfers Out	9700	0.00	(1,157,017.00)
Total Other Financing Sources (Uses)		0.00	2,861,193.00
SPECIAL ITEMS			
		0.00	0.00
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		0.00	1,211,728.00
Fund Balances, July 1, 2016	2800	0.00	22,316,262.00
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2017	2700	0.00	23,527,990.00

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND FOOD SERVICE
For the Fiscal Year Ended June 30, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200	13,749,973.00	13,749,973.00	13,410,204.00	(339,769.00)
State Sources	3300	168,191.00	168,191.00	160,987.00	(7,204.00)
<i>Local Sources:</i>					
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				0.00
Charges for Service - Food Service	345X	4,841,894.00	4,841,894.00	5,043,499.00	201,605.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	4,841,894.00	4,841,894.00	5,043,499.00	201,605.00
Total Revenues		18,760,058.00	18,760,058.00	18,614,690.00	(145,368.00)
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600	19,052,028.00	20,527,457.00	19,390,694.00	1,136,763.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300		163,271.00	163,271.00	0.00
Total Expenditures		19,052,028.00	20,690,728.00	19,553,965.00	1,136,763.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(291,970.00)	(1,930,670.00)	(939,275.00)	991,395.00
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	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	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				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(291,970.00)	(1,930,670.00)	(939,275.00)	991,395.00
Fund Balances, July 1, 2016	2800	5,426,533.00	5,426,533.00	5,426,533.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	5,134,563.00	3,495,863.00	4,487,258.00	991,395.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND OTHER FEDERAL
For the Fiscal Year Ended June 30, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	1,562,326.00	1,074,984.00	1,074,984.00	0.00
Federal Through State and Local	3200	22,101,534.00	21,159,159.00	21,159,159.00	0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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				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	0.00	0.00	0.00
Total Revenues		23,663,860.00	22,234,143.00	22,234,143.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	14,607,757.00	13,656,392.00	13,656,392.00	0.00
Student Support Services	6100	3,089,728.00	3,349,264.00	3,349,264.00	0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300	864,410.00	434,422.00	434,422.00	0.00
Instructional Staff Training Services	6400	2,918,105.00	2,874,677.00	2,874,677.00	0.00
Instruction-Related Technology	6500		16,601.00	16,601.00	0.00
Board	7100				0.00
General Administration	7200	1,136,291.00	707,198.00	707,198.00	0.00
School Administration	7300	105.00	10,297.00	10,297.00	0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500	20,965.00	32,033.00	32,033.00	0.00
Food Services	7600				0.00
Central Services	7700	166,699.00	128,327.00	128,327.00	0.00
Student Transportation Services	7800	37,000.00	19,913.00	19,913.00	0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100	822,800.00	747,255.00	747,255.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300		102,494.00	102,494.00	0.00
Total Expenditures		23,663,860.00	22,078,873.00	22,078,873.00	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	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	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				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	155,270.00	155,270.00	0.00
Fund Balances, July 1, 2016	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	0.00	155,270.00	155,270.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND MISC
For the Fiscal Year Ended June 30, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	2,322,670.00	2,485,063.00	2,485,063.00	0.00
<i>Local Sources:</i>					
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				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	0.00	0.00	0.00
Total Revenues		2,322,670.00	2,485,063.00	2,485,063.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,365,485.00	1,508,902.00	1,508,902.00	0.00
Student Support Services	6100	104,879.00	118,682.00	118,682.00	0.00
Instructional Media Services	6200		8,939.00	8,939.00	0.00
Instruction and Curriculum Development Services	6300	21,414.00	56,140.00	56,140.00	0.00
Instructional Staff Training Services	6400	553,645.00	568,375.00	568,375.00	0.00
Instruction-Related Technology	6500	10,000.00	10,094.00	10,094.00	0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410		15,000.00	15,000.00	0.00
Fiscal Services	7500	28,985.00			0.00
Food Services	7600				0.00
Central Services	7700	66,841.00	63,786.00	63,786.00	0.00
Student Transportation Services	7800	15,685.00	12,871.00	12,871.00	0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100	155,736.00	112,648.00	112,648.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300		1,202.00	1,202.00	0.00
Total Expenditures		2,322,670.00	2,476,639.00	2,476,639.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	8,424.00	8,424.00	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	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	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				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	8,424.00	8,424.00	0.00
Fund Balances, July 1, 2016	2800	68,045.00	68,045.00	68,045.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	68,045.00	76,469.00	76,469.00	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, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		0.00	38,899.00	38,899.00	0.00
Total Local Sources	3400	0.00	38,899.00	38,899.00	0.00
Total Revenues		0.00	38,899.00	38,899.00	0.00
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	21,400,505.00	20,457,640.00	20,457,640.00	0.00
Interest	720	3,530,606.00	3,401,288.00	3,401,288.00	0.00
Dues and Fees	730	10,500.00	10,500.00	10,500.00	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		24,941,611.00	23,869,428.00	23,869,428.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(24,941,611.00)	(23,830,529.00)	(23,830,529.00)	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	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	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	24,930,634.00	23,856,707.00	23,856,707.00	0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		24,930,634.00	23,856,707.00	23,856,707.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(10,977.00)	26,178.00	26,178.00	0.00
Fund Balances, July 1, 2016	2800	1,093,084.00	1,093,084.00	1,093,084.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	1,082,107.00	1,119,262.00	1,119,262.00	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, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	1,944,861.00	1,949,172.00	1,949,172.00	0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue				(921,459.00)	(921,459.00)
Total Local Sources	3400	0.00	0.00	(921,459.00)	(921,459.00)
Total Revenues		1,944,861.00	1,949,172.00	1,027,713.00	(921,459.00)
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
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	6,500.00	6,500.00	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		2,132,484.00	2,131,984.00	2,131,984.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(187,623.00)	(182,812.00)	(1,104,271.00)	(921,459.00)
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	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	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	2,273,431.00	2,268,166.00	2,268,166.00	0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		2,273,431.00	2,268,166.00	2,268,166.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		2,085,808.00	2,085,354.00	1,163,895.00	(921,459.00)
Fund Balances, July 1, 2016	2800	16,659,673.00	16,659,673.00	16,659,673.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	18,745,481.00	18,745,027.00	17,823,568.00	(921,459.00)

