

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
For the Fiscal Year Ended June 30, 2017

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	429,640.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	429,640.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,108,813.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,108,813.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	21,506,285.00
Workforce Development	3315	7,137,982.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	79,678.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	27,575.00
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	247,658.00
District Discretionary Lottery Funds	3344	745,832.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	47,826,971.00
Florida School Recognition Funds	3361	1,998,048.00
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	1,678,835.00
Total State	3300	81,695,364.00
<i>Local:</i>		
District School Taxes	3411	315,616,843.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	550,755.00
Interest on Investments	3431	859,205.00
Gain on Sale of Investments	3432	114,448.00
Net Increase (Decrease) in Fair Value of Investments	3433	(16,198.00)
Gifts, Grants and Bequests	3440	56,953.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	196,224.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,272,342.00
Continuing Workforce Education Course Fees	3463	150,346.00
Capital Improvement Fees	3464	59,814.00
Postsecondary Lab Fees	3465	89,339.00
Lifelong Learning Fees	3466	670,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	59,814.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	53,359.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	1,963,537.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	350,630.00
Transportation Services Rendered for School Activities	3492	221,890.00
Sale of Junk	3493	423,919.00
Receipt of Federal Indirect Cost Rate	3494	549,102.00
Other Miscellaneous Local Sources	3495	2,845,601.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	14,001.00
Collections for Lost, Damaged and Sold Textbooks	3498	29,433.00
Receipt of Food Service Indirect Costs	3499	523,051.00
Total Local	3400	326,654,408.00
<b>Total Revenues</b>	<b>3000</b>	<b>410,888,225.00</b>

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**  
 For the Fiscal Year Ended June 30, 2017

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	164,111,577.00	49,189,604.00	59,295,882.00	1,610.00	3,655,512.00	661,083.00	959,220.00	277,874,488.00
Student Support Services	6100	17,604,761.00	5,632,310.00	414,146.00		121,528.00	3,551.00	6,299.00	23,782,595.00
Instructional Media Services	6200	1,796,950.00	759,969.00	101,168.00		908,645.00	102,880.00	129.00	3,669,741.00
Instruction and Curriculum Development Services	6300	2,210,615.00	605,853.00	169,592.00		5,285.00	586.00	10,904.00	3,002,835.00
Instructional Staff Training Services	6400	401,816.00	77,602.00	459,543.00		51,091.00	729.00	14,458.00	1,005,239.00
Instruction-Related Technology	6500	2,365,544.00	784,071.00	2,575,287.00		2,577.00			5,727,479.00
Board	7100	235,150.00	149,863.00	664,776.00		3,352.00		101,224.00	1,154,365.00
General Administration	7200	1,285,338.00	341,347.00	145,361.00		10,070.00	612.00	18,994.00	1,801,722.00
School Administration	7300	13,234,820.00	4,138,085.00	566,196.00		117,584.00	137,058.00	20,082.00	18,213,825.00
Facilities Acquisition and Construction	7410			4,725.00			47,297.00		52,022.00
Fiscal Services	7500	1,616,068.00	479,832.00	31,770.00		7,386.00		9,928.00	2,144,984.00
Food Services	7600	38,480.00	10,121.00						48,601.00
Central Services	7700	3,849,856.00	1,256,364.00	267,842.00		335,716.00	13,728.00	28,253.00	5,751,759.00
Student Transportation Services	7800	8,515,708.00	4,012,752.00	947,063.00	1,540,097.00	516,612.00	18,875.00	5,371.00	15,556,478.00
Operation of Plant	7900	13,721,789.00	5,345,152.00	5,772,015.00	7,555,750.00	1,140,837.00	6,964.00	12,855.00	33,555,362.00
Maintenance of Plant	8100	6,123,227.00	1,935,417.00	5,613,010.00	33,101.00	2,040,281.00	25,301.00	36,056.00	15,806,393.00
Administrative Technology Services	8200	1,320,112.00	395,792.00	1,347,198.00		83,910.00	9,611.00	12,298.00	3,168,921.00
Community Services	9100	1,634,074.00	307,984.00	167,335.00	475,202.00	106,005.00	2,166.00	29,376.00	2,722,142.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						980,173.00		980,173.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		240,065,885.00	75,422,118.00	78,542,909.00	9,605,760.00	9,106,391.00	2,010,614.00	1,265,447.00	416,019,124.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(5,130,899.00)

