

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2018

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	410,711.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	410,711.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,262,862.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	8,721.00
Total Federal Through State and Local	3200	2,271,583.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	20,583,775.00
Workforce Development	3315	7,175,316.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	27,247.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	249,448.00
District Discretionary Lottery Funds	3344	79,472.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	47,718,662.00
Florida School Recognition Funds	3361	2,532,478.00
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	4,522,696.00
Total State	3300	83,335,594.00
<i>Local:</i>		
District School Taxes	3411	325,234,264.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	468,437.00
Interest on Investments	3431	1,461,902.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	156,910.00
Gifts, Grants and Bequests	3440	63,201.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	171,329.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,026,549.00
Continuing Workforce Education Course Fees	3463	123,542.00
Capital Improvement Fees	3464	44,154.00
Postsecondary Lab Fees	3465	182,607.00
Lifelong Learning Fees	3466	1,051,322.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	47,628.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	68,711.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	2,172,533.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	274,515.00
Transportation Services Rendered for School Activities	3492	228,010.00
Sale of Junk	3493	242,369.00
Receipt of Federal Indirect Cost Rate	3494	492,432.00
Other Miscellaneous Local Sources	3495	2,511,854.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	7,262.00
Collections for Lost, Damaged and Sold Textbooks	3498	28,412.00
Receipt of Food Service Indirect Costs	3499	503,050.00
Total Local	3400	336,560,993.00
Total Revenues	3000	422,578,881.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2018

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	173,143,521.00	51,740,164.00	61,339,954.00	2,488.00	3,960,333.00	659,573.00	1,157,571.00	292,003,604.00
Student Support Services	6100	18,600,627.00	6,066,201.00	408,927.00		95,503.00	7,377.00	6,644.00	25,185,279.00
Instructional Media Services	6200	1,829,511.00	771,150.00	786,642.00		2,269,719.00	74,933.00	60.00	5,732,015.00
Instruction and Curriculum Development Services	6300	2,321,099.00	661,328.00	163,076.00		4,104.00	1,985.00	13,499.00	3,165,091.00
Instructional Staff Training Services	6400	608,134.00	123,671.00	527,080.00		72,519.00	344.00	22,565.00	1,354,313.00
Instruction-Related Technology	6500	2,489,204.00	849,352.00	1,480,083.00		801.00	2,247.00		4,821,687.00
Board	7100	327,252.00	186,587.00	929,107.00		6,557.00		100,477.00	1,549,980.00
General Administration	7200	1,448,858.00	404,883.00	91,567.00		43,394.00	1,043.00	33,958.00	2,023,703.00
School Administration	7300	15,117,859.00	4,742,844.00	345,262.00		155,327.00	122,915.00	29,134.00	20,513,341.00
Facilities Acquisition and Construction	7410	4,529.00	741.00	7,394.00			129,458.00		142,122.00
Fiscal Services	7500	1,486,028.00	489,779.00	28,849.00		6,458.00	1,153.00	9,742.00	2,022,009.00
Food Services	7600	78,800.00	16,549.00	96.00		336.00			95,781.00
Central Services	7700	4,122,138.00	1,317,565.00	355,866.00		363,564.00	4,548.00	33,815.00	6,197,496.00
Student Transportation Services	7800	8,825,482.00	4,126,214.00	880,183.00	1,775,073.00	470,412.00		5,533.00	16,082,897.00
Operation of Plant	7900	14,754,706.00	6,127,697.00	5,898,762.00	8,380,822.00	1,069,253.00	5,454.00	15,733.00	36,252,427.00
Maintenance of Plant	8100	6,093,306.00	1,951,131.00	5,423,273.00	50,833.00	1,859,500.00	25,545.00	26,571.00	15,430,159.00
Administrative Technology Services	8200	1,308,777.00	404,164.00	921,641.00		170,427.00	9,810.00	4,416.00	2,819,235.00
Community Services	9100	1,949,629.00	352,254.00	251,373.00	441,625.00	123,408.00	4,164.00	29,556.00	3,152,009.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						971,294.00		971,294.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		254,509,460.00	80,332,274.00	79,839,135.00	10,650,841.00	10,671,615.00	2,021,843.00	1,489,274.00	439,514,442.00
Excess (Deficiency) of Revenues Over Expenditures									(16,935,561.00)