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, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	1,674,655.00	1,641,863.00	1,641,863.00	0.00
<i>Local Sources:</i>					
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				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	0.00	0.00	0.00
Total Revenues		1,674,655.00	1,641,863.00	1,641,863.00	0.00
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	1,352,000.00	1,352,000.00	1,352,000.00	0.00
Interest	720	322,655.00	322,655.00	322,655.00	0.00
Dues and Fees	730	2,500.00	8,923.00	8,923.00	0.00
Miscellaneous	790		901,513.00	901,513.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		1,677,155.00	2,585,091.00	2,585,091.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,500.00)	(943,228.00)	(943,228.00)	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	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		1,519,000.00	1,519,000.00	0.00
Premium on Refunding Bonds	3792		231,044.00	231,044.00	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)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	1,750,044.00	1,750,044.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(2,500.00)	806,816.00	806,816.00	0.00
Fund Balances, July 1, 2016	2800	162,011.00	162,011.00	162,011.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	159,511.00	968,827.00	968,827.00	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, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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	78,967,903.00	79,833,647.00	79,833,647.00	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			372,504.00	372,504.00	0.00
Total Local Sources	3400	78,967,903.00	80,206,151.00	80,206,151.00	0.00
Total Revenues		78,967,903.00	80,206,151.00	80,206,151.00	0.00
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410	58,202,900.00	38,760,220.00	12,672,139.00	26,088,081.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		21,631,553.00	21,631,553.00	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		58,202,900.00	60,391,773.00	34,303,692.00	26,088,081.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		20,765,003.00	19,814,378.00	45,902,459.00	26,088,081.00
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	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
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	(44,528,198.00)	(42,992,025.00)	(42,992,025.00)	0.00
Total Other Financing Sources (Uses)		(44,528,198.00)	(42,992,025.00)	(42,992,025.00)	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(23,763,195.00)	(23,177,647.00)	2,910,434.00	26,088,081.00
Fund Balances, July 1, 2016	2800	33,297,826.00	33,297,826.00	33,297,826.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	9,534,631.00	10,120,179.00	36,208,260.00	26,088,081.00

