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

Separate Attachment

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

|  |  |   |                          |   | T                                    | Component Units                      |  |  |  |
|--|--|---|--------------------------|---|--------------------------------------|--------------------------------------|--|--|--|
|  | Account  |   | Primary Government       |   | Major Component Unit                 | Component Units Major Component Unit | Total Nonmajor   |  |  |
| ASSETS   | Number   | Governmental Activities   | Business-Type Activities | Total   | Name                                 | Name                                 | Component Units  |  |  |
| Cash and Cash Equivalents  | 1110   | 137,557,971.00  |                          | 137,557,971.00  | 0.00                                 | 0.00                                 | 8,844,824.00   |  |  |
| Investments Taxes Receivable, Net  | 1160<br>1120   | 99,401,188.00   |                          | 99,401,188.00   | 0.00                                 | 0.00                                 | 126,910.00   |  |  |
| Accounts Receivable, Net   | 1131   | 915,331.00  |                          | 915,331.00  | 0.00                                 | 0.00                                 | 361,312.00   |  |  |
| Interest Receivable on Investments Due From Other Agencies   | 1170<br>1220   | 200,042.00<br>4,321,050.00  |                          | 200,042.00<br>4,321,050.00  | 0.00                                 | 0.00                                 | 0.00<br>149,201.00   |  |  |
| Due From Insurer Deposits Receivable   | 1180<br>1210   | 75,000.00   |                          | 0.00<br>75,000.00   | 0.00                                 | 0.00                                 | 0.00<br>172,153.00   |  |  |
| Internal Balances  | 1210   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 1,687,569.00   |  |  |
| Cash with Fiscal/Service Agents<br>Section 1011.13, F.S. Loan Proceeds   | 1114<br>1420   | 19,443,163.00   |                          | 19,443,163.00<br>0.00   | 0.00                                 | 0.00                                 | 0.00<br>243,452.00   |  |  |
| Inventory  | 1150   | 1,184,207.00  |                          | 1,184,207.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Prepaid Items Long-Term Investments  | 1230<br>1460   | 9,209,694.00  |                          | 9,209,694.00  | 0.00                                 | 0.00                                 | 284,406.00   |  |  |
| Prepaid Insurance Costs  | 1430   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 198,255.00   |  |  |
| Other Postemployment Benefits Asset Pension Asset  | 1410<br>1415   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Capital Assets   |  | 2404204400  |                          | 2404204400  |                                      | 0.00                                 | 40.445.500.00  |  |  |
| Land Improvements - Nondepreciable   | 1310<br>1315   | 36,942,046.00<br>77,416,807.00  |                          | 36,942,046.00<br>77,416,807.00  | 0.00                                 | 0.00                                 | 10,445,590.00  |  |  |
| Construction in Progress Nondepreciable Capital Assets   | 1360   | 32,742,239.00<br>147,101,092.00   | 0.00                     | 32,742,239.00<br>147,101,092.00   | 0.00                                 | 0.00                                 | 8,201.00<br>10,453,791.00                                  |  |  |
| Improvements Other Than Buildings  | 1320   | 70,964,566.00   | 0.00                     | 70,964,566.00   | 0.00                                 | 0.00                                 | 1,092,354.00   |  |  |
| Less Accumulated Depreciation Buildings and Fixed Equipment  | 1329<br>1330   | (38,248,186.00)<br>1,029,878,189.00   |                          | (38,248,186.00)<br>1,029,878,189.00   | 0.00                                 | 0.00                                 | (312,839.00)   |  |  |
| Less Accumulated Depreciation  | 1339   | (297,596,512.00)  |                          | (297,596,512.00)  | 0.00                                 | 0.00                                 | (6,368,622.00)   |  |  |
| Furniture, Fixtures and Equipment Less Accumulated Depreciation  | 1340<br>1349   | 57,856,573.00<br>(36,816,073.00)  |                          | 57,856,573.00<br>(36,816,073.00)  | 0.00                                 | 0.00                                 | 7,704,338.00<br>(5,680,038.00)                             |  |  |
| Motor Vehicles   | 1350   | 34,414,032.00   |                          | 34,414,032.00   | 0.00                                 | 0.00                                 | 1,327,159.00   |  |  |
| Less Accumulated Depreciation Property Under Capital Leases  | 1359<br>1370   | (21,351,175.00)<br>45,992,767.00  |                          | (21,351,175.00)<br>45,992,767.00  | 0.00                                 | 0.00                                 | (850,579.00<br>1,367,683.00                                |  |  |
| Less Accumulated Depreciation  | 1379   | (20,927,357.00)   |                          | (20,927,357.00)   | 0.00                                 | 0.00                                 | (845,379.00)   |  |  |
| Audiovisual Materials Less Accumulated Depreciation  | 1381<br>1388   | 9,650.00<br>(9,650.00)  |                          | 9,650.00<br>(9,650.00)  | 0.00                                 | 0.00                                 | 28,313.00<br>(26,054.00                                    |  |  |
| Computer Software  | 1382   | 13,092,877.00   |                          | 13,092,877.00   | 0.00                                 | 0.00                                 | 228,904.00   |  |  |
| Less Accumulated Amortization Depreciable Capital Assets, Net  | 1389   | (6,001,817.00)<br>831,257,884.00  | 0.00                     | (6,001,817.00)<br>831,257,884.00  | 0.00                                 | 0.00                                 | (224,371.00<br>28,271,493.00                               |  |  |
| Total Capital Assets   |  | 978,358,976.00  | 0.00                     | 978,358,976.00  | 0.00                                 | 0.00                                 | 38,725,284.00  |  |  |
| Total Assets   |  | 1,250,666,622.00  | 0.00                     | 1,250,666,622.00  | 0.00                                 | 0.00                                 | 50,793,366.00  |  |  |
| DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives   | 1910   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Net Carrying Amount of Debt Refunding  | 1920<br>1940   | 7,088,482.00  |                          | 7,088,482.00<br>84,786,145.00   | 0.00                                 | 0.00                                 | 0.00<br>1,826,065.00                                       |  |  |
| Pension Other Postemployment Benefits  | 1940   | 84,786,145.00   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Total Deferred Outflows of Resources LIABILITIES   |  | 91,874,627.00   | 0.00                     | 91,874,627.00   | 0.00                                 | 0.00                                 | 1,826,065.00   |  |  |
| Cash Overdraft   | 2125   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Accrued Salaries and Benefits  | 2110   | 19,348,783.00   |                          | 19,348,783.00   | 0.00                                 | 0.00                                 | 2,018,621.00   |  |  |
| Payroll Deductions and Withholdings Accounts Payable   | 2170<br>2120   | 864,537.00<br>9,291,481.00  |                          | 864,537.00<br>9,291,481.00  | 0.00                                 | 0.00                                 | 22,875.00<br>486,450.00                                    |  |  |
| Sales Tax Payable  | 2260   | 10.550.000.00   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Matured Debt Payable Matured Interest Payable  | 2180<br>2190   | 10,650,000.00<br>2,421,911.00   |                          | 10,650,000.00<br>2,421,911.00   | 0.00                                 |                                      |  |  |  |
| Current Notes Payable  | 2250   | 127.000.00  |                          | 0.00  | 0.00                                 | 0.00                                 | 207,510.00   |  |  |
| Accrued Interest Payable Deposits Payable  | 2210<br>2220   | 127,860.00<br>12,700.00   |                          | 127,860.00<br>12,700.00   | 0.00                                 | 0.00                                 | 344,081.00<br>12,816.00                                    |  |  |
| Due to Other Agencies  | 2230<br>2240   | 8,532,249.00  |                          | 8,532,249.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Due to Fiscal Agent Pension Liability  | 2115   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Other Postemployment Benefits Liability Judgments Payable  | 2116<br>2130   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Construction Contracts Payable   | 2140   | 3,895,140.00  |                          | 3,895,140.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Construction Contracts Payable - Retained Percentage<br>Estimated Unpaid Claims - Self-Insurance Program   | 2150<br>2271   | 2,337,997.00  |                          | 2,337,997.00<br>0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Estimated Liability for Claims Adjustment  | 2272   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Estimated Liability for Arbitrage Rebate Unearned Revenues   | 2280<br>2410   | 13,138,488.00   |                          | 0.00<br>13.138.488.00   | 0.00                                 | 0.00                                 | 0.00   |  |  |
| loncurrent Liabilities   | 2410   | 13,130,400.00   |                          | 13,130,400.00   | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Portion Due Within One Year:<br>Notes Payable  | 2310   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 673,924.00   |  |  |
| Obligations Under Capital Leases   | 2315   | 10,727,445.00   |                          | 10,727,445.00   | 0.00                                 | 0.00                                 | 35,582.00  |  |  |
| Bonds Payable Liability for Compensated Absences   | 2320<br>2330   | 1,407,000.00<br>10,097,874.00   |                          | 1,407,000.00<br>10,097,874.00   | 0.00                                 | 0.00                                 | 618,106.00<br>26,255.00                                    |  |  |
| Lease-Purchase Agreements Payable  | 2340   | 11,095,000.00   |                          | 11,095,000.00   | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation  | 2350<br>2360   | 6,377,948.00  |                          | 6,377,948.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Net Pension Liability  | 2365   | 2,375,496.00  |                          | 2,375,496.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Estimated PECO Advance Payable Other Long-Term Liabilities   | 2370<br>2380   | 79,668.00   |                          | 0.00<br>79,668.00   | 0.00                                 | 0.00                                 | 2.059.538.00   |  |  |
| Derivative Instrument  | 2390   | 77,000.00   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Estimated Liability for Arbitrage Rebate Due Within One Year   | 2280   | 42,160,431.00   | 0.00                     | 0.00<br>42,160,431.00   | 0.00                                 | 0.00                                 | 3,413,405.00   |  |  |
| Portion Due After One Year:  | 1.   | 12,100,431.00   | 0.00                     |   |                                      |                                      |  |  |  |
| Notes Payable Obligations Under Capital Leases   | 2310<br>2315   | 14,895,652.00   |                          | 0.00<br>14,895,652.00   | 0.00                                 | 0.00                                 | 6,027,018.00<br>7,589.00                                   |  |  |
| Bonds Payable  | 2320   | 6,059,132.00  |                          | 6,059,132.00  | 0.00                                 | 0.00                                 | 18,074,794.00  |  |  |
| Liability for Compensated Absences  Lease-Purchase Agreements Payable  | 2330<br>2340   | 25,343,175.00<br>124,698,046.00   |                          | 25,343,175.00<br>124,698,046.00   | 0.00                                 | 0.00                                 | 4,826,933.00<br>0.00                                       |  |  |
| Estimated Liability for Long-Term Claims   | 2350   | 6,193,224.00  |                          | 6,193,224.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Net Other Postemployment Benefits Obligation Net Pension Liability   | 2360<br>2365   | 10,922,550.00<br>210,717,711.00   |                          | 10,922,550.00<br>210,717,711.00   | 0.00                                 | 0.00                                 | 0.00<br>4,104,113.00                                       |  |  |
| Estimated PECO Advance Payable   | 2370   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Other Long-Term Liabilities Derivative Instrument  | 2380<br>2390   | 73,710.00   |                          | 73,710.00   | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Estimated Liability for Arbitrage Rebate   | 2280   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Due in More than One Year Total Long-Term Liabilities  |  | 398,903,200.00<br>441,063,631.00  | 0.00                     | 398,903,200.00<br>441,063,631.00  | 0.00                                 | 0.00                                 | 33,040,447.00<br>36,453,852.00                             |  |  |
| Total Liabilities  |  | 511,684,777.00  | 0.00                     | 511,684,777.00  | 0.00                                 | 0.00                                 | 39,546,205.00  |  |  |
| DEFERRED INFLOWS OF RESOURCES  | 2610   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Accumulated Increase in Fair Value of Hedging Derivatives  | 2620   |   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Deficit Net Carrying Amount of Debt Refunding  |  |   |                          | 0.00<br>22,002,327.00   | 0.00                                 | 0.00                                 | 0.00<br>754,227.00   |  |  |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenue   | 2630   | 22 002 327 00   | l l                      |   | 0.00                                 |                                      |  |  |  |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Other Postemployment Benefits   |  | 22,002,327.00   |                          | 0.00  | 0.00                                 | 0.00                                 | 0.00   |  |  |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Uther Postemployment Benefits Total Deferred Inflows of Resources   | 2630<br>2640   | 22,002,327.00<br>22,002,327.00  | 0.00                     |   | 0.00                                 | 0.00                                 | 754,227.00   |  |  |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Debter Postemployment Benefits Total Deferred Inflows of Resources WET POSITION Vet Investment in Capital Assets  | 2630<br>2640   |   | 0.00                     | 0.00  |                                      |                                      |  |  |  |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension  Ther Postemployment Benefits Total Deferred Inflows of Resources  NET POSITION Vector Resources                 | 2630<br>2640<br>2650<br>2770                         | 22,002,327.00<br>816,565,183.00   | 0.00                     | 0.00<br>22,002,327.00<br>816,565,183.00   | 0.00                                 | 0.00                                 | 754,227.00<br>7,467,634.00                                 |  |  |
| Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension  Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION  Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service | 2630<br>2640<br>2650<br>2770<br>2780<br>2780         | 22,002,327.00<br>816,565,183.00<br>10,327,641.00<br>3,722,816.00                  | 0.00                     | 0.00<br>22,002,327.00<br>816,565,183.00<br>10,327,641.00<br>3,722,816.00                  | 0.00<br>0.00<br>0.00<br>0.00         | 0.00<br>0.00<br>0.00<br>0.00         | 754,227.00<br>7,467,634.00<br>0.00<br>0.00                 |  |  |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service Debt Service  | 2630<br>2640<br>2650<br>2770<br>2780<br>2780<br>2780 | 22,002,327.00<br>816,565,183.00<br>10,327,641.00<br>3,722,816.00<br>18,943,671.00 | 0.00                     | 0.00<br>22,002,327.00<br>816,565,183.00<br>10,327,641.00<br>3,722,816.00<br>18,943,671.00 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00 | 754,227.00<br>7,467,634.00<br>0.00<br>0.00<br>1,357,199.00 |  |  |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension  Other Postemployment Benefits Total Deferred Inflows of Resources VET POSITION  Vet Investment in Capital Assets Restricted For: Categorical Carryover Programs Food Service   | 2630<br>2640<br>2650<br>2770<br>2780<br>2780         | 22,002,327.00<br>816,565,183.00<br>10,327,641.00<br>3,722,816.00                  | 0.00                     | 0.00<br>22,002,327.00<br>816,565,183.00<br>10,327,641.00<br>3,722,816.00                  | 0.00<br>0.00<br>0.00<br>0.00         | 0.00<br>0.00<br>0.00<br>0.00         | 754,227.00<br>7,467,634.00<br>0.00<br>0.00                 |  |  |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2017