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

Exhibit K-1
FDOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	561.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	19,080,038.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	19,080,038.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(577,910.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(577,910.00)
Total Other Financing Sources (Uses)		18,502,689.00
Net Change In Fund Balance		1,567,128.00
Fund Balance, July 1, 2017	2800	73,434,844.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	9,716,816.00
Restricted Fund Balance	2720	8,989,385.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	6,904,681.00
Unassigned Fund Balance	2750	49,391,090.00
Total Fund Balances, June 30, 2018	2700	75,001,972.00

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

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	9,474,185.00
School Breakfast Reimbursement	3262	2,058,915.00
Afterschool Snack Reimbursement	3263	65,175.00
Child Care Food Program	3264	487,698.00
USDA-Donated Commodities	3265	1,073,700.00
Cash in Lieu of Donated Foods	3266	35,105.00
Summer Food Service Program	3267	569,402.00
Fresh Fruit and Vegetable Program	3268	36,195.00
Other Food Services	3269	47,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	13,847,375.00
<i>State:</i>		
School Breakfast Supplement	3337	62,421.00
School Lunch Supplement	3338	98,764.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	161,185.00
<i>Local:</i>		
Interest on Investments	3431	42,067.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	75,648.00
Student Lunches	3451	2,445,591.00
Student Breakfasts	3452	175,251.00
Adult Breakfasts/Lunches	3453	168,523.00
Student and Adult á la Carte Fees	3454	1,584,620.00
Student Snacks	3455	48,128.00
Other Food Sales	3456	98,502.00
Other Miscellaneous Local Sources	3495	29,319.00
Refunds of Prior Year's Expenditures	3497	5,377.00
Total Local	3400	4,673,026.00
Total Revenues	3000	18,681,586.00

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

For the Fiscal Year Ended June 30, 2018

Exhibit K-2

FDOE Page 5

Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,589,445.00
Employee Benefits	200	3,465,750.00
Purchased Services	300	678,296.00
Energy Services	400	59,716.00
Materials and Supplies	500	9,238,903.00
Capital Outlay	600	353,999.00
Other	700	535,029.00
Other Capital Outlay (Function 9300)	600	312,369.00
Total Expenditures		20,233,507.00
Excess (Deficiency) of Revenues Over Expenditures		(1,551,921.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(1,551,921.00)
Fund Balance, July 1, 2017	2800	4,487,258.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	906,453.00
Restricted Fund Balance	2720	2,028,884.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	2,935,337.00

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	85,000.00
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	622,859.00
Miscellaneous Federal Direct	3199	450,822.00
Total Federal Direct	3100	1,158,681.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	421,798.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	10,478,382.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	332,308.00
English Literacy and Civics Education	3222	60,525.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	7,740,367.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,163,312.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	379,895.00
Twenty-First Century Schools - Title IV	3242	98,179.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	80,000.00
Total Federal Through State and Local	3200	20,754,766.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	21,913,447.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2018

Exhibit K-3
 FDOE Page 7
 Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	8,662,526.00	3,032,425.00	1,294,306.00		397,185.00	50,635.00	45,285.00	13,482,362.00
Student Support Services	6100	2,338,651.00	700,331.00	703,614.00		77,307.00		667.00	3,820,570.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	374,125.00	116,646.00	83,651.00		1,888.00	599.00		576,909.00
Instructional Staff Training Services	6400	1,446,975.00	344,656.00	729,569.00		79,072.00	4,179.00	15,141.00	2,619,592.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	98,505.00	31,576.00					491,667.00	621,748.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	6,879.00	3,248.00						10,127.00
Food Services	7600								0.00
Central Services	7700	68,497.00	22,470.00	12,545.00					103,512.00
Student Transportation Services	7800			2,650.00				7,190.00	9,840.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							707,859.00	707,859.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						116,198.00		116,198.00
Total Expenditures		12,996,158.00	4,251,352.00	2,826,335.00	0.00	555,452.00	171,611.00	1,267,809.00	22,068,717.00
Excess (Deficiency) of Revenues over Expenditures									(155,270.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			(155,270.00)						
Fund Balance, July 1, 2017	2800		155,270.00						
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2018	2700		0.00						