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, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	1,770,013.00	1,782,380.00	1,932,350.00	149,970.00
<i>Local Sources:</i>					
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	18,614,219.00	18,810,036.00	18,810,036.00	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	2,000,000.00	5,012,705.00	5,012,705.00	0.00
Other Local Revenue		5,678,176.00	5,896,671.00	4,489,147.00	(1,407,524.00)
Total Local Sources	3400	26,292,395.00	29,719,412.00	28,311,888.00	(1,407,524.00)
Total Revenues		28,062,408.00	31,501,792.00	30,244,238.00	(1,257,554.00)
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410	46,633,542.00	34,596,834.00	7,050,211.00	27,546,623.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		29,454,266.00	29,454,266.00	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		46,633,542.00	64,051,100.00	36,504,477.00	27,546,623.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(18,571,134.00)	(32,549,308.00)	(6,260,239.00)	26,289,069.00
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	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720		10,535,376.00	10,535,376.00	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	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	(1,770,013.00)	(2,239,858.00)	(2,239,858.00)	0.00
Total Other Financing Sources (Uses)		(1,770,013.00)	8,295,518.00	8,295,518.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(20,341,147.00)	(24,253,790.00)	2,035,279.00	26,289,069.00
Fund Balances, July 1, 2016	2800	26,353,468.00	26,353,468.00	26,353,468.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	6,012,321.00	2,099,678.00	28,388,747.00	26,289,069.00

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, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	4,156,515.00	4,156,515.00	4,156,515.00	0.00
<i>Local Sources:</i>					
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				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			503.00	502.00	(1.00)
Total Local Sources	3400	0.00	503.00	502.00	(1.00)
Total Revenues		4,156,515.00	4,157,018.00	4,157,017.00	(1.00)
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	3,000,000.00	3,000,000.00	3,000,000.00	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		3,000,000.00	3,000,000.00	3,000,000.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,156,515.00	1,157,018.00	1,157,017.00	(1.00)
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	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
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	(1,156,515.00)	(1,157,018.00)	(1,157,017.00)	1.00
Total Other Financing Sources (Uses)		(1,156,515.00)	(1,157,018.00)	(1,157,017.00)	1.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016	2800	0.00			0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	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
CAPITAL PROJECTS FUND CAPITAL OUTLAY AND DEBT SERVICE (CODS)
For the Fiscal Year Ended June 30, 2017

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	128,971.00	199,346.00	199,341.00	(5.00)
<i>Local Sources:</i>					
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				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue				6.00	6.00
Total Local Sources	3400	0.00	0.00	6.00	6.00
Total Revenues		128,971.00	199,346.00	199,347.00	1.00
EXPENDITURES					
<i>Current:</i>					
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	7300				0.00
Facilities Acquisition and Construction	7410	127,471.00	187,525.00	171,029.00	16,496.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730	1,500.00	1,500.00	1,399.00	101.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		10,321.00	10,321.00	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		128,971.00	199,346.00	182,749.00	16,597.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	16,598.00	16,598.00
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	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
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				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	16,598.00	16,598.00
Fund Balances, July 1, 2016	2800	0.00		0.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2017	2700	0.00	0.00	16,598.00	16,598.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2017