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

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position
Net Position, July 1, 2016
Adjustments to Net Position

Net Position, June 30, 2017

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

|  | Account<br>Number | General<br>100                 | Food<br>Services<br>410 | Other Federal<br>Programs<br>420 | ARRA<br>Race to the Top<br>434 | Miscellaneous<br>Special Revenue<br>490 | SBE/COBI<br>Bonds<br>210 |
|--|-------------------|--------------------------------|-------------------------|----------------------------------|--------------------------------|---|--------------------------|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES  | Number            | 100                            | 410                     | 420                              | 434                            | 430                                     | 210                      |
| ASSETS Cash and Cash Equivalents   | 1110              | 26,810,540.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Investments  | 1160              | 63,380,206.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Taxes Receivable, Net  | 1120              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Accounts Receivable, Ne  | 1131              | 231,944.00                     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Interest Receivable on Investment:  Due From Other Agencies                          | 1170<br>1220      | 78,478.00<br>1,435,884.00      | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Due From Budgetary Funds   | 1141              | 467,003.00                     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Due From Insurer   | 1180              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Deposits Receivable Due From Internal Funds  | 1210<br>1142      | 0.00<br>72,078.00              | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Cash with Fiscal/Service Agents  | 1114              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Inventory  | 1150              | 892,896.00                     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Prepaid Items  | 1230              | 8,694,763.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Long-Term Investments Total Assets   | 1460              | 0.00<br>102,063,792.00         | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| DEFERRED OUTFLOWS OF RESOURCES   |                   | 102,003,772.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Accumulated Decrease in Fair Value of Hedging Derivative                             | 1910              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources |                   | 0.00<br>102,063,792.00         | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES             |                   | 102,003,792.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Cash Overdraft   | 2125              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Accrued Salaries and Benefits  | 2110              | 17,118,900.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Payroll Deductions and Withholding Accounts Payable                                  | 2170<br>2120      | 864,537.00<br>2,105,224.00     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Sales Tax Payable  | 2260              | 2,103,224.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Current Notes Payable  | 2250              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Accrued Interest Payable   | 2210              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Deposits Payable Due to Other Agencies   | 2220<br>2230      | 12,700.00<br>8,515,024.00      | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Due to Budgetary Funds   | 2161              | 12,563.00                      | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Due to Internal Funds  | 2162              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Due to Fiscal Agent Pension Liability  | 2240              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Other Postemployment Benefits Liabilit   | 2115<br>2116      | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Judgments Payable  | 2130              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Construction Contracts Payable   | 2140              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Construction Contracts Payable - Retained Percentag<br>Matured Bonds Payable         | 2150<br>2180      | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Matured Interest Payable   | 2190              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Unearned Revenue   | 2410              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Unavailable Revenue  | 2410              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Liabilities DEFERRED INFLOWS OF RESOURCES                                      |                   | 28,628,948.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Accumulated Increase in Fair Value of Hedging Derivative                             | 2610              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Deferred Revenues  | 2630              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Deferred Inflows of Resources FUND BALANCES                                    |                   | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Nonspendable:  |                   |                                |                         |                                  |                                |   |                          |
| Inventory  | 2711              | 892,896.00                     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Prepaid Amounts  | 2712              | 8,694,763.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Permanent Fund Principal Other Not in Spendable Form                                 | 2713<br>2719      | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Nonspendable Fund Balances   | 2710              | 9,587,659.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Restricted for:  |                   |                                |                         |                                  |                                |   |                          |
| Economic Stabilization   | 2721<br>2722      | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Federal Required Carryover Programs State Required Carryover Programs                | 2723              | 10,327,641.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Local Sales Tax and Other Tax Levy   | 2724              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Debt Service   | 2725              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Capital Projects Restricted for  | 2726<br>2729      | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Restricted for   | 2729              | 15,936.00                      | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Restricted Fund Balances   | 2720              | 10,343,577.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Committed to: Economic Stabilization   | 2731              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Contractual Agreements   | 2732              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Committed for  | 2739              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Committed for  | 2739              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Committed Fund Balances Assigned to: Special Revenue                           | 2730<br>2741      | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Debt Service Capital Projects  | 2742<br>2743      | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Capital Projects Permanent Fund  | 2744              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Assigned for   | 2749              | 6,023,599.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Assigned for   | 2749              | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Assigned Fund Balances   | 2740              | 6,023,599.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Unassigned Fund Balances Total Fund Balances                                   | 2750<br>2700      | 47,480,009.00<br>73,434,844.00 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Total Liabilities, Deferred Inflows of   | 2.00              |                                | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |
| Resources and Fund Balances  |                   | 102,063,792.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    | 0.00                     |