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

Exhibit K-1

FDOE Page 3

For the Fiscal Year Ended June 30, 2017

**Fund 100**

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,830.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	20,264,027.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	20,264,027.00
<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)
<b>Total Other Financing Sources (Uses)</b>		19,687,947.00
<b>Net Change In Fund Balance</b>		14,557,048.00
Fund Balance, July 1, 2016	2800	58,877,796.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	9,587,659.00
Restricted Fund Balance	2720	10,343,577.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	6,023,599.00
Unassigned Fund Balance	2750	47,480,009.00
Total Fund Balances, June 30, 2017	2700	73,434,844.00

**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, 2017

<b>REVENUES</b>	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	9,035,614.00
School Breakfast Reimbursement	3262	2,027,719.00
Afterschool Snack Reimbursement	3263	58,569.00
Child Care Food Program	3264	531,370.00
USDA-Donated Commodities	3265	997,712.00
Cash in Lieu of Donated Foods	3266	38,676.00
Summer Food Service Program	3267	551,744.00
Fresh Fruit and Vegetable Program	3268	93,800.00
Other Food Services	3269	75,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	13,410,204.00
<i>State:</i>		
School Breakfast Supplement	3337	60,462.00
School Lunch Supplement	3338	100,525.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	160,987.00
<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	38,533.00
Student Lunches	3451	2,756,203.00
Student Breakfasts	3452	180,263.00
Adult Breakfasts/Lunches	3453	179,550.00
Student and Adult á la Carte Fees	3454	1,686,648.00
Student Snacks	3455	48,246.00
Other Food Sales	3456	97,231.00
Other Miscellaneous Local Sources	3495	56,825.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,043,499.00
<b>Total Revenues</b>	<b>3000</b>	<b>18,614,690.00</b>

**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, 2017

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

<b>EXPENDITURES (Function 7600/9300)</b>	Account Number	
Salaries	100	5,393,350.00
Employee Benefits	200	3,303,465.00
Purchased Services	300	458,476.00
Energy Services	400	50,126.00
Materials and Supplies	500	9,244,600.00
Capital Outlay	600	376,358.00
Other	700	564,319.00
Other Capital Outlay (Function 9300)	600	163,271.00
<b>Total Expenditures</b>		19,553,965.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(939,275.00)
<b>OTHER FINANCING SOURCES (USES)</b> <b>and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		(939,275.00)
Fund Balance, July 1, 2016	2800	5,426,533.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	764,442.00
Restricted Fund Balance	2720	3,722,816.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	4,487,258.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - OTHER FEDERAL PROGRAMS**  
For the Fiscal Year Ended June 30, 2017

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	747,254.00
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	327,730.00
<b>Total Federal Direct</b>	<b>3100</b>	<b>1,074,984.00</b>
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	462,977.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	10,383,713.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	325,311.00
English Literacy and Civics Education	3222	63,689.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	8,190,567.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,160,337.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	346,265.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	226,300.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>21,159,159.00</b>
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>0.00</b>
<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	
<b>Total Local</b>	<b>3400</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>22,234,143.00</b>