	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	2,332,420.00	2,046,851.00	1,780,610.00	984,629.00	28,899,368.00	0.00	0.00	36,043,878.00
Investments	1160	10,237,679.00	5,130,920.00	0.00	0.00	0.00	0.00	0.00	15,368,599.00
Accounts Receivable, Net	1131	67,985.00	0.00	0.00	0.00	294,544.00	0.00	0.00	362,529.00
Interest Receivable on Investments	1170	34,674.00	17,378.00	0.00	0.00	0.00	0.00	0.00	52,052.00
Due From Other Agencies	1220	0.00	0.00	46,742.00	0.00	0.00	0.00	0.00	46,742.00
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	1,190.00	0.00	1,855.00	0.00	0.00	3,045.00
Deposits Receivable	1210	75,000.00	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
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	612.00	11,090.00	721.00	529.00	946.00	0.00	0.00	13,898.00
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
<i>Capital Assets:</i>									
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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	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
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		12,748,370.00	7,206,239.00	1,829,265.00	985,158.00	29,196,713.00	0.00	0.00	51,965,745.00
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									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	57.00	0.00	0.00	101.00	0.00	0.00	0.00	158.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	8,775.00	2,295.00	0.00	2,874.00	3,781,853.00	0.00	0.00	3,795,797.00
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	4.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	8,194,401.00	0.00	0.00	8,194,401.00
<i>Noncurrent Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
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	2,476,182.00	440,411.00	158,000.00	168,355.00	3,135,000.00	0.00	0.00	6,377,948.00
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 Within One Year:		2,476,182.00	440,411.00	158,000.00	168,355.00	3,135,000.00	0.00	0.00	6,377,948.00
<i>Portion Due After One Year:</i>									
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	4,678.00	2,098.00	5,878.00	3,815.00	6,102.00	0.00	0.00	22,571.00
Estimated Liability for Long-Term Claims	2350	5,273,127.00	920,097.00	0.00	0.00	0.00	0.00	0.00	6,193,224.00
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:		5,277,805.00	922,195.00	5,878.00	3,815.00	6,102.00	0.00	0.00	6,215,795.00
Total Long-Term Liabilities		7,753,987.00	1,362,606.00	163,878.00	172,170.00	3,141,102.00	0.00	0.00	12,593,743.00
Total Liabilities		7,762,823.00	1,364,901.00	163,878.00	175,145.00	15,117,356.00	0.00	0.00	24,584,103.00
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	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									
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	398,547.00	0.00	6,755,557.00	0.00	0.00	7,154,104.00
Unrestricted	2790	4,985,547.00	5,841,338.00	1,266,838.00	810,013.00	7,323,800.00	0.00	0.00	20,227,536.00
Total Net Position		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

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, 2017

	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
OPERATING REVENUES									
Charges for Services	3481	2,794,348.00	0.00	2,866,666.00	203,673.00	48,421,918.00	0.00	0.00	54,286,605.00
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	1,192,655.00	0.00	0.00	1,192,655.00
Total Operating Revenues		2,794,348.00	0.00	2,866,666.00	203,673.00	49,614,573.00	0.00	0.00	55,479,260.00
OPERATING EXPENSES									
Salaries	100	129,384.00	25,450.00	43,371.00	39,526.00	63,070.00	0.00	0.00	300,801.00
Employee Benefits	200	29,221.00	6,925.00	15,625.00	11,971.00	21,548.00	0.00	0.00	85,290.00
Purchased Services	300	569,017.00	41,221.00	213,135.00	33,876.00	2,872,122.00	0.00	0.00	3,729,371.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	466.00	0.00	0.00	3,761.00	0.00	0.00	0.00	4,227.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	2,214,119.00	787,579.00	2,424,495.00	0.00	41,257,521.00	0.00	0.00	46,683,714.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		2,942,207.00	861,175.00	2,696,626.00	89,134.00	44,214,261.00	0.00	0.00	50,803,403.00
Operating Income (Loss)		(147,859.00)	(861,175.00)	170,040.00	114,539.00	5,400,312.00	0.00	0.00	4,675,857.00
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	43,951.00	24,825.00	12,431.00	6,748.00	173,368.00	0.00	0.00	261,323.00
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)		43,951.00	24,825.00	12,431.00	6,748.00	173,368.00	0.00	0.00	261,323.00
Income (Loss) Before Operating Transfers		(103,908.00)	(836,350.00)	182,471.00	121,287.00	5,573,680.00	0.00	0.00	4,937,180.00
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	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		(103,908.00)	(258,440.00)	182,471.00	121,287.00	5,573,680.00	0.00	0.00	5,515,090.00
Net Position, July 1, 2016	2880	5,089,455.00	6,099,778.00	1,482,914.00	688,726.00	8,505,677.00	0.00	0.00	21,866,550.00
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, 2017	2780	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

The notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2017

	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	2,794,348.00	0.00	2,862,835.00	203,673.00	52,806,650.00	0.00	0.00	58,667,506.00
Payments to suppliers	(578,596.00)	(41,424.00)	(213,135.00)	(37,702.00)	(2,872,122.00)	0.00	0.00	(3,742,979.00)
Payments to employees	(157,025.00)	(31,171.00)	(59,011.00)	(50,656.00)	(82,819.00)	0.00	0.00	(380,682.00)
Payments for interfund services used	(2,233,317.00)	(531,631.00)	(2,412,825.00)	0.00	(41,098,358.00)	0.00	0.00	(46,276,131.00)
Other receipts (payments)	(67,985.00)	0.00	0.00	77,675.00	1,031,438.00	0.00	0.00	1,041,128.00
Net cash provided (used) by operating activities	(242,575.00)	(604,226.00)	177,864.00	192,990.00	9,784,789.00	0.00	0.00	9,308,842.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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	31,243.00	18,459.00	12,431.00	6,748.00	173,368.00	0.00	0.00	242,249.00
Purchase of investments	(10,574.00)	(5,299.00)	0.00	0.00	0.00	0.00	0.00	(15,873.00)
Net cash provided (used) by investing activities	20,669.00	13,160.00	12,431.00	6,748.00	173,368.00	0.00	0.00	226,376.00
Net increase (decrease) in cash and cash equivalents	(221,906.00)	(13,156.00)	190,295.00	199,738.00	9,958,157.00	0.00	0.00	10,113,128.00
Cash and cash equivalents - July 1, 2016	2,554,326.00	2,060,007.00	1,590,315.00	784,891.00	18,941,211.00	0.00	0.00	25,930,750.00
Cash and cash equivalents - June 30, 2017	2,332,420.00	2,046,851.00	1,780,610.00	984,629.00	28,899,368.00	0.00	0.00	36,043,878.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	(147,859.00)	(861,175.00)	170,040.00	114,539.00	5,400,312.00	0.00	0.00	4,675,857.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
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
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	(67,985.00)	0.00	0.00	0.00	(284,316.00)	0.00	0.00	(352,301.00)
(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	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	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	(930.00)	0.00	9,689.00	0.00	0.00	8,759.00
(Increase) decrease in due from other agencies	0.00	0.00	(3,831.00)	0.00	0.00	0.00	0.00	(3,831.00)
(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	(24.00)	446.00	(27.00)	(19.00)	(36.00)	0.00	0.00	340.00
(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	(61.00)	0.00	0.00	(126.00)	0.00	0.00	0.00	(187.00)
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	(9,113.00)	(203.00)	0.00	(65.00)	29,946.00	0.00	0.00	20,565.00
Increase (decrease) in cash overdraft	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
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	(8.00)	0.00	0.00	0.00	0.00	0.00	0.00	(8.00)
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	4,659,359.00	0.00	0.00	4,659,359.00
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	1,673.00	758.00	942.00	986.00	1,835.00	0.00	0.00	6,194.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(19,198.00)	255,948.00	11,670.00	77,675.00	(32,000.00)	0.00	0.00	294,095.00
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	(94,716.00)	256,949.00	7,824.00	78,451.00	4,384,477.00	0.00	0.00	4,632,985.00
Net cash provided (used) by operating activities	(242,575.00)	(604,226.00)	177,864.00	192,990.00	9,784,789.00	0.00	0.00	9,308,842.00
Noncash investing, capital and financing activities:								
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 CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 30, 2017

	Account Number	Total Agency Funds Balances July 1, 2016	Total Agency Funds Additions	Total Agency Funds Deductions	Total Agency Funds Balances June 30, 2017
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.
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**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
June 30, 2017**