|  | Account      | Special Act<br>Bonds | Sections 1011.14 & 1011.15, F.S., Loans | Motor Vehicle<br>Revenue Bonds | District<br>Bonds | Other<br>Debt Service | ARRA Economic<br>Stimulus Debt Service |
|--|--------------|----------------------|---|--------------------------------|-------------------|-----------------------|--|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES  | Number       | 220                  | 230                                     | 240                            | 250               | 290                   | 299                                    |
| ASSETS   |              |                      |   |                                |                   |                       |  |
| Cash and Cash Equivalents<br>Investments   | 1110<br>1160 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 12,009,169.00         | 0.00                                   |
| Taxes Receivable, Net  | 1120         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Accounts Receivable, Ne  | 1131         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Interest Receivable on Investment: Due From Other Agencies                           | 1170<br>1220 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Due From Budgetary Funds   | 1141         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 249,963.00            | 0.00                                   |
| Due From Insurer   | 1180         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Deposits Receivable Due From Internal Funds  | 1210<br>1142 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Cash with Fiscal/Service Agents  | 11142        | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 1,119,262.00          | 0.00                                   |
| Inventory  | 1150         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Prepaid Items  | 1230         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Long-Term Investments Total Assets   | 1460         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00<br>13,378,394.00 | 0.00                                   |
| DEFERRED OUTFLOWS OF RESOURCES   |              | 0.00                 |   |                                |                   |                       |  |
| Accumulated Decrease in Fair Value of Hedging Derivative                             | 1910         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources |              | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00<br>13,378,394.00 | 0.00                                   |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br>AND FUND BALANCES<br>LIABILITIES       |              |                      | 0.00                                    |                                |                   | 13,370,331100         | 0.00                                   |
| Cash Overdraft   | 2125         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Accrued Salaries and Benefits Payroll Deductions and Withholding                     | 2110<br>2170 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Accounts Payable   | 2120         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 249,963.00            | 0.00                                   |
| Sales Tax Payable  | 2260         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Current Notes Payable Accrued Interest Payable                                       | 2250<br>2210 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Deposits Payable   | 2220         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Due to Other Agencies  | 2230         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Due to Budgetary Funds   | 2161         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Due to Internal Funds Due to Fiscal Agent  | 2162<br>2240 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Pension Liability  | 2115         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Other Postemployment Benefits Liabilit   | 2116         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Judgments Payable Construction Contracts Payable                                     | 2130<br>2140 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Construction Contracts Payable - Retained Percentage                                 | 2150         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Matured Bonds Payable  | 2180         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 10,650,000.00         | 0.00                                   |
| Matured Interest Payable   | 2190         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 1,359,169.00          | 0.00                                   |
| Unearned Revenue Unavailable Revenue   | 2410<br>2410 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Liabilities  | - 110        | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 12,259,132.00         | 0.00                                   |
| DEFERRED INFLOWS OF RESOURCES  |              |                      |   |                                |                   |                       |  |
| Accumulated Increase in Fair Value of Hedging Derivative Deferred Revenues           | 2610<br>2630 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Deferred Inflows of Resources  | 2030         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| FUND BALANCES  |              |                      |   |                                |                   |                       |  |
| Nonspendable: Inventory  | 2711         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Prepaid Amounts  | 2711         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Permanent Fund Principal   | 2713         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Other Not in Spendable Form  | 2719         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Nonspendable Fund Balances Restricted for:                                     | 2710         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Economic Stabilization   | 2721         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Federal Required Carryover Programs  | 2722         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| State Required Carryover Programs  Local Sales Tax and Other Tax Levy                | 2723<br>2724 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Debt Service   | 2725         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 1,119,262.00          | 0.00                                   |
| Capital Projects   | 2726         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Restricted for   | 2729<br>2729 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Restricted Fund Balances   | 2729         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 1,119,262.00          | 0.00                                   |
| Committed to:  |              |                      |   |                                |                   |                       |  |
| Economic Stabilization Contractual Agreements  | 2731<br>2732 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Committed for  | 2732         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Committed for  | 2739         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Committed Fund Balances  | 2730         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Assigned to: Special Revenue   | 2741         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Debt Service   | 2741         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Capital Projects   | 2743         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Permanent Fund   | 2744         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Assigned for   | 2749<br>2749 | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Assigned Fund Balances   | 2740         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Unassigned Fund Balances   | 2750         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 0.00                  | 0.00                                   |
| Total Fund Balances Total Liabilities, Deferred Inflows of                           | 2700         | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 1,119,262.00          | 0.00                                   |
| Resources and Fund Balances  |              | 0.00                 | 0.00                                    | 0.00                           | 0.00              | 13,378,394.00         | 0.00                                   |

|  |              | Capital Outlay Bond Issues | Special Act | Sections 1011.14 &   | Public Education      | District | Capital Outlay and |
|--|--------------|----------------------------|-------------|----------------------|-----------------------|----------|--------------------|
|  | Account      | (COBI)                     | Bonds       | 1011.15, F.S., Loans | Capital Outlay (PECO) | Bonds    | Debt Service       |
| ACCUPACION DE PERENDEN OVERNO OF DECOVIDORS  | Number       | 310                        | 320         | 330                  | 340                   | 350      | 360                |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS                                     |              |                            |             |                      |                       |          |                    |
| Cash and Cash Equivalents  | 1110         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Investments  | 1160         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Taxes Receivable, Net  | 1120         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Accounts Receivable, Net   | 1131         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Interest Receivable on Investments   | 1170         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due From Other Agencies  | 1220         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due From Budgetary Funds   | 1141         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due From Insurer Deposits Receivable   | 1180<br>1210 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due From Internal Funds  | 1142         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Cash with Fiscal/Service Agents  | 1114         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Inventory  | 1150         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Prepaid Items  | 1230         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Long-Term Investments  | 1460         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Assets   |              | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| DEFERRED OUTFLOWS OF RESOURCES   |              |                            |             |                      |                       |          |                    |
| Accumulated Decrease in Fair Value of Hedging Derivative                             | 1910         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources |              | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES             |              | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Cash Overdraft   | 2125         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Accrued Salaries and Benefits  | 2110         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Payroll Deductions and Withholding   | 2170         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Accounts Payable   | 2120         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Sales Tax Payable  | 2260         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Current Notes Payable Accrued Interest Payable                                       | 2250<br>2210 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Deposits Payable   | 2220         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due to Other Agencies  | 2230         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due to Budgetary Funds   | 2161         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due to Internal Funds  | 2162         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Due to Fiscal Agent  | 2240         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Pension Liability  | 2115         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Other Postemployment Benefits Liabilit   | 2116         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Judgments Payable  | 2130         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Construction Contracts Payable   | 2140         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Construction Contracts Payable - Retained Percentag<br>Matured Bonds Payable         | 2150<br>2180 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Matured Interest Payable   | 2190         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Unearned Revenue   | 2410         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Unavailable Revenue  | 2410         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Liabilities  |              | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| DEFERRED INFLOWS OF RESOURCES  |              |                            |             |                      |                       |          |                    |
| Accumulated Increase in Fair Value of Hedging Derivative                             | 2610         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Deferred Revenues  | 2630         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Deferred Inflows of Resources FUND BALANCES                                    |              | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Nonspendable:  |              |                            |             |                      |                       |          |                    |
| Inventory  | 2711         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Prepaid Amounts  | 2712         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Permanent Fund Principal   | 2713         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Other Not in Spendable Form  | 2719         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Nonspendable Fund Balances   | 2710         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Restricted for:  | 2721         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Economic Stabilization Federal Required Carryover Programs                           | 2721<br>2722 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| State Required Carryover Programs  | 2723         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Local Sales Tax and Other Tax Levy   | 2724         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Debt Service   | 2725         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Capital Projects   | 2726         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Restricted for   | 2729         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Restricted for   | 2729         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Restricted Fund Balances   | 2720         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Committed to: Economic Stabilization   | 2731         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Contractual Agreements   | 2732         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Committed for  | 2739         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Committed for  | 2739         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Committed Fund Balances  | 2730         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Assigned to:   |              |                            |             |                      |                       |          |                    |
| Special Revenue  | 2741         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Debt Service   | 2742         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Capital Projects   | 2743         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Permanent Fund Assigned for  | 2744<br>2749 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Assigned for   | 2749         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Assigned Fund Balances   | 2740         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Unassigned Fund Balances   | 2750         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Fund Balances  | 2700         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |
| Total Liabilities, Deferred Inflows of   |              |                            |             |                      |                       |          |                    |
| Resources and Fund Balances  |              | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     | 0.00               |