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2018

REVENUES		Account Number							Totals	
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200							0.00	
<i>Local:</i>										
Interest on Investments		3431							22,484.00	
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440							3,067,821.00	
Other Miscellaneous Local Sources		3495								
Total Local		3400							3,090,305.00	
Total Revenues		3000							3,090,305.00	
EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>										
Instruction		5000	676,304.00	207,444.00	88,996.00		53,832.00	726,617.00	1,140.00	1,754,333.00
Student Support Services		6100	22,597.00	3,777.00	20,003.00					46,377.00
Instructional Media Services		6200	766.00	111.00						877.00
Instruction and Curriculum Development Services		6300	18,751.00	4,172.00	41,122.00		3,462.00	233.00	3,587.00	71,327.00
Instructional Staff Training Services		6400	435,737.00	52,941.00	42,348.00		14,562.00		125.00	545,713.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200							175.00	175.00
School Administration		7300						637.00		637.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700	37,297.00	13,747.00			233.00		366.00	51,643.00
Student Transportation Services		7800	7,772.00			10,329.00				18,101.00
Operation of Plant		7900			468.00					468.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100	79,658.00	15,567.00	118,992.00	1,565.00	35,429.00	445.00		251,656.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300						353,948.00		353,948.00
Total Expenditures			1,278,882.00	297,759.00	311,929.00	11,894.00	107,518.00	1,081,880.00	5,393.00	3,095,255.00
Excess (Deficiency) of Revenues over Expenditures										(4,950.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									(4,950.00)	
Fund Balance, July 1, 2017		2800							76,469.00	
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740							71,519.00	
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2018		2700							71,519.00	

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

Exhibit K-5
 FDOE Page 9
 Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							1,949,035.00	1,949,035.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	1,621,630.00							1,621,630.00
SBE/COBI Bond Interest	3326	9,719.00							9,719.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,631,349.00	0.00	0.00	0.00	0.00	0.00	0.00	1,631,349.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						39,390.00	2,039.00	41,429.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(295,184.00)	(295,184.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	39,390.00	(293,145.00)	(253,755.00)
Total Revenues	3000	1,631,349.00	0.00	0.00	0.00	0.00	39,390.00	1,655,890.00	3,326,629.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,407,000.00					21,986,611.00		23,393,611.00
Interest	720	226,307.00					3,014,371.00	2,125,484.00	5,366,162.00
Dues and Fees	730	1,169.00					10,500.00	7,000.00	18,669.00
Miscellaneous	790								0.00
Total Expenditures		1,634,476.00	0.00	0.00	0.00	0.00	25,011,482.00	2,132,484.00	28,778,442.00
Excess (Deficiency) of Revenues Over Expenditures		(3,127.00)	0.00	0.00	0.00	0.00	(24,972,092.00)	(476,594.00)	(25,451,813.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(866,736.00)							(866,736.00)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						25,009,184.00	2,215,302.00	27,224,486.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	25,009,184.00	2,215,302.00	27,224,486.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(866,736.00)	0.00	0.00	0.00	0.00	25,009,184.00	2,215,302.00	26,357,750.00
Net Change in Fund Balances		(869,863.00)	0.00	0.00	0.00	0.00	37,092.00	1,738,708.00	905,937.00
Fund Balance, July 1, 2017	2800	968,827.00					1,119,262.00	17,823,568.00	19,911,657.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	98,964.00					1,156,354.00	19,562,276.00	20,817,594.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	98,964.00	0.00	0.00	0.00	0.00	1,156,354.00	19,562,276.00	20,817,594.00