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	8,990,658.00	3,050,430.00	1,110,549.00		367,830.00	101,922.00	35,003.00	13,656,392.00
Student Support Services	6100	2,242,744.00	665,011.00	379,306.00		61,594.00	187.00	422.00	3,349,264.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	266,888.00	80,359.00	77,086.00		10,089.00			434,422.00
Instructional Staff Training Services	6400	1,630,288.00	358,994.00	688,527.00		168,867.00	4,473.00	23,528.00	2,874,677.00
Instruction-Related Technology	6500			2,749.00			13,852.00		16,601.00
Board	7100								0.00
General Administration	7200	121,207.00	38,574.00					547,417.00	707,198.00
School Administration	7300						10,297.00		10,297.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	22,723.00	9,310.00						32,033.00
Food Services	7600								0.00
Central Services	7700	65,879.00	21,448.00	41,000.00					128,327.00
Student Transportation Services	7800	181.00		3,709.00	87.00			15,936.00	19,913.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							747,255.00	747,255.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						102,494.00		102,494.00
<b>Total Expenditures</b>		13,340,568.00	4,224,126.00	2,302,926.00	87.00	608,380.00	233,225.00	1,369,561.00	22,078,873.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>		155,270.00							
Fund Balance, July 1, 2016	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	155,270.00							
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2017</b>	2700	155,270.00							

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS**  
**ARRA RACE TO THE TOP**

Exhibit K-4

FDOE Page 8

**Fund 434**

For the Fiscal Year Ended June 30, 2017

REVENUES	Account Number	ARRA Race to the Top <b>434</b>
<i>Federal Through State and Local:</i>		
Race to the Top	3214	
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act - Title I	3240	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
<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	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>

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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
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
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2016	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2017</b>	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, 2017

REVENUES		Account Number								
<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							9,174.00	
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440							2,435,686.00	
Other Miscellaneous Local Sources		3495							40,203.00	
Total Local		3400							2,485,063.00	
<b>Total Revenues</b>		3000							2,485,063.00	
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	241,952.00	77,924.00	37,537.00		65,425.00	1,079,526.00	6,538.00	1,508,902.00
Student Support Services		6100	100,927.00	15,867.00	1,473.00		415.00			118,682.00
Instructional Media Services		6200	646.00	86.00	207.00			8,000.00		8,939.00
Instruction and Curriculum Development Services		6300	20,472.00	4,487.00	29,185.00		104.00		1,892.00	56,140.00
Instructional Staff Training Services		6400	428,160.00	51,808.00	72,240.00		13,812.00		2,355.00	568,375.00
Instruction-Related Technology		6500	81.00	13.00	10,000.00					10,094.00
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
Fiscal Services		7500								0.00
Central Services		7700	42,413.00	14,533.00	1,814.00		301.00		4,725.00	63,786.00
Student Transportation Services		7800	4,358.00		1,000.00	5,697.00			1,816.00	12,871.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100	58,685.00	9,410.00	33,953.00	129.00	10,471.00			112,648.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300						1,202.00		1,202.00
<b>Total Expenditures</b>			897,694.00	174,128.00	187,409.00	5,826.00	90,528.00	1,103,728.00	17,326.00	2,476,639.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		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	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									8,424.00	
Fund Balance, July 1, 2016		2800							68,045.00	
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710							12,320.00	
Restricted Fund Balance		2720							64,149.00	
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2017		2700							76,469.00	