|   | Account<br>Number | Nonvoted Capital<br>Improvement Fund<br>370 | Voted Capital<br>Improvement Fund<br>380 | Other<br>Capital Projects<br>390 | ARRA Economic<br>Stimulus Capital Projects<br>399 | Permanent<br>Fund<br>000 | Other<br>Governmental<br>Funds |
|---|-------------------|---|--|----------------------------------|---|--------------------------|--------------------------------|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES   | 114111001         | 310   | 500                                      | 320                              | 3//   | 000                      | 1 unas                         |
| ASSETS Cash and Cash Equivalents  | 1110              | 30,547,819.00                               | 0.00                                     | 23,699,408.00                    | 0.00  | 0.00                     | 8,447,157.00                   |
| Investments   | 1160              | 10,261,841.00                               | 0.00                                     | 10,261,841.00                    | 0.00  | 0.00                     | 128,701.00                     |
| Taxes Receivable, Net   | 1120              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Accounts Receivable, Net  | 1131              | 230,097.00                                  | 0.00                                     | 17,414.00                        | 0.00  | 0.00                     | 1,269.00                       |
| Interest Receivable on Investment: Due From Other Agencies  | 1170<br>1220      | 34,756.00<br>12,933.00                      | 0.00                                     | 34,756.00<br>1,964,749.00        | 0.00  | 0.00                     | 0.00<br>860,742.00             |
| Due From Budgetary Funds  | 1141              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 9,518.00                       |
| Due From Insurer  | 1180              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Deposits Receivable   | 1210              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Due From Internal Funds Cash with Fiscal/Service Agents   | 1142<br>1114      | 0.00<br>500,333.00                          | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00<br>18,690,304.00          |
| Inventory   | 1114              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 291,311.00                     |
| Prepaid Items   | 1230              | 15,061.00                                   | 0.00                                     | 521.00                           | 0.00  | 0.00                     | 485,451.00                     |
| Long-Term Investments   | 1460              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Total Assets  | <u> </u>          | 41,602,840.00                               | 0.00                                     | 35,978,689.00                    | 0.00  | 0.00                     | 28,914,453.00                  |
| DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivative   | 1910              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Total Deferred Outflows of Resources  | 1710              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Total Assets and Deferred Outflows of Resources<br>LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br>AND FUND BALANCES<br>LIABILITIES |                   | 41,602,840.00                               | 0.00                                     | 35,978,689.00                    | 0.00  | 0.00                     | 28,914,453.00                  |
| Cash Overdraft  | 2125              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Accrued Salaries and Benefits  Payrell Deductions and Withhelding   | 2110              | 7,928.00                                    | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 2,221,797.00                   |
| Payroll Deductions and Withholding Accounts Payable   | 2170<br>2120      | 1,426,855.00                                | 0.00                                     | 1,305,217.00                     | 0.00  | 0.00                     | 0.00<br>408,425.00             |
| Sales Tax Payable   | 2260              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Current Notes Payable   | 2250              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Accrued Interest Payable  | 2210              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 26,610.00                      |
| Deposits Payable Due to Other Agencies  | 2220<br>2230      | 0.00<br>578.00                              | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00<br>16,643.00              |
| Due to Budgetary Funds  | 2161              | 371,840.00                                  | 0.00                                     | 256.00                           | 0.00  | 0.00                     | 344,870.00                     |
| Due to Internal Funds   | 2162              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Due to Fiscal Agent   | 2240              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Pension Liability Other Restamples ment Penefits Liabilit   | 2115              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Other Postemployment Benefits Liabilit Judgments Payable  | 2116<br>2130      | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Construction Contracts Payable  | 2140              | 2,012,388.00                                | 0.00                                     | 1,882,752.00                     | 0.00  | 0.00                     | 0.00                           |
| Construction Contracts Payable - Retained Percentage  | 2150              | 1,574,991.00                                | 0.00                                     | 751,717.00                       | 0.00  | 0.00                     | 11,289.00                      |
| Matured Bonds Payable   | 2180              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Matured Interest Payable<br>Unearned Revenue  | 2190<br>2410      | 0.00  | 0.00                                     | 3,650,000.00                     | 0.00  | 0.00                     | 1,062,742.00<br>1,294,087.00   |
| Unavailable Revenue   | 2410              | 0.00  | 0.00                                     | 3,650,000.00                     | 0.00  | 0.00                     | 1,294,087.00                   |
| Total Liabilities   | <del> </del>      | 5,394,580.00                                | 0.00                                     | 7,589,942.00                     | 0.00  | 0.00                     | 5,386,463.00                   |
| DEFERRED INFLOWS OF RESOURCES   | 1                 |   |  |                                  |   |                          |                                |
| Accumulated Increase in Fair Value of Hedging Derivative  | 2610              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Deferred Revenues Total Deferred Inflows of Resources   | 2630              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| FUND BALANCES   | +                 | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Nonspendable:   | 1                 |   |  |                                  |   | ļ                        |                                |
| Inventory   | 2711              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 291,311.00                     |
| Prepaid Amounts   | 2712              | 15,061.00                                   | 0.00                                     | 521.00                           | 0.00  | 0.00                     | 485,451.00                     |
| Permanent Fund Principal Other Not in Spendable Form  | 2713<br>2719      | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Total Nonspendable Fund Balances  | 2710              | 15,061.00                                   | 0.00                                     | 521.00                           | 0.00  | 0.00                     | 776,762.00                     |
| Restricted for:   |                   |   |  |                                  |   |                          |                                |
| Economic Stabilization  | 2721              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Federal Required Carryover Programs State Required Carryover Programs   | 2722<br>2723      | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Local Sales Tax and Other Tax Levy  | 2724              | 36,193,199.00                               | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Debt Service  | 2725              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 18,792,395.00                  |
| Capital Projects  | 2726              | 0.00  | 0.00                                     | 28,388,226.00                    | 0.00  | 0.00                     | 16,598.00                      |
| Restricted for  | 2729              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 3,722,816.00                   |
| Restricted for  | 2729              | 0.00<br>36,193,199.00                       | 0.00                                     | 28.388.226.00                    | 0.00  | 0.00                     | 219,419.00                     |
| Total Restricted Fund Balances Committed to:  | 2720              | 30,193,199.00                               | 0.00                                     | 28,388,220.00                    | 0.00  | 0.00                     | 22,751,228.00                  |
| Economic Stabilization  | 2731              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Contractual Agreements  | 2732              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Committed for   | 2739              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Committed for  Total Committed Fund Balances  | 2739<br>2730      | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Assigned to: Special Revenue  | 2741              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Debt Service  | 2742              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Capital Projects  | 2743<br>2744      | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Permanent Fund Assigned for   | 2749              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Assigned for  | 2749              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Total Assigned Fund Balances  | 2740              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Total Unassigned Fund Balances  | 2750              | 0.00  | 0.00                                     | 0.00                             | 0.00  | 0.00                     | 0.00                           |
| Total Fund Balances Total Liabilities, Deferred Inflows of  | 2700              | 36,208,260.00                               | 0.00                                     | 28,388,747.00                    | 0.00  | 0.00                     | 23,527,990.00                  |
| Resources and Fund Balances   |                   | 41,602,840.00                               | 0.00                                     | 35,978,689.00                    | 0.00  | 0.00                     | 28,914,453.00                  |
| resources and I am Dannes   |                   | 71,002,010.00                               | V 1                                      | 30,710,007                       | *****   |                          | 20,711,100.00                  |

|  | Г Г          | Total                          |
|--|--------------|--------------------------------|
|  | Account      | Governmental                   |
|  | Number       | Funds                          |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS   |              |                                |
| Cash and Cash Equivalents  | 1110         | 101,514,093.00                 |
| Investments  | 1160         | 84,032,589.00                  |
| Taxes Receivable, Net Accounts Receivable, Net   | 1120<br>1131 | 0.00<br>480,724.00             |
| Interest Receivable on Investments   | 1170         | 147,990.00                     |
| Due From Other Agencies  | 1220         | 4,274,308.00                   |
| Due From Budgetary Funds Due From Insurer  | 1141<br>1180 | 726,484.00<br>0.00             |
| Deposits Receivable  | 1210         | 0.00                           |
| Due From Internal Funds  | 1142         | 72,078.00                      |
| Cash with Fiscal/Service Agents  | 1114<br>1150 | 20,309,899.00<br>1,184,207.00  |
| Inventory<br>Prepaid Items   | 1230         | 9,195,796.00                   |
| Long-Term Investments  | 1460         | 0.00                           |
| Total Assets DEFERRED OUTFLOWS OF RESOURCES  |              | 221,938,168.00                 |
| Accumulated Decrease in Fair Value of Hedging Derivative   | 1910         | 0.00                           |
| Total Deferred Outflows of Resources   |              | 0.00                           |
| Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES |              | 221,938,168.00                 |
| LIABILITIES  | 2125         | 0.00                           |
| Cash Overdraft Accrued Salaries and Benefits   | 2125<br>2110 | 0.00<br>19,348,625.00          |
| Payroll Deductions and Withholding   | 2170         | 864,537.00                     |
| Accounts Payable   | 2120         | 5,495,684.00                   |
| Sales Tax Payable Current Notes Payable  | 2260<br>2250 | 0.00                           |
| Accrued Interest Payable   | 2210         | 26,610.00                      |
| Deposits Payable   | 2220         | 12,700.00                      |
| Due to Other Agencies Due to Budgetary Funds   | 2230<br>2161 | 8,532,245.00<br>729,529.00     |
| Due to Internal Funds  | 2162         | 0.00                           |
| Due to Fiscal Agent  | 2240         | 0.00                           |
| Pension Liability Other Postemployment Benefits Liabilit   | 2115<br>2116 | 0.00                           |
| Judgments Payable  | 2130         | 0.00                           |
| Construction Contracts Payable   | 2140         | 3,895,140.00                   |
| Construction Contracts Payable - Retained Percentage   | 2150         | 2,337,997.00                   |
| Matured Bonds Payable  Matured Interest Payable  | 2180<br>2190 | 10,650,000.00<br>2,421,911.00  |
| Unearned Revenue   | 2410         | 4,944,087.00                   |
| Unavailable Revenue Total Liabilities  | 2410         | 0.00<br>59,259,065.00          |
| DEFERRED INFLOWS OF RESOURCES  |              | 39,239,063.00                  |
| Accumulated Increase in Fair Value of Hedging Derivative   | 2610         | 0.00                           |
| Deferred Revenues  | 2630         | 0.00                           |
| Total Deferred Inflows of Resources<br>FUND BALANCES   |              | 0.00                           |
| Nonspendable:  |              |                                |
| Inventory  | 2711         | 1,184,207.00                   |
| Prepaid Amounts Permanent Fund Principal   | 2712<br>2713 | 9,195,796.00<br>0.00           |
| Other Not in Spendable Form  | 2719         | 0.00                           |
| Total Nonspendable Fund Balances   | 2710         | 10,380,003.00                  |
| Restricted for: Economic Stabilization   | 2721         | 0.00                           |
| Federal Required Carryover Programs  | 2722         | 0.00                           |
| State Required Carryover Programs  | 2723         | 10,327,641.00                  |
| Local Sales Tax and Other Tax Levy   | 2724         | 36,193,199.00                  |
| Debt Service Capital Projects  | 2725<br>2726 | 19,911,657.00<br>28,404,824.00 |
| Restricted for   | 2729         | 3,722,816.00                   |
| Restricted for   | 2729         | 235,355.00                     |
| Total Restricted Fund Balances Committed to:   | 2720         | 98,795,492.00                  |
| Economic Stabilization   | 2731         | 0.00                           |
| Contractual Agreements   | 2732         | 0.00                           |
| Committed for  | 2739<br>2739 | 0.00                           |
| Total Committed Fund Balances  | 2730         | 0.00                           |
| Assigned to:   | 27.1         |                                |
| Special Revenue  Debt Service  | 2741<br>2742 | 0.00                           |
| Capital Projects   | 2743         | 0.00                           |
| Permanent Fund   | 2744         | 0.00                           |
| Assigned for   | 2749         | 6,023,599.00                   |
| Assigned for  Total Assigned Fund Balances   | 2749<br>2740 | 6,023,599.00                   |
| Total Unassigned Fund Balances   | 2750         | 47,480,009.00                  |
| Total Fund Balances Total Liabilities, Deferred Inflows of   | 2700         | 162,679,103.00                 |
| Resources and Fund Balances  |              | 221,938,168.00                 |
|  |              | -,,, 5.00                      |