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

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						167,592.00					167,592.00
Interest on Undistributed CO&DS	3325						22,190.00					22,190.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				770,992.00							770,992.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									1,179,422.00		1,179,422.00
Other Miscellaneous State Revenues	3399									140,407.00		140,407.00
Total State Sources	3300	0.00	0.00	0.00	770,992.00	0.00	189,782.00	0.00	0.00	1,319,829.00	0.00	2,280,603.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							85,447,804.00				85,447,804.00
County Local Sales Tax	3418									19,890,827.00		19,890,827.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							789,608.00		384,780.00		1,174,388.00
Gain on Sale of Investments	3432							262,969.00				262,969.00
Net Increase (Decrease) in Fair Value of Investments	3433							(106,500.00)		(96,031.00)		(202,531.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									1,091,893.00		1,091,893.00
Impact Fees	3496									7,071,303.00		7,071,303.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	86,393,881.00	0.00	28,342,772.00	0.00	114,736,653.00
Total Revenues	3000	0.00	0.00	0.00	770,992.00	0.00	189,782.00	86,393,881.00	0.00	29,662,601.00	0.00	117,017,256.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630						204,888.00	1,984,177.00		3,318,026.00		5,507,091.00
Furniture, Fixtures and Equipment	640							1,262,076.00		20,006,551.00		21,268,627.00
Motor Vehicles (Including Buses)	650							2,478,510.00		200,398.00		2,678,908.00
Land	660							91,723.00				91,723.00
Improvements Other Than Buildings	670							4,837,647.00		3,508,021.00		8,345,668.00
Remodeling and Renovations	680							19,122,617.00		13,308,030.00		32,430,647.00
Computer Software	690									267,330.00		267,330.00
Charter School Local Capital Improvement	793							7,371,158.00				7,371,158.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							1,492.00				1,492.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	206,380.00	37,147,908.00	0.00	40,608,356.00	0.00	77,962,644.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	770,992.00	0.00	(16,598.00)	49,245,973.00	0.00	(10,945,755.00)	0.00	39,054,612.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720									11,623,156.00		11,623,156.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740							3,521.00				3,521.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
<i>Transfers In:</i>												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910				(770,992.00)			(17,129,624.00)		(1,179,422.00)		(19,080,038.00)
To Debt Service Funds	920							(27,224,486.00)				(27,224,486.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(770,992.00)	0.00	0.00	(44,354,110.00)	0.00	(1,179,422.00)	0.00	(46,304,524.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(770,992.00)	0.00	0.00	(44,350,589.00)	0.00	10,443,734.00	0.00	(34,677,847.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	(16,598.00)	4,895,384.00	0.00	(502,021.00)	0.00	4,376,765.00
Fund Balance, July 1, 2017	2800						16,598.00	36,208,260.00		28,388,747.00		64,613,605.00
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720							41,103,644.00		27,886,726.00		68,990,370.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00	0.00	0.00	41,103,644.00	0.00	27,886,726.00	0.00	68,990,370.00

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

Exhibit K-7
 FDOE Page 12
 Fund 000

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction	5000									0.00
Student 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
Central Services	7700									0.00
Student Transportation Services	7800									0.00
Operation of Plant	7900									0.00
Maintenance of Plant	8100									0.00
Administrative Technology Services	8200									0.00
Community Services	9100									0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710									0.00
Interest	720									0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600	0.00							
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700	0.00							
Total Other Financing Sources (Uses)			0.00							
Net Change in Fund Balance										
0.00										
Fund Balance, July 1, 2017		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2018		2700	0.00							

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

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2017	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	2780								0.00