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							1,949,172.00	1,949,172.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
COAGS Withheld for SBE/COBI Bonds	3322	1,641,415.00							1,641,415.00
SBE/COBI Bond Interest	3326	448.00							448.00
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	1,641,863.00	0.00	0.00	0.00	0.00	0.00	0.00	1,641,863.00
<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						38,899.00	1,126.00	40,025.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(922,585.00)	(922,585.00)
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	38,899.00	(921,459.00)	(882,560.00)
<b>Total Revenues</b>	<b>3000</b>	<b>1,641,863.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,899.00</b>	<b>1,027,713.00</b>	<b>2,708,475.00</b>
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,352,000.00					20,457,640.00		21,809,640.00
Interest	720	322,655.00					3,401,288.00	2,125,484.00	5,849,427.00
Dues and Fees	730	8,923.00					10,500.00	6,500.00	25,923.00
Miscellaneous	790	901,513.00							901,513.00
<b>Total Expenditures</b>		<b>2,585,091.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,869,428.00</b>	<b>2,131,984.00</b>	<b>28,586,503.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(943,228.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(23,830,529.00)</b>	<b>(1,104,271.00)</b>	<b>(25,578,028.00)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
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	1,519,000.00							1,519,000.00
Premium on Refunding Bonds	3792	231,044.00							231,044.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (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						23,856,707.00	2,268,166.00	26,124,873.00
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	23,856,707.00	2,268,166.00	26,124,873.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>1,750,044.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,856,707.00</b>	<b>2,268,166.00</b>	<b>27,874,917.00</b>
<b>Net Change in Fund Balances</b>		<b>806,816.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,178.00</b>	<b>1,163,895.00</b>	<b>1,996,889.00</b>
Fund Balance, July 1, 2016	2800	162,011.00					1,093,084.00	16,659,673.00	17,914,768.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	968,827.00					1,119,262.00	17,823,568.00	19,911,657.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
<b>Total Fund Balances, June 30, 2017</b>	<b>2700</b>	<b>968,827.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,119,262.00</b>	<b>17,823,568.00</b>	<b>19,911,657.00</b>

REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						169,326.00					169,326.00
Interest on Undistributed CO&DS	3325						30,015.00					30,015.00
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				4,156,515.00							4,156,515.00
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									1,782,380.00		1,782,380.00
Other Miscellaneous State Revenues	3399									149,970.00		149,970.00
<b>Total State Sources</b>	3300	0.00	0.00	0.00	4,156,515.00	0.00	199,341.00	0.00	0.00	1,972,350.00	0.00	6,288,206.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							79,833,647.00				79,833,647.00
County Local Sales Tax	3418									18,810,036.00		18,810,036.00
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				502.00		6.00	435,049.00		247,328.00		682,885.00
Gain on Sale of Investments	3432							32,767.00		14,751.00		47,518.00
Net Increase (Decrease) in Fair Value of Investments	3433							(95,312.00)		(95,312.00)		(190,624.00)
Gifts, Grants and Bequests	3440									34,000.00		34,000.00
Other Miscellaneous Local Sources	3495									4,288,380.00		4,288,380.00
Impact Fees	3496									5,012,705.00		5,012,705.00
Refunds of Prior Year's Expenditures	3497											0.00
<b>Total Local Sources</b>	3400	0.00	0.00	0.00	502.00	0.00	6.00	80,206,151.00	0.00	28,311,888.00	0.00	108,518,547.00
<b>Total Revenues</b>	3000	0.00	0.00	0.00	4,157,017.00	0.00	199,347.00	80,206,151.00	0.00	30,244,238.00	0.00	114,806,753.00
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630				3,000,000.00		181,350.00	5,240,820.00		5,924,892.00		14,347,062.00
Furniture, Fixtures and Equipment	640							2,446,280.00		16,093,609.00		18,539,889.00
Motor Vehicles (Including Buses)	650							2,721,216.00		491,397.00		3,212,613.00
Land	660							298,559.00		3,650,000.00		3,948,559.00
Improvements Other Than Buildings	670							5,240,573.00		2,159,805.00		7,380,378.00
Remodeling and Renovations	680							18,356,244.00		8,114,911.00		26,471,155.00
Computer Software	690							89,863.00				89,863.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,399.00	0.00				1,399.00
Miscellaneous	790											0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	3,000,000.00	0.00	182,749.00	34,303,692.00	0.00	36,504,477.00	0.00	73,990,918.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	1,157,017.00	0.00	16,598.00	45,902,459.00	0.00	(6,260,239.00)	0.00	40,815,835.00