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

For the Fiscal Year Ended June 30, 2017

| Total Fund Balances - Governmental Funds  | \$<br>162,679,103                            |
|---|--|
| Amounts reported for governmental activities in the statement of net position are different because:  |  |
| Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources, and therefore, are not reported as assets in governmental funds.  | 978,358,976                                  |
| The loss on refunding is the difference between old and new debt and is reported in the statement of net position as deferred outflows of resources and amortized over the life of the debt in the statement of activities, but not reported in governmental funds.   | 6,221,746                                    |
| Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the governmental funds until due.  | (101,250)                                    |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds. Long-term liabilities at year-end consist of:  Bonds payable Obligations under capital leases Certificates of participation payable Liability for accompany to the page (not of \$22,571 related to the intermal carries funds)  | (7,466,132)<br>(25,623,097)<br>(135,793,046) |
| Liability for compensated absences (net of \$22,571 related to the internal service funds)  Early retirement incentive payable  Other Postemployment healthcare benefits payable  | (35,418,478)<br>(153,378)<br>(10,922,550)    |
| On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the District's proportionate share of the net pension liability of the cost-sharing defined benefit pension plans in which the District participates is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported in accordance with GASB Statement No. 68 and 71. |  |
| Net pension liability Deferred outflows related to pensions Deferred inflows related to pensions  | (213,093,207)<br>84,786,145<br>(22,002,327)  |

Internal service funds are used by the District to charge the costs of certain activities such as insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of

**Total Net Position - Governmental Activities** 

\$ 808,854,145

27,381,640

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

ESE 145

net position.

|  | Account<br>Number   | General<br>100                 | Food<br>Services<br>410 | Other Federal<br>Programs<br>420 | ARRA<br>Race to the Top<br>434 | Miscellaneous<br>Special Revenue<br>490 |
|--|---------------------|--------------------------------|-------------------------|----------------------------------|--------------------------------|---|
| REVENUES   |                     |                                |                         |                                  |                                |   |
| Federal Direct   | 3100                | 429,640.00                     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Federal Through State and Local<br>State Sources   | 3200<br>3300        | 2,108,813.00<br>81,695,364.00  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Local Sources:   | 3300                | 01,075,504.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Operational Purposes       | 3411, 3421,<br>3423 | 315,616,843.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Debt Service               | 3412, 3421,<br>3423 | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Capital Projects           | 3413, 3421,<br>3423 | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Local Sales Taxes  | 3418, 3419          | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Charges for Service - Food Service   | 345X                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Impact Fees Other Local Revenue  | 3496                | 0.00<br>11,037,565.00          | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Total Local Sources  | 3400                | 326,654,408.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Total Revenues   | 3.00                | 410,888,225.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| EXPENDITURES   |                     |                                |                         |                                  |                                |   |
| Current:<br>Instruction  | 5000                | 277,874,488.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Student Support Services   | 6100                | 23,782,595.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Instructional Media Services Instruction and Curriculum Development Services             | 6200<br>6300        | 3,669,741.00<br>3,002,835.00   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Instruction and Curriculum Development Services Instructional Staff Training Services    | 6400                | 1,005,239.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Instruction-Related Technology   | 6500                | 5,727,479.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Board  | 7100                | 1,154,365.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| General Administration   | 7200                | 1,801,722.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| School Administration Facilities Acquisition and Construction                            | 7300<br>7410        | 18,213,825.00<br>52,022.00     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Fiscal Services  | 7500                | 2,144,984.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Food Services  | 7600                | 48,601.00                      | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Central Services   | 7700                | 5,751,759.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Student Transportation Services  | 7800                | 15,556,478.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Operation of Plant  Maintenance of Plant   | 7900<br>8100        | 33,555,362.00<br>15,806,393.00 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Administrative Technology Services   | 8200                | 3,168,921.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Community Services   | 9100                | 2,722,142.00                   | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Debt Service: (Function 9200)  |                     |                                |                         |                                  |                                |   |
| Redemption of Principal  | 710<br>720          | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Interest Dues and Fees   | 730                 | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Miscellaneous  | 790                 | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Capital Outlay: Facilities Acquisition and Construction                                  | 7420                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Other Capital Outlay   | 9300                | 980,173.00                     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Total Expenditures   |                     | 416,019,124.00                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) |                     | (5,130,899.00)                 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Issuance of Bonds  | 3710                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Premium on Sale of Bonds Discount on Sale of Bonds                                       | 3791<br>891         | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements                          | 891<br>3750         | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Premium on Lease-Purchase Agreements   | 3793                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Discount on Lease-Purchase Agreements  | 893                 | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Loans<br>Salver Control Appet  | 3720                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Sale of Capital Assets Loss Recoveries   | 3730<br>3740        | 0.00<br>1,830.00               | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Proceeds of Forward Supply Contract  | 3740<br>3760        | 1,830.00                       | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Proceeds from Special Facility Construction Account                                      | 3770                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Face Value of Refunding Bonds  | 3715                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Premium on Refunding Bonds   | 3792                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Discount on Refunding Bonds<br>Refunding Lease-Purchase Agreements                       | 892<br>3755         | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Premium on Refunding Lease-Purchase Agreements   | 3794                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Discount on Refunding Lease-Purchase Agreements  | 894                 | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Payments to Refunding Escrow Agent (Function 9299)                                       | 760                 | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Transfers In   | 3600                | 20,264,027.00 (577,910.00)     | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Transfers Out Total Other Financing Sources (Uses)                                       | 9700                | (577,910.00)<br>19,687,947.00  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| SPECIAL ITEMS  |                     |                                |                         |                                  |                                |   |
| EXTRAORDINARY ITEMS  |                     | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Not Change in Fund Dalances  |                     | 0.00<br>14,557,048.00          | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Net Change in Fund Balances<br>Fund Balances, July 1, 2016                               | 2800                | 14,557,048.00<br>58,877,796.00 | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Adjustments to Fund Balances   | 2891                | 0.00                           | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |
| Fund Balances, June 30, 2017   | 2700                | 73,434,844.00                  | 0.00                    | 0.00                             | 0.00                           | 0.00                                    |

|  |             | SBE/COBI | Special Act | Sections 1011.14 &   | Motor Vehicle | District |  |  |
|--|-------------|----------|-------------|----------------------|---------------|----------|--|--|
|  | Account     | Bonds    | Bonds       | 1011.15, F.S., Loans | Revenue Bonds | Bonds    |  |  |
|  | Number      | 210      | 220         | 230                  | 240           | 250      |  |  |
| REVENUES   |             |          |             |                      |               |          |  |  |
| Federal Direct   | 3100        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Federal Through State and Local                            | 3200        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| State Sources  | 3300        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Local Sources:   |             |          |             |                      |               |          |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for | 3411, 3421, | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Operational Purposes                                       | 3423        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for | 3412, 3421, |          |             |                      |               |          |  |  |
| Debt Service   | 3423        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for | 3413, 3421, |          |             |                      |               |          |  |  |
| Capital Projects   | 3423        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Local Sales Taxes  | 3418, 3419  | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Charges for Service - Food Service                         | 345X        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Impact Fees  | 3496        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Other Local Revenue  |             | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Total Local Sources  | 3400        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Total Revenues   |             | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| EXPENDITURES   |             |          |             |                      |               |          |  |  |
| Current:   |             |          |             |                      |               |          |  |  |
| Instruction  | 5000        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Student Support Services                                   | 6100        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Instructional Media Services                               | 6200        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Instruction and Curriculum Development Services            | 6300        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Instructional Staff Training Services                      | 6400        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Instruction-Related Technology                             | 6500        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Board  | 7100        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| General Administration                                     | 7200        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| School Administration                                      | 7300        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Facilities Acquisition and Construction                    | 7410        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Fiscal Services  | 7500        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Food Services  | 7600        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Central Services   | 7700        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Student Transportation Services                            | 7800        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Operation of Plant   | 7900        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Maintenance of Plant                                       | 8100        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Administrative Technology Services                         | 8200        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Community Services   | 9100        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Debt Service: (Function 9200)                              | 9100        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Redemption of Principal                                    | 710         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
|  | 720         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Interest Dues and Fees                                     | 730         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
|  | 790         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Miscellaneous  | 790         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Capital Outlay:  | 7.420       | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Facilities Acquisition and Construction                    | 7420        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Other Capital Outlay                                       | 9300        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Total Expenditures   | 1           | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |             | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| OTHER FINANCING SOURCES (USES)                             | 2540        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Issuance of Bonds  | 3710        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Premium on Sale of Bonds                                   | 3791        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Discount on Sale of Bonds                                  | 891         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Proceeds of Lease-Purchase Agreements                      | 3750        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Premium on Lease-Purchase Agreements                       | 3793        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Discount on Lease-Purchase Agreements                      | 893         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Loans  | 3720        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Sale of Capital Assets                                     | 3730        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Loss Recoveries  | 3740        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Proceeds of Forward Supply Contract                        | 3760        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Proceeds from Special Facility Construction Account        | 3770        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Face Value of Refunding Bonds                              | 3715        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Premium on Refunding Bonds                                 | 3792        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Discount on Refunding Bonds                                | 892         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Refunding Lease-Purchase Agreements                        | 3755        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Premium on Refunding Lease-Purchase Agreements             | 3794        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Discount on Refunding Lease-Purchase Agreements            | 894         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Payments to Refunding Escrow Agent (Function 9299)         | 760         | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Transfers In   | 3600        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Transfers Out  | 9700        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Total Other Financing Sources (Uses)                       |             | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| SPECIAL ITEMS  |             |          |             |                      |               |          |  |  |
|  |             | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| EXTRAORDINARY ITEMS  | 1           |          |             |                      |               | -        |  |  |
| *  |             | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Net Change in Fund Balances                                | 1           | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Fund Balances, July 1, 2016                                | 2800        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Adjustments to Fund Balances                               | 2891        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
| Fund Balances, June 30, 2017                               | 2700        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |
|  | 2.00        | 0.00     | 0.00        | 0.00                 | 0.00          | 0.00     |  |  |