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

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	2,708,075.00		2,750,171.00	205,223.00	50,858,080.00			56,521,549.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489					1,348,803.00			1,348,803.00
Total Operating Revenues		2,708,075.00	0.00	2,750,171.00	205,223.00	52,206,883.00	0.00	0.00	57,870,352.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	175,699.00	38,734.00	62,756.00	48,890.00	88,713.00			414,792.00
Employee Benefits	200	38,989.00	10,922.00	16,858.00	13,987.00	28,159.00			108,915.00
Purchased Services	300	599,769.00	58,665.00	225,272.00	34,028.00	3,051,726.00			3,969,460.00
Energy Services	400								0.00
Materials and Supplies	500	285.00			3,462.00				3,747.00
Capital Outlay	600								0.00
Other	700	2,308,631.00	495,002.00	2,624,354.00		43,409,468.00			48,837,455.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,123,373.00	603,323.00	2,929,240.00	100,367.00	46,578,066.00	0.00	0.00	53,334,369.00
Operating Income (Loss)		(415,298.00)	(603,323.00)	(179,069.00)	104,856.00	5,628,817.00	0.00	0.00	4,535,983.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	149,782.00	87,896.00	23,100.00	15,768.00	415,830.00			692,376.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(95,805.00)	(48,015.00)			(270,926.00)			(414,746.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495		315.00						315.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		53,977.00	40,196.00	23,100.00	15,768.00	144,904.00	0.00	0.00	277,945.00
Income (Loss) Before Operating Transfers		(361,321.00)	(563,127.00)	(155,969.00)	120,624.00	5,773,721.00	0.00	0.00	4,813,928.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610		577,910.00						577,910.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	577,910.00	0.00	0.00	0.00	0.00	0.00	577,910.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(361,321.00)	14,783.00	(155,969.00)	120,624.00	5,773,721.00	0.00	0.00	5,391,838.00
Net Position, July 1, 2017	2880	4,985,547.00	5,841,338.00	1,665,385.00	810,013.00	14,079,357.00			27,381,640.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	2780	4,624,226.00	5,856,121.00	1,509,416.00	930,637.00	19,853,078.00			32,773,478.00

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

Exhibit K-10
FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2018

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Business-Type Activities Total Balance [1] June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	26,166,405.00		26,166,405.00	10,891,611.00	9,906,839.00	736,757.00	780,164.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	4,590,851.00		4,590,851.00	1,407,000.00	641,000.00	229,307.00	179,580.00
District Bonds Payable	2322	1,299,696.00		1,299,696.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	5,890,547.00	0.00	5,890,547.00	1,407,000.00	641,000.00	229,307.00	179,580.00
Liability for Compensated Absences	2330	37,325,848.00		37,325,848.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	81,332,620.00		81,332,620.00	11,095,000.00	11,580,000.00	2,277,514.00	1,787,779.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	43,026,000.00		43,026,000.00			2,125,484.00	2,125,484.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	124,358,620.00	0.00	124,358,620.00	11,095,000.00	11,580,000.00	4,402,998.00	3,913,263.00
Estimated Liability for Long-Term Claims	2350	12,351,237.00		12,351,237.00				
Net Other Postemployment Benefits Obligation	2360	25,060,074.00		25,060,074.00				
Net Pension Liability	2365	265,381,200.00		265,381,200.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	75,030.00		75,030.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		496,608,961.00	0.00	496,608,961.00	23,393,611.00	22,127,839.00	5,369,062.00	4,873,007.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2018, including discounts and premiums.

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2018

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740			47,711,678.00	47,711,678.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	4,874.00		1,165,100.00	1,128,168.00		41,806.00
Florida School Recognition Funds (3361)	92040	243,475.00		2,532,478.00	2,536,126.00		239,827.00
Instructional Materials (FEFP Earmark) [3]	90880	1,505,293.00		3,349,570.00	3,745,947.00		1,108,916.00
Library Media (FEFP Earmark) [3]	90881			189,247.00	189,247.00		0.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			2,004,914.00	2,004,914.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			950,888.00	950,888.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			6,283,147.00	6,283,147.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	164,423.00		8,692,114.00	8,856,537.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	376.00		695,271.00	693,938.00		1,709.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	66,702.00			9,233.00		57,469.00

[1] Include both state and local revenue sources.

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

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2018

Exhibit K-13
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	1,633,920.00	221,353.00		1,855,273.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	1,633,920.00			1,633,920.00
Natural Gas - All Functions	411	43,221.00	20,111.00		63,332.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	43,221.00			43,221.00
Bottled Gas - All Functions	421	6,994.00	39,604.00		46,598.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	6,994.00			6,994.00
Electricity - All Functions	430	8,315,173.00			8,315,173.00
Electricity - <i>Functions 7900 & 8100</i>	430	8,315,173.00			8,315,173.00
Heating Oil - All Functions	440				0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440				0.00
Gasoline - All Functions	450	584,843.00			584,843.00
Gasoline - <i>Functions 7900 & 8100</i>	450	66,257.00			66,257.00
Diesel Fuel - All Functions	460				0.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460				0.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		10,065,565.00	0.00	0.00	10,065,565.00
Total - All Functions		10,584,151.00	281,068.00	0.00	10,865,219.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	266,341.00			266,341.00
Diesel Fuel	460	1,508,732.00			1,508,732.00
Oil and Grease	540	35,943.00			35,943.00
Total		1,811,016.00		0.00	1,811,016.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			2,621,954.00	2,621,954.00