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									10,535,376.00		10,535,376.00
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
Transfers In:												
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
Transfers Out: (Function 9700)												
To General Fund	910				(1,157,017.00)			(17,324,630.00)		(1,782,380.00)		(20,264,027.00)
To Debt Service Funds	920							(25,667,395.00)		(457,478.00)		(26,124,873.00)
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	(1,157,017.00)	0.00	0.00	(42,992,025.00)	0.00	(2,239,858.00)	0.00	(46,388,900.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(1,157,017.00)	0.00	0.00	(42,992,025.00)	0.00	8,295,518.00	0.00	(35,853,524.00)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00	16,598.00	2,910,434.00	0.00	2,035,279.00	0.00	4,962,311.00
Fund Balance, July 1, 2016	2800				0.00		0.00	33,297,826.00		26,353,468.00		59,651,294.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710							15,061.00		521.00		15,582.00
Restricted Fund Balance	2720						16,598.00	36,193,199.00		28,388,226.00		64,598,023.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	0.00	0.00	16,598.00	36,208,260.00	0.00	28,388,747.00	0.00	64,613,605.00

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

REVENUES		Account Number							Totals	
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		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
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number							Totals	
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>										
Fund Balance, July 1, 2016		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, 2017		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, 2017

<b>INCOME OR (LOSS)</b>	<b>Account Number</b>	<b>Self-Insurance - Consortium 911</b>	<b>Self-Insurance - Consortium 912</b>	<b>Self-Insurance - Consortium 913</b>	<b>Self-Insurance - Consortium 914</b>	<b>ARRA - Consortium 915</b>	<b>Other Enterprise Programs 921</b>	<b>Other Enterprise Programs 922</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
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
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2016	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	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, 2017

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
<b>OPERATING REVENUES</b>									
Charges for Services	3481	2,794,348.00		2,866,666.00	203,673.00	48,421,918.00			54,286,605.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489					1,192,655.00			1,192,655.00
<b>Total Operating Revenues</b>		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
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	129,384.00	25,450.00	43,371.00	39,526.00	63,070.00			300,801.00
Employee Benefits	200	29,221.00	6,925.00	15,625.00	11,971.00	21,548.00			85,290.00
Purchased Services	300	569,017.00	41,221.00	213,135.00	33,876.00	2,872,122.00			3,729,371.00
Energy Services	400								0.00
Materials and Supplies	500	466.00			3,761.00				4,227.00
Capital Outlay	600								0.00
Other	700	2,214,119.00	787,579.00	2,424,495.00		41,257,521.00			46,683,714.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		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
<b>Operating Income (Loss)</b>		(147,859.00)	(861,175.00)	170,040.00	114,539.00	5,400,312.00	0.00	0.00	4,675,857.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431	43,951.00	24,825.00	12,431.00	6,748.00	173,368.00			261,323.00
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
<b>Total Nonoperating Revenues (Expenses)</b>		43,951.00	24,825.00	12,431.00	6,748.00	173,368.00	0.00	0.00	261,323.00
<b>Income (Loss) Before Operating Transfers</b>		(103,908.00)	(836,350.00)	182,471.00	121,287.00	5,573,680.00	0.00	0.00	4,937,180.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		(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			21,866,550.00
Adjustments to Net Position	2896								0.00
<b>Net Position, June 30, 2017</b>	2780	4,985,547.00	5,841,338.00	1,665,385.00	810,013.00	14,079,357.00			27,381,640.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**SCHOOL INTERNAL FUNDS**  
June 30, 2017

Exhibit K-11  
FDOE Page 17  
**Fund 891**

<b>ASSETS</b>	<b>Account Number</b>	<b>Beginning Balance July 1, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance June 30, 2017</b>
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF LONG-TERM LIABILITIES**  
 June 30, 2017