|  | 1                   | Other                            | ARRA Economic         | Capital Outlay Bond Issues | Special Act | Sections 1011.14 &   |
|--|---------------------|----------------------------------|-----------------------|----------------------------|-------------|----------------------|
|  | Account             | Debt Service                     | Stimulus Debt Service | (COBI)                     | Bonds       | 1011.15, F.S., Loans |
| REVENUES   | Number              | 290                              | 299                   | 310                        | 320         | 330                  |
| Federal Direct   | 3100                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Federal Through State and Local  | 3200                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| State Sources  | 3300                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Local Sources:   |                     |                                  |                       |                            |             |                      |
| Property Taxes Levied, Tax Redemptions and Excess Fees for   | 3411, 3421,         |                                  |                       |                            |             |                      |
| Operational Purposes   | 3423                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for   | 3412, 3421,         | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for                              | 3423<br>3413, 3421, | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Capital Projects   | 3423                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Local Sales Taxes  | 3418, 3419          | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Charges for Service - Food Service   | 345X                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Impact Fees  | 3496                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Other Local Revenue  |                     | 38,899.00                        | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Total Local Sources  | 3400                | 38,899.00                        | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Total Revenues   |                     | 38,899.00                        | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| EXPENDITURES   |                     |                                  |                       |                            |             |                      |
| Current: Instruction   | 5000                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Student Support Services   | 6100                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Instructional Media Services   | 6200                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Instruction and Curriculum Development Services  | 6300                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Instructional Staff Training Services  | 6400                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Instruction-Related Technology   | 6500                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Board  | 7100                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| General Administration   | 7200                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| School Administration Facilities Acquisition and Construction  | 7300<br>7410        | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Fiscal Services  | 7500                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Food Services  | 7600                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Central Services   | 7700                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Student Transportation Services  | 7800                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Operation of Plant   | 7900                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Maintenance of Plant   | 8100                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Administrative Technology Services   | 8200                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Community Services  Debt Service: (Function 9200)  | 9100                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Redemption of Principal  | 710                 | 20,457,640.00                    | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Interest   | 720                 | 3,401,288.00                     | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Dues and Fees  | 730                 | 10,500.00                        | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Miscellaneous  | 790                 | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Capital Outlay:  |                     |                                  |                       |                            |             |                      |
| Facilities Acquisition and Construction  | 7420                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Other Capital Outlay   | 9300                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Total Expenditures   | +                   | 23,869,428.00<br>(23,830,529.00) | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)             |                     | (23,830,329.00)                  | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Issuance of Bonds  | 3710                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Premium on Sale of Bonds   | 3791                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Discount on Sale of Bonds  | 891                 | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Proceeds of Lease-Purchase Agreements  | 3750                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Premium on Lease-Purchase Agreements   | 3793                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Discount on Lease-Purchase Agreements  | 893                 | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Loans Sale of Capital Assets   | 3720<br>3730        | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Loss Recoveries  | 3740                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Proceeds of Forward Supply Contract  | 3760                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Proceeds from Special Facility Construction Account  | 3770                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Face Value of Refunding Bonds  | 3715                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Premium on Refunding Bonds   | 3792                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Discount on Refunding Bonds  | 892                 | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Refunding Lease-Purchase Agreements  | 3755                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Premium on Refunding Lease-Purchase Agreements   | 3794                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Discount on Refunding Lease-Purchase Agreements  Powments to Refunding Ecoropy Agent (Function 9200) | 894<br>760          | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Payments to Refunding Escrow Agent (Function 9299) Transfers In                                      | 3600                | 23,856,707.00                    | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Transfers Out  | 9700                | 25,836,707.00                    | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Total Other Financing Sources (Uses)   | 7,00                | 23,856,707.00                    | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| SPECIAL ITEMS  | † †                 | ,,                               | 0.00                  | 0.00                       | 0.00        | 5.00                 |
|  | 1                   | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| EXTRAORDINARY ITEMS  |                     |                                  |                       |                            |             |                      |
|  |                     | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Net Change in Fund Balances  | 1                   | 26,178.00                        | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Fund Balances, July 1, 2016  | 2800                | 1,093,084.00                     | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Adjustments to Fund Balances   | 2891                | 0.00                             | 0.00                  | 0.00                       | 0.00        | 0.00                 |
| Fund Balances, June 30, 2017   | 2700                | 1,119,262.00                     | 0.00                  | 0.00                       | 0.00        | 0.00                 |

Public Education District Capital Outlay and Nonvoted Capital Voted Capital Capital Outlay (PECO) Bonds Debt Service Account Improvement Fund Improvement Fund Number REVENUES 0.00 0.00 0.00 0.00 0.00 Federal Direct 3100 Federal Through State and Local 3200 0.00 0.00 0.00 0.00 0.00 3300 0.00 0.00 0.00 0.00 State Sources Property Taxes Levied, Tax Redemptions and Excess Fees for 3411, 3421, 0.00 0.00 0.00 0.00 0.00 Operational Purposes 3423 Property Taxes Levied, Tax Redemptions and Excess Fees for 3412, 3421, 0.00 0.00 0.00 0.00 0.00 3423 Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for 3413, 3421, 3423 0.00 0.00 0.00 79,833,647.00 0.00 Capital Projects Local Sales Taxes 3418, 3419 0.00 0.00 0.00 0.00 0.00 Charges for Service - Food Service 345X 0.00 0.00 0.00 0.00 0.00 3496 0.00 0.00 0.00 0.00 0.00 Impact Fees Other Local Revenue 0.00 0.00 0.00 372,504.00 0.00 Total Local Sources 3400 0.00 0.00 0.00 80.206.151.00 0.00 Total Revenues 0.00 0.00 0.00 80,206,151.00 0.00 EXPENDITURES Instruction 5000 0.00 0.00 0.00 0.000.00 Student Support Services 6100 0.00 0.00 0.00 0.00 0.00 0.00 Instructional Media Services 6200 0.00 0.00 0.00 0.00 Instruction and Curriculum Development Services 6300 0.00 Instructional Staff Training Services 6400 0.00 0.00 0.00 0.00 Instruction-Related Technology 6500 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Board 7100 0.00 0.00 0.00 General Administration 7200 0.00 0.00 0.00 0.00 0.00 School Administration 7300 0.00 0.00 0.00 0.00 Facilities Acquisition and Construction 7410 0.00 0.00 0.00 139.00 0.00 Fiscal Services 7500 0.00 0.00 0.00 0.00 0.00 7600 0.00 0.00 0.00 0.00 0.00 Food Services 7700 0.00 Central Services Student Transportation Services 7800 0.00 0.00 0.00 0.00 0.00 Operation of Plant 7900 0.00 0.00 0.00 0.00 0.00 Maintenance of Plant 8100 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Administrative Technology Services 8200 Community Services Debt Service: (Function 9200) 0.00 0.00 0.00 0.00 Redemption of Principal 710 0.00 Interest 720 0.00 0.00 0.00 0.00 0.00 Dues and Fees 730 0.00 0.00 0.00 Miscellaneous 790 0.00 0.00 0.00 0.00 0.00 Capital Outlay: Facilities Acquisition and Construction 7420 0.00 21,631,553.00 0.00 Other Capital Outlay 34,303,692.00 Total Expenditures 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over (Under) Expenditures
OTHER FINANCING SOURCES (USES) 0.00 0.00 0.00 45 902 459 00 0.00 Issuance of Bonds Premium on Sale of Bonds 3791 0.00 0.00 0.00 0.00 Discount on Sale of Bonds 891 0.00 0.00 0.00 0.00 0.00 Proceeds of Lease-Purchase Agreements 3750 0.00 0.00 0.00 0.00 0.00 3793 Premium on Lease-Purchase Agreements 0.00 0.00 0.00 0.00 0.00 Discount on Lease-Purchase Agreements 893 0.00 0.00 0.00 Loans 3720 0.00 0.00 0.00 0.00 0.00 3730 Sale of Capital Assets 0.00 0.00 0.00 0.00 0.00 3740 0.00 0.00 0.00 Loss Recoveries 0.00 0.00 Proceeds of Forward Supply Contract 3760 Proceeds from Special Facility Construction Accoun 3770 0.00 0.00 0.00 0.00 0.00 3715 3792 Face Value of Refunding Bonds 0.00 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 0.00 0.00 0.00 0.00 0.00 892 Discount on Refunding Bonds 0.00 0.00 0.00 0.00 0.00 3755 Refunding Lease-Purchase Agreements 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 0.00 760 Payments to Refunding Escrow Agent (Function 9299) 0.00 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 Transfers Out 9700 0.00 0.00 0.00 (42 992 025 00 0.00 Total Other Financing Sources (Uses) (42.992.025.00) 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 2.910.434.00 0.00 0.00 0.00 0.00 Fund Balances, July 1, 2016 2800 0.00 0.00 0.00 ,826.00 0.00 Adjustments to Fund Balances Fund Balances, June 30, 2017 2700 0.00 0.00 0.00 36,208,260.00 0.00