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES

Exhibit K-13
FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	9,998.00	-		9,998.00
Technology-Related Repairs and Maintenance	359	333,067.00	1,367.00		334,434.00
Technology-Related Rentals	369	3,923,998.00	261,768.00		4,185,766.00
Telephone and Other Data Communication Services	379	803,459.00	-		803,459.00
Other Technology-Related Purchased Services	399	409,653.00	3,000.00		412,653.00
Technology-Related Materials and Supplies	5X9	394,389.00	3,184.00		397,573.00
Noncapitalized Computer Hardware	644	216,532.00	655,863.00		872,395.00
Technology-Related Noncapitalized Fixtures and Equipment	649	37,229.00	1,992.00		39,221.00
Noncapitalized Software	692	22,812.00	79.00		22,891.00
Miscellaneous Technology-Related	799	787.00			787.00
Total		6,151,924.00	927,253.00	0.00	7,079,177.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	195,820.00	88,205.00	16,939,723.00	17,223,748.00
Technology-Related Capitalized Fixtures and Equipment	648	74,882.00	48,635.00	164,479.00	287,996.00
Capitalized Software	691	0.00	0.00	189,334.00	189,334.00
Total		270,702.00	136,840.00	17,293,536.00	17,701,078.00

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2018

Exhibit K-13
FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311	20,000.00		222,459.00	242,459.00
Subawards Under Subagreements - In Excess of \$25,000	312	47,000.00		991,913.00	1,038,913.00
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	568,762.00
Food	570	7,564,854.00
Donated Foods	580	1,086,581.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	89,276,482.00	2,502,972.00	91,779,454.00
Basic Programs 101, 102 and 103 (Function 5100)	140	2,413,338.00	13,837.00	2,427,175.00
Basic Programs 101, 102 and 103 (Function 5100)	750	956,056.00	664,239.00	1,620,295.00
Total Basic Program Salaries		92,645,876.00	3,181,048.00	95,826,924.00
Other Programs 130 (ESOL) (Function 5100)	120	5,503,072.00	154,285.00	5,657,357.00
Other Programs 130 (ESOL) (Function 5100)	140	159,142.00	853.00	159,995.00
Other Programs 130 (ESOL) (Function 5100)	750	59,932.00	70,624.00	130,556.00
Total Other Program Salaries		5,722,146.00	225,762.00	5,947,908.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	38,332,346.00	1,072,681.00	39,405,027.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	1,019,113.00	87,987.00	1,107,100.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	67,735.00	0.00	67,735.00
Total ESE Program Salaries		39,419,194.00	1,160,668.00	40,579,862.00
Career Program 300 (Function 5300)	120	5,644,606.00	64,960.00	5,709,566.00
Career Program 300 (Function 5300)	140	112,835.00	359.00	113,194.00
Career Program 300 (Function 5300)	750	227,566.00	0.00	227,566.00
Total Career Program Salaries		5,985,007.00	65,319.00	6,050,326.00
TOTAL		143,772,223.00	4,632,797.00	148,405,020.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	959,987.00	8,351.00	968,338.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2018

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Subobjects 393 and 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	55,423,720.00	744,157.00	115,109.00	56,282,986.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420	859,214.00		58,856.00	918,070.00
Capital Projects Funds	3XX	7,737,889.00			7,737,889.00
Total Charter School Distributions		64,020,823.00	744,157.00	173,965.00	64,938,945.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	256,157.00
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	256,157.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:		2,262,862.00	2,262,862.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			2,262,862.00	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			2,262,862.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2018</i>		
Total Assets and Deferred Outflows of Resources	100	105,360,525.00
Total Liabilities and Deferred Inflows of Resources	100	30,358,553.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2018

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500								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	6,874.00	797.00	1,563.00					9,234.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		6,874.00	797.00	1,563.00	0.00	0.00	0.00	0.00	9,234.00

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