	Account Number	Governmental Activities Total Balance [1] June 30, 2017	Business-Type Activities Total Balance [1] June 30, 2017	Total	Governmental Activities - Debt Principal Payments 2016-17	Governmental Activities - Principal Due Within One Year 2017-18	Governmental Activities - Debt Interest Payments 2016-17	Governmental Activities - Interest Due Within One Year 2017-18
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	25,623,097.00		25,623,097.00	10,727,445.00			
Bonds Payable								
SBE/COBI Bonds Payable	2321	6,166,436.00		6,166,436.00	1,352,000.00		322,655.00	
District Bonds Payable	2322	1,299,696.00		1,299,696.00			2,125,484.00	
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
<b>Total Bonds Payable</b>	<b>2320</b>	<b>7,466,132.00</b>	<b>0.00</b>	<b>7,466,132.00</b>	<b>1,352,000.00</b>	<b>0.00</b>	<b>2,448,139.00</b>	<b>0.00</b>
Liability for Compensated Absences	2330	35,441,049.00		35,441,049.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	135,793,046.00		135,793,046.00	20,457,640.00		3,401,288.00	
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
<b>Total Lease-Purchase Agreements Payable</b>	<b>2340</b>	<b>135,793,046.00</b>	<b>0.00</b>	<b>135,793,046.00</b>	<b>20,457,640.00</b>	<b>0.00</b>	<b>3,401,288.00</b>	<b>0.00</b>
Estimated Liability for Long-Term Claims	2350	12,571,172.00		12,571,172.00				
Net Other Postemployment Benefits Obligation	2360	10,922,550.00		10,922,550.00				
Net Pension Liability	2365	213,093,207.00		213,093,207.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	153,378.00		153,378.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		<b>441,063,631.00</b>	<b>0.00</b>	<b>441,063,631.00</b>	<b>32,537,085.00</b>	<b>0.00</b>	<b>5,849,427.00</b>	<b>0.00</b>

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2017, 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, 2017

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2016	Returned To FDOE	Revenues [1] 2016-17	Expenditures 2016-17	Flexibility [2] 2016-17	Unexpended June 30, 2017
Class Size Reduction Operating Funds (3355)	94740			47,826,971.00	47,826,971.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			1,168,814.00	1,163,940.00		4,874.00
Florida School Recognition Funds (3361)	92040	250,701.00		1,998,048.00	2,005,274.00		243,475.00
Instructional Materials (FEFP Earmark) [3]	90880	921,886.00		3,413,233.00	2,829,826.00		1,505,293.00
Library Media (FEFP Earmark) [3]	90881			192,443.00	192,443.00		0.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			2,015,922.00	2,015,922.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			960,188.00	960,188.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			6,354,390.00	6,354,390.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	245,455.00		8,686,853.00	8,767,885.00		164,423.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			694,084.00	693,708.00		376.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	75,254.00			8,552.00		66,702.00

- [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, 2017

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>						
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	<b>1,594,841.00</b>	<b>206,646.00</b>			<b>1,801,487.00</b>
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	1,594,841.00	0.00			1,594,841.00
<b>Natural Gas - All Functions</b>	<b>411</b>	<b>43,957.00</b>	<b>21,591.00</b>			<b>65,548.00</b>
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	43,957.00	0.00			43,957.00
<b>Bottled Gas - All Functions</b>	<b>421</b>	<b>5,747.00</b>	<b>28,535.00</b>			<b>34,282.00</b>
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	5,747.00	0.00			5,747.00
<b>Electricity - All Functions</b>	<b>430</b>	<b>7,499,853.00</b>	<b>0.00</b>			<b>7,499,853.00</b>
Electricity - <i>Functions 7900 &amp; 8100</i>	430	7,499,853.00	0.00			7,499,853.00
<b>Heating Oil - All Functions</b>	<b>440</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440	0.00	0.00			0.00
<b>Gasoline - All Functions</b>	<b>450</b>	<b>538,863.00</b>	<b>0.00</b>			<b>538,863.00</b>
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	39,294.00	0.00			39,294.00
<b>Other Energy Services - All Functions</b>	<b>490</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490	0.00	0.00			0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		<b>9,183,692.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,183,692.00</b>
<b>Total - All Functions</b>		<b>9,683,261.00</b>	<b>256,772.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,940,033.00</b>
<b>ENERGY EXPENDITURES FOR STUDENT</b>						
<b>TRANSPORTATION: (Function 7800 only)</b>						
Compressed Natural Gas	412	0.00				0.00
Liquefied Petroleum Gas	422	0.00				0.00
Gasoline	450	209,608.00				209,608.00
Diesel Fuel	460	1,330,489.00		88.00		1,330,577.00
Oil and Grease	540	46,773.00				46,773.00
<b>Total</b>		<b>1,586,870.00</b>		<b>88.00</b>	<b>0.00</b>	<b>1,586,958.00</b>