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

ESE 145

|  | 1                  | Other                          | ARRA Economic             | Permanent | Other                          | Total                            |
|--|--------------------|--------------------------------|---------------------------|-----------|--------------------------------|----------------------------------|
|  | Account            | Capital Projects               | Stimulus Capital Projects | Funds     | Governmental                   | Governmental                     |
|  | Number             | 390                            | 399                       | 000       | Funds                          | Funds                            |
| REVENUES   |                    |                                |                           |           |                                |                                  |
| Federal Direct   | 3100               | 0.00                           | 0.00                      | 0.00      | 3,024,156.00                   | 3,453,796.00                     |
| Federal Through State and Local                            | 3200               | 0.00                           | 0.00                      | 0.00      | 34,569,363.00                  | 36,678,176.00                    |
| State Sources  | 3300               | 1,932,350.00                   | 0.00                      | 0.00      | 6,158,706.00                   | 89,786,420.00                    |
| Local Sources:   |                    |                                |                           |           |                                |                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for | 3411, 3421,        | 0.00                           | 0.00                      | 0.00      | 0.00                           | 215 616 042 00                   |
| Operational Purposes                                       | 3423               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 315,616,843.00                   |
| Property Taxes Levied, Tax Redemptions and Excess Fees for | 3412, 3421,        | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Debt Service   | 3423               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for | 3413, 3421,        | 0.00                           | 0.00                      | 0.00      | 0.00                           | 79,833,647.00                    |
| Capital Projects Local Sales Taxes                         | 3423<br>3418, 3419 | 18,810,036.00                  | 0.00                      | 0.00      | 0.00                           | 18,810,036.00                    |
| Charges for Service - Food Service                         | 345X               | 0.00                           | 0.00                      | 0.00      | 4,948,141.00                   | 4,948,141.00                     |
| Impact Fees  | 3496               | 5,012,705.00                   | 0.00                      | 0.00      | 0.00                           | 5,012,705.00                     |
| Other Local Revenue  | 3470               | 4,489,147,00                   | 0.00                      | 0.00      | 1,659,470.00                   | 17,597,585.00                    |
| Total Local Sources  | 3400               | 28,311,888.00                  | 0.00                      | 0.00      | 6,607,611.00                   | 441,818,957.00                   |
| Total Revenues   |                    | 30,244,238.00                  | 0.00                      | 0.00      | 50,359,836.00                  | 571,737,349.00                   |
| EXPENDITURES   |                    | , ,                            |                           |           |                                | , ,                              |
| Current:   |                    |                                |                           |           |                                |                                  |
| Instruction  | 5000               | 0.00                           | 0.00                      | 0.00      | 15,165,294.00                  | 293,039,782.00                   |
| Student Support Services                                   | 6100               | 0.00                           | 0.00                      | 0.00      | 3,467,946.00                   | 27,250,541.00                    |
| Instructional Media Services                               | 6200               | 0.00                           | 0.00                      | 0.00      | 8,939.00                       | 3,678,680.00                     |
| Instruction and Curriculum Development Services            | 6300               | 0.00                           | 0.00                      | 0.00      | 490,562.00                     | 3,493,397.00                     |
| Instructional Staff Training Services                      | 6400               | 0.00                           | 0.00                      | 0.00      | 3,443,052.00                   | 4,448,291.00                     |
| Instruction-Related Technology                             | 6500               | 0.00                           | 0.00                      | 0.00      | 26,695.00                      | 5,754,174.00                     |
| Board  | 7100               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 1,154,365.00                     |
| General Administration                                     | 7200               | 0.00                           | 0.00                      | 0.00      | 707,198.00                     | 2,508,920.00                     |
| School Administration                                      | 7300               | 0.00                           | 0.00                      | 0.00      | 10,297.00                      | 18,224,122.00                    |
| Facilities Acquisition and Construction                    | 7410               | 7,050,211.00                   | 0.00                      | 0.00      | 186,029.00<br>32,033.00        | 19,960,401.00                    |
| Fiscal Services  | 7500               | 0.00                           | 0.00                      | 0.00      | 19,390,694.00                  | 2,177,017.00                     |
| Food Services  | 7600<br>7700       | 0.00                           | 0.00                      | 0.00      | 19,390,694.00                  | 19,439,295.00<br>5,943,872.00    |
| Central Services Student Transportation Services           | 7800               | 0.00                           | 0.00                      | 0.00      | 32,784.00                      | 15,589,262.00                    |
| Operation of Plant   | 7900               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 33,555,362.00                    |
| Maintenance of Plant                                       | 8100               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 15,806,393.00                    |
| Administrative Technology Services                         | 8200               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 3,168,921.00                     |
| Community Services   | 9100               | 0.00                           | 0.00                      | 0.00      | 859,903.00                     | 3,582,045.00                     |
| Debt Service: (Function 9200)                              |                    |                                |                           |           |                                |                                  |
| Redemption of Principal                                    | 710                | 0.00                           | 0.00                      | 0.00      | 1,352,000.00                   | 21,809,640.00                    |
| Interest   | 720                | 0.00                           | 0.00                      | 0.00      | 2,448,139.00                   | 5,849,427.00                     |
| Dues and Fees  | 730                | 0.00                           | 0.00                      | 0.00      | 16,822.00                      | 27,322.00                        |
| Miscellaneous  | 790                | 0.00                           | 0.00                      | 0.00      | 901,513.00                     | 901,513.00                       |
| Capital Outlay:  |                    |                                |                           |           |                                |                                  |
| Facilities Acquisition and Construction                    | 7420               | 29,454,266.00                  | 0.00                      | 0.00      | 3,010,321.00                   | 54,096,140.00                    |
| Other Capital Outlay                                       | 9300               | 0.00                           | 0.00                      | 0.00      | 266,967.00                     | 1,247,140.00                     |
| Total Expenditures   |                    | 36,504,477.00                  | 0.00                      | 0.00      | 52,009,301.00                  | 562,706,022.00                   |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |                    | (6,260,239.00)                 | 0.00                      | 0.00      | (1,649,465.00)                 | 9,031,327.00                     |
| OTHER FINANCING SOURCES (USES)                             | 2710               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Issuance of Bonds Premium on Sale of Bonds                 | 3710<br>3791       | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Discount on Sale of Bonds                                  | 891                | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Proceeds of Lease-Purchase Agreements                      | 3750               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Premium on Lease-Purchase Agreements                       | 3793               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Discount on Lease-Purchase Agreements                      | 893                | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Loans  | 3720               | 10,535,376.00                  | 0.00                      | 0.00      | 0.00                           | 10,535,376.00                    |
| Sale of Capital Assets                                     | 3730               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Loss Recoveries  | 3740               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 1,830.00                         |
| Proceeds of Forward Supply Contract                        | 3760               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Proceeds from Special Facility Construction Accoun         | 3770               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Face Value of Refunding Bonds                              | 3715               | 0.00                           | 0.00                      | 0.00      | 1,519,000.00                   | 1,519,000.00                     |
| Premium on Refunding Bonds                                 | 3792               | 0.00                           | 0.00                      | 0.00      | 231,044.00                     | 231,044.00                       |
| Discount on Refunding Bonds                                | 892                | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Refunding Lease-Purchase Agreements                        | 3755               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Premium on Refunding Lease-Purchase Agreements             | 3794               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Discount on Refunding Lease-Purchase Agreements            | 894                | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Payments to Refunding Escrow Agent (Function 9299)         | 760                | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Transfers In   | 3600<br>9700       | (2.239,858,00)                 | 0.00                      | 0.00      | 2,268,166.00                   | 46,388,900.00                    |
| Transfers Out Total Other Financing Sources (Uses)         | 9/00               | (2,239,858.00)<br>8,295,518.00 | 0.00                      | 0.00      | (1,157,017.00)<br>2,861,193.00 | (46,966,810.00)<br>11,709,340.00 |
| SPECIAL ITEMS  | + +                | 6,293,316.00                   | 0.00                      | 0.00      | 2,001,193.00                   | 11,709,340.00                    |
| DE ECIAL HEMB  |                    | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| EXTRAORDINARY ITEMS  | + +                | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| EATRIONDHART ITEMS   |                    | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Net Change in Fund Balances                                | + +                | 2,035,279.00                   | 0.00                      | 0.00      | 1,211,728.00                   | 20,740,667.00                    |
| Fund Balances, July 1, 2016                                | 2800               | 26,353,468.00                  | 0.00                      | 0.00      | 22,316,262.00                  | 141,938,436.00                   |
| Adjustments to Fund Balances                               | 2891               | 0.00                           | 0.00                      | 0.00      | 0.00                           | 0.00                             |
| Fund Balances, June 30, 2017                               | 2700               | 28,388,747.00                  | 0.00                      | 0.00      | 23,527,990.00                  | 162,679,103.00                   |

20,740,667

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2017

Net Change in Fund Balances - Governmental Funds

| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.                                       | Φ. | 55 040 000                 |       |
|---|----|----------------------------|-------|
| Capital Outlay Less, Depreciation Expense   | \$ | 55,343,280<br>(43,618,423) | 11,7  |
| The loss on disposal of capital assets during the current period is reported in the   |    |                            |       |
| statement of activities. In the government funds, the costs of these assets was recognized as an expenditure in the year purchased. Thus the change in net position differs from the change in fund balances by the undepreciated cost of the disposed  |    |                            | (2)   |
| assets.   |    |                            | (2    |
| Extinguishment of debt is not recorded in the governmental funds, but decreases long-<br>term liabilities in the statement of net position.  Capital Leases   |    |                            |       |
| Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.   |    |                            |       |
| State Board of Education Bonds Series 2017A issued<br>State Board of Education Bonds Series 2006A defeased  | \$ | (1,519,000)<br>890,000     |       |
| State Board of Education Bonds Series 2008A defeased  |    | 820,000                    |       |
| Capital Leases Issued   |    | (10,535,376)               | (10,3 |
| Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of repayments.  |    |                            |       |
| Certificates of Participation State School Bonds  | \$ | 10,650,000<br>1,352,000    |       |
| Capital Leases  |    | 9,807,640                  |       |
|   |    |                            | 21,8  |
| Premiums on new debt issues and losses on debt refundings are reported when issued as expenditures and other financing sources in the governmental funds, but are deferred and amortized as expenses over the life of the debt in the statement of activities.  |    |                            |       |
| Unamortized Loss on Debt Refunding:<br>Current Year   | \$ | 6,221,746                  |       |
| Less, Prior Year  |    | (7,919,721)                |       |
| Net Change in Deferred Loss on Refunding<br>Unamortized Premiums:   |    |                            | (1,6  |
| Prior Year  | \$ | 2,053,215                  |       |
| Less, Current Year Net Decrease in Revenue from Unamortized Premiums  |    | (1,795,482)                | 2     |
| The net change in the liability for early retirement benefits is reported in the government-wide statements but not in the governmental funds until due.  |    |                            |       |
| Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as interest accrues in the statement of activities.  |    |                            |       |
| Prior Year Less, Current Year   | \$ | 161,328<br>(101,250)       |       |
| Net Reduction in Expenses from Accrued Interest Payable   | -  | (,)                        |       |
| In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for leave used. This is the net amount of vacation and sick leave earned in excess of the amount earned in the current |    |                            |       |
| period, net of \$6,194 recorded in the internal service funds.  |    |                            |       |
| Internal service funds are used by management to charge the cost of insurance to individual funds. The net revenue of internal service funds is reported with governmental activities.  |    |                            | 5,5   |
| The net change in the net pension liability is reported in the government-wide statements, but not in the governmental fund statements  |    |                            | (23,3 |
| Retirement contributions are reported as expenditures in the fund statements but shown as a deferred outflow in the government wide statements.   |    |                            | 19,1  |
| The net change in the liability for postemployment healthcare benefits is reported in the government-wide statements, but not in the governmental fund statements   |    |                            | 2     |