	Account Number	Total Nonmajor Charter Schools	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110	8,844,824.00	0.00	0.00	8,844,824.00
Investments	1160	126,910.00	0.00	0.00	126,910.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, net	1131	361,312.00	0.00	0.00	361,312.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	149,201.00	0.00	0.00	149,201.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	172,153.00	0.00	0.00	172,153.00
Internal Balances		1,687,569.00	0.00	0.00	1,687,569.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	243,452.00	0.00	0.00	243,452.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	284,406.00	0.00	0.00	284,406.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	198,255.00	0.00	0.00	198,255.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	10,445,590.00	0.00	0.00	10,445,590.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	8,201.00	0.00	0.00	8,201.00
Nondepreciable Capital Assets		10,453,791.00	0.00	0.00	10,453,791.00
Improvements Other Than Buildings	1320	1,092,354.00	0.00	0.00	1,092,354.00
Less Accumulated Depreciation	1329	(312,839.00)	0.00	0.00	(312,839.00)
Buildings and Fixed Equipment	1330	30,830,624.00	0.00	0.00	30,830,624.00
Less Accumulated Depreciation	1339	(6,368,622.00)	0.00	0.00	(6,368,622.00)
Furniture, Fixtures and Equipment	1340	7,704,338.00	0.00	0.00	7,704,338.00
Less Accumulated Depreciation	1349	(5,680,038.00)	0.00	0.00	(5,680,038.00)
Motor Vehicles	1350	1,327,159.00	0.00	0.00	1,327,159.00
Less Accumulated Depreciation	1359	(850,579.00)	0.00	0.00	(850,579.00)
Property Under Capital Leases	1370	1,367,683.00	0.00	0.00	1,367,683.00
Less Accumulated Depreciation	1379	(845,379.00)	0.00	0.00	(845,379.00)
Audiovisual Materials	1381	28,313.00	0.00	0.00	28,313.00
Less Accumulated Depreciation	1388	(26,054.00)	0.00	0.00	(26,054.00)
Computer Software	1382	228,904.00	0.00	0.00	228,904.00
Less Accumulated Amortization	1389	(224,371.00)	0.00	0.00	(224,371.00)
Depreciable Capital Assets, Net		28,271,493.00	0.00	0.00	28,271,493.00
Total Capital Assets		38,725,284.00	0.00	0.00	38,725,284.00
Total Assets		50,793,366.00	0.00	0.00	50,793,366.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	1,826,065.00	0.00	0.00	1,826,065.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		1,826,065.00	0.00	0.00	1,826,065.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	2,018,621.00	0.00	0.00	2,018,621.00
Payroll Deductions and Withholdings	2170	22,875.00	0.00	0.00	22,875.00
Accounts Payable	2120	486,450.00	0.00	0.00	486,450.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	207,510.00	0.00	0.00	207,510.00
Accrued Interest Payable	2210	344,081.00	0.00	0.00	344,081.00
Deposits Payable	2220	12,816.00	0.00	0.00	12,816.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	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	2410	0.00	0.00	0.00	0.00
<i>Noncurrent Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	673,924.00	0.00	0.00	673,924.00
Obligations Under Capital Leases	2315	35,582.00	0.00	0.00	35,582.00
Bonds Payable	2320	618,106.00	0.00	0.00	618,106.00
Liability for Compensated Absences	2330	26,255.00	0.00	0.00	26,255.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	2,059,538.00	0.00	0.00	2,059,538.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		3,413,405.00	0.00	0.00	3,413,405.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	6,027,018.00	0.00	0.00	6,027,018.00
Obligations Under Capital Leases	2315	7,589.00	0.00	0.00	7,589.00
Bonds Payable	2320	18,074,794.00	0.00	0.00	18,074,794.00
Liability for Compensated Absences	2330	4,826,933.00	0.00	0.00	4,826,933.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	4,104,113.00	0.00	0.00	4,104,113.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
Due in More than One Year		33,040,447.00	0.00	0.00	33,040,447.00
Total Long-Term Liabilities		36,453,852.00	0.00	0.00	36,453,852.00
Total Liabilities		39,546,205.00	0.00	0.00	39,546,205.00
DEFERRED INFLOWS OF RESOURCES					
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	0.00	0.00	0.00	0.00
Deferred Revenue	2630	0.00	0.00	0.00	0.00
Pension	2640	754,227.00	0.00	0.00	754,227.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		754,227.00	0.00	0.00	754,227.00
NET POSITION					
Net Investment in Capital Assets	2770	7,467,634.00	0.00	0.00	7,467,634.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	1,357,199.00	0.00	0.00	1,357,199.00
Capital Projects	2780	301,184.00	0.00	0.00	301,184.00
Other Purposes	2780	127,221.00	0.00	0.00	127,221.00
Unrestricted	2790	2,563,916.00	0.00	0.00	2,563,916.00
Total Net Position		11,817,154.00	0.00	0.00	11,817,154.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
Total Nonmajor Charter Schools
For the Fiscal Year Ended June 30, 2017