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES</b>						
<b>AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				2,621,954.00	2,621,954.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SCHEDULE OF SELECTED SUBJECT EXPENDITURES**  
 For the Fiscal Year Ended June 30, 2017

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311			173,901.00		173,901.00
Subawards Under Subagreements - In Excess of \$25,000	312			1,115,818.00		1,115,818.00
<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
<b>FOOD SERVICE SUPPLIES SUBJECT</b>		
Supplies	510	558,926.00
Food	570	7,580,021.00
Donated Foods	580	1,063,692.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	84,772,204.00	2,636,042.00		87,408,246.00
Basic Programs 101, 102 and 103 (Function 5100)	140	2,172,528.00	7,326.00		2,179,854.00
Basic Programs 101, 102 and 103 (Function 5100)	750	672,702.00	494,959.00		1,167,661.00
<b>Total Basic Program Salaries</b>		87,617,434.00	3,138,327.00	0.00	90,755,761.00
Other Programs 130 (ESOL) (Function 5100)	120	5,543,304.00	172,372.00		5,715,676.00
Other Programs 130 (ESOL) (Function 5100)	140	142,447.00	479.00		142,926.00
Other Programs 130 (ESOL) (Function 5100)	750	48,047.00	37,063.00		85,110.00
<b>Total Other Program Salaries</b>		5,733,798.00	209,914.00	0.00	5,943,712.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	36,373,993.00	1,129,006.00		37,502,999.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	921,351.00	109,580.00		1,030,931.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	42,295.00	0.00		42,295.00
<b>Total ESE Program Salaries</b>		37,337,639.00	1,238,586.00	0.00	38,576,225.00
Career Program 300 (Function 5300)	120	5,245,444.00	72,454.00		5,317,898.00
Career Program 300 (Function 5300)	140	102,736.00	201.00		102,937.00
Career Program 300 (Function 5300)	750	183,048.00			183,048.00
<b>Total Career Program Salaries</b>		5,531,228.00	72,655.00	0.00	5,603,883.00
<b>TOTAL</b>		136,220,099.00	4,659,482.00	0.00	140,879,581.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	883,983.00	7,087.00		891,070.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**  
 For the Fiscal Year Ended June 30, 2017

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
<b>Total Flexible Spending Instructional Expenditures</b>	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 (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	54,445,137.00	803,902.00	113,840.00	55,362,879.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420	777,145.00	54,998.00		832,143.00
Special Revenue Funds - ARRA Race to the Top	434				0.00
Capital Projects Funds	3XX	2,976,571.00			2,976,571.00
<b>Total Charter School Distributions</b>		58,198,853.00	858,900.00	113,840.00	59,171,593.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	216,039.00
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - ARRA Race to the Top	5900	
<b>Total</b>	5900	216,039.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2016	Earnings 2016-17	Expenditures 2016-17	Unexpended June 30, 2017
Earnings, Expenditures and Carryforward Amounts:		2,108,813.00	2,108,813.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			2,108,813.00	
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				
<b>Total Expenditures</b>			2,108,813.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2017:</i>		
Total Assets and Deferred Outflows of Resources	100	102,063,792.00
Total Liabilities and Deferred Inflows of Resources	100	28,628,948.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY**  
**VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**  
 For the Fiscal Year Ended June 30, 2017

**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	3,988.00	324.00						4,312.00
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	1,382.00	672.00						2,054.00
School Administration	7300			2,188.00					2,188.00
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
<b>Total Expenditures</b>		5,370.00	996.00	2,188.00	0.00	0.00	0.00	0.00	8,554.00

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