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	29,635,025.00	238,233.00	643,669.00	1,064,943.00	(27,688,180.00)
Student Support Services	6100	856,078.00	0.00	5,000.00	0.00	(851,078.00)
Instructional Media Services	6200	822,833.00	0.00	0.00	0.00	(822,833.00)
Instruction and Curriculum Development Services	6300	197,141.00	0.00	0.00	0.00	(197,141.00)
Instructional Staff Training Services	6400	67,035.00	0.00	0.00	0.00	(67,035.00)
Instruction-Related Technology	6500	209,100.00	0.00	0.00	0.00	(209,100.00)
Board	7100	240,277.00	0.00	0.00	0.00	(240,277.00)
General Administration	7200	1,613,537.00	0.00	0.00	0.00	(1,613,537.00)
School Administration	7300	8,341,960.00	0.00	36,557.00	22,092.00	(8,283,311.00)
Facilities Acquisition and Construction	7400	1,949,784.00	0.00	388,285.00	355,204.00	(1,206,295.00)
Fiscal Services	7500	579,314.00	0.00	0.00	0.00	(579,314.00)
Food Services	7600	221,015.00	54,634.00	107,618.00	0.00	(58,763.00)
Central Services	7700	17,433.00	0.00	0.00	0.00	(17,433.00)
Student Transportation Services	7800	1,164,158.00	0.00	0.00	0.00	(1,164,158.00)
Operation of Plant	7900	7,231,161.00	0.00	45,364.00	1,168,162.00	(6,017,635.00)
Maintenance of Plant	8100	1,446,599.00	0.00	0.00	0.00	(1,446,599.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	168,323.00	61,729.00	0.00	0.00	(106,594.00)
Interest on Long-Term Debt	9200	764,843.00	0.00	0.00	0.00	(764,843.00)
Unallocated Depreciation/Amortization Expense		1,035,814.00				(1,035,814.00)
Total Component Unit Activities		56,561,430.00	354,596.00	1,226,493.00	2,610,401.00	(52,369,940.00)

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, 2016
- Adjustments to Net Position
- Net Position, June 30, 2017

0.00
0.00
0.00
0.00
52,179,579.00
403,920.00
1,378,199.00
292,121.00
0.00
0.00
54,253,819.00
1,883,879.00
9,933,275.00
0.00
11,817,154.00

**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, 2017**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	29,635,025.00	238,233.00	643,669.00	1,064,943.00	(27,688,180.00)
Student Support Services	6100	856,078.00	0.00	5,000.00	0.00	(851,078.00)
Instructional Media Services	6200	822,833.00	0.00	0.00	0.00	(822,833.00)
Instruction and Curriculum Development Services	6300	197,141.00	0.00	0.00	0.00	(197,141.00)
Instructional Staff Training Services	6400	67,035.00	0.00	0.00	0.00	(67,035.00)
Instruction-Related Technology	6500	209,100.00	0.00	0.00	0.00	(209,100.00)
Board	7100	240,277.00	0.00	0.00	0.00	(240,277.00)
General Administration	7200	1,613,537.00	0.00	0.00	0.00	(1,613,537.00)
School Administration	7300	8,341,960.00	0.00	36,557.00	22,092.00	(8,283,311.00)
Facilities Acquisition and Construction	7400	1,949,784.00	0.00	388,285.00	355,204.00	(1,206,295.00)
Fiscal Services	7500	579,314.00	0.00	0.00	0.00	(579,314.00)
Food Services	7600	221,015.00	54,634.00	107,618.00	0.00	(58,763.00)
Central Services	7700	17,433.00	0.00	0.00	0.00	(17,433.00)
Student Transportation Services	7800	1,164,158.00	0.00	0.00	0.00	(1,164,158.00)
Operation of Plant	7900	7,231,161.00	0.00	45,364.00	1,168,162.00	(6,017,635.00)
Maintenance of Plant	8100	1,446,599.00	0.00	0.00	0.00	(1,446,599.00)
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Community Services	9100	168,323.00	61,729.00	0.00	0.00	(106,594.00)
Interest on Long-Term Debt	9200	764,843.00	0.00	0.00	0.00	(764,843.00)
Unallocated Depreciation/Amortization Expense		1,035,814.00				(1,035,814.00)
Total Component Unit Activities		56,561,430.00	354,596.00	1,226,493.00	2,610,401.00	(52,369,940.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
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- Property Taxes, Levied for Capital Projects
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- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
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- Extraordinary Items
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Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

- Net Position, July 1, 2016
- Adjustments to Net Position
- Net Position, June 30, 2017

0.00
0.00
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52,179,579.00
403,920.00
1,378,199.00
292,121.00
0.00
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54,253,819.00
1,883,879.00
9,933,275.00
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11,817,154.00