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

|  |              |                              |                              |                              | Dusina                       | ss-Type Activities - Enterprise | a Founds |              |                     |        | Governmental   |
|--|--------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|----------|--------------|---------------------|--------|--|
|  | Account      | Self-Insurance<br>Consortium | Self-Insurance<br>Consortium | Self-Insurance<br>Consortium | Self-Insurance<br>Consortium | ARRA<br>Consortium              | Other    | Other<br>922 | Other<br>Enterprise | T 1    | Activities -<br>Internal Service                       |
| ASSETS   | Number       | 911                          | 912                          | 913                          | 914                          | 915                             | 921      | 922          | Funds               | Totals | Funds  |
| Cash and Cash Equivalents  | 1110         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 36,043,878.00  |
| Investments Accounts Receivable, Net   | 1160<br>1131 | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 15,368,599.00<br>362,529.00                            |
| Interest Receivable on Investments   | 1170         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 52,052.00  |
| Due From Other Agencies  | 1220         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 46,742.00  |
| Due From Insurer   | 1180         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Due From Budgetary Funds   | 1141         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 3,045.00   |
| Deposits Receivable  | 1210         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 75,000.00  |
| Cash with Fiscal/Service Agents  | 1114         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Section 1011.13, F.S., Loan Proceeds<br>Inventory  | 1420<br>1150 | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Prepaid Items  | 1230         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 13,898.00  |
| Long-Term Investments  | 1460         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Prepaid Insurance Costs  | 1430         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Other Postemployment Benefits Asset  | 1410         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Pension Asset Capital Assets:  | 1415         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Land Land Improvements - Nondepreciable  | 1310<br>1315 | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Construction in Progress   | 1360         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Nondepreciable Capital Assets  | -500         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Improvements Other Than Buildings  | 1320         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accumulated Depreciation   | 1329         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Buildings and Fixed Equipment  | 1330         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accumulated Depreciation   | 1339         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Furniture, Fixtures and Equipment Accumulated Depreciation   | 1340<br>1349 | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Motor Vehicles   | 1349         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accumulated Depreciation   | 1359         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Property Under Capital Leases  | 1370         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accumulated Depreciation   | 1379         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Computer Software  | 1382         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accumulated Amortization Depreciable Capital Assets, Net   | 1389         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Total Capital Assets   |              | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Total Assets   |              | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 51,965,743.00  |
| DEFERRED OUTFLOWS OF RESOURCES   |              |                              |                              |                              |                              |                                 |          |              |                     |        | ,                |
| Accumulated Decrease in Fair Value of Hedging Derivatives  | 1910         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Net Carrying Amount of Debt Refunding  | 1920         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Pension  | 1940         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Other Postemployment Benefits  | 1950         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Total Deferred Outflows of Resources LIABILITIES   |              | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Cash Overdraft   | 2125         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accrued Salaries and Benefits  | 2110         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 158.00   |
| Payroll Deductions and Withholdings  | 2170         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accounts Payable   | 2120         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 3,795,797.00   |
| Sales Tax Payable  | 2260         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Accrued Interest Payable  Deposits Payable   | 2210<br>2220 | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Due to Other Agencies  | 2230         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 4.00   |
| Due to Budgetary Funds   | 2161         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Pension Liability  | 2115         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Other Postemployment Benefits Liability  | 2116         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Judgments Payable  | 2130         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Estimated Unpaid Claims - Self-Insurance Program  Estimated Liability for Claims Adjustment  | 2271<br>2272 | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Unearned Revenues  Unearned Revenues   | 2410         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 8,194,401.00   |
| Noncurrent Liabilities   |              | 2.00                         |                              |                              | 5.00                         | 2.30                            | 5.00     | 5.00         |                     |        | 2,22.,121.00   |
| Portion Due Within One Year:   | 25.5         |                              |                              |                              | _                            | _                               | _        | _            |                     |        |  |
| Obligations Under Capital Leases Liability for Compensated Absences  | 2315<br>2330 | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Estimated Liability for Long-Term Claims   | 2350         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 6,377,948.00   |
| Net Other Postemployment Benefits Obligation   | 2360         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Net Pension Liability  | 2365         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Other Long-Term Liabilities  | 2380         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Due Within One Year  |              | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 6,377,948.00   |
| Portion Due After One Year:  | 2315         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Obligations Under Capital Leases Liability for Compensated Absences  | 2315         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 22,571.00  |
| Estimated Liability for Long-Term Claims   | 2350         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 6,193,224.00   |
| Net Other Postemployment Benefits Obligation   | 2360         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Net Pension Liability  | 2365         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Other Long-Term Liabilities  | 2380         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Due in More Than One Year  |              | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 6,215,795.00   |
| Total Long-Term Liabilities  Total Liabilities   |              | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 12,593,743.00<br>24,584,103.00                         |
| DEFERRED INFLOWS OF RESOURCES  | 1            | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 24,304,103.00  |
| Accumulated Increase in Fair Value of Hedging Derivatives  | 2610         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Deficit Net Carrying Amount of Debt Refunding  | 2620         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Deferred Revenues  | 2630         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
|  | 2640         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
|  | 2650         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Other Postemployment Benefits  | 2030         |                              |                              |                              |                              | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Other Postemployment Benefits Total Deferred Inflows of Resources  | 2050         | 0.00                         | 0.00                         | 0.00                         | 0.00                         | +                               |          |              |                     | 1      |  |
| Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION   |              |                              |                              |                              |                              |                                 | 0.00     | 0.00         | 0.00                | 0.00   | 0.00   |
| Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted for | 2770         | 0.00<br>0.00<br>0.00         | 0.00<br>0.00                 | 0.00                         | 0.00                         | 0.00                            | 0.00     | 0.00         | 0.00                | 0.00   | 7,154,104.00   |
| Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION   |              | 0.00                         | 0.00                         | 0.00                         | 0.00                         |                                 |          |              |                     |        | 0.00<br>7,154,104.00<br>20,227,536.00<br>27,381,640.00 |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2017

|  |         |                |                |                | Business-      | Type Activities - Enterpris | e Funds |       |            |        | Governmental     |
|--|---------|----------------|----------------|----------------|----------------|-----------------------------|---------|-------|------------|--------|------------------|
|  |         | Self-Insurance | Self-Insurance | Self-Insurance | Self-Insurance | ARRA                        |         |       | Other      |        | Activities -     |
|  | Account | Consortium     | Consortium     | Consortium     | Consortium     | Consortium                  | Other   | Other | Enterprise |        | Internal Service |
|  | Number  | 911            | 912            | 913            | 914            | 915                         | 921     | 922   | Funds      | Totals | Funds            |
| OPERATING REVENUES                       |         |                |                |                |                |                             |         |       |            |        |                  |
| Charges for Services                     | 3481    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 54,286,605.00    |
| Charges for Sales                        | 3482    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Premium Revenue                          | 3484    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Other Operating Revenues                 | 3489    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 1,192,655.00     |
| Total Operating Revenues                 |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 55,479,260.00    |
| OPERATING EXPENSES                       |         |                |                |                |                |                             |         |       |            |        |                  |
| Salaries                                 | 100     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 300,801.00       |
| Employee Benefits                        | 200     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 85,290.00        |
| Purchased Services                       | 300     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 3,729,371.00     |
| Energy Services                          | 400     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Materials and Supplies                   | 500     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 4,227.00         |
| Capital Outlay                           | 600     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Other                                    | 700     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 46,683,714.00    |
| Depreciation and Amortization Expense    | 780     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Operating Expenses                 |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 50,803,403.00    |
| Operating Income (Loss)                  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 4,675,857.00     |
| NONOPERATING REVENUES (EXPENSES)         |         |                |                |                |                |                             |         |       |            |        |                  |
| Investment Income                        | 3430    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 261,323.00       |
| Gifts, Grants and Bequests               | 3440    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Other Miscellaneous Local Sources        | 3495    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Loss Recoveries                          | 3740    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Gain on Disposition of Assets            | 3780    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Interest                                 | 720     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Miscellaneous                            | 790     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Loss on Disposition of Assets            | 810     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Total Nonoperating Revenues (Expenses)   |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 261,323.00       |
| Income (Loss) Before Operating Transfers |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 4,937,180.00     |
| Transfers In                             | 3600    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 577,910.00       |
| Transfers Out                            | 9700    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| SPECIAL ITEMS                            |         |                |                |                |                |                             |         |       |            |        |                  |
|  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| EXTRAORDINARY ITEMS                      |         |                |                |                |                |                             |         |       |            |        |                  |
|  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Change In Net Position                   |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 5,515,090.00     |
| Net Position, July 1, 2016               | 2880    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 21,866,550.00    |
| Adjustments to Net Position              | 2896    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 0.00             |
| Net Position, June 30, 2017              | 2780    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                        | 0.00    | 0.00  | 0.00       | 0.00   | 27,381,640.00    |

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

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#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2017

| Self-interance   Self   |   |                |                |                | Business       | s-Type Activities - Enterprise F | funds |       |        |        | Governmental              |
|--|---|----------------|----------------|----------------|----------------|----------------------------------|-------|-------|--------|--------|---------------------------|
| Control   Cont   |   | Self-Insurance | Self-Insurance | Self-Insurance | Self-Insurance |                                  |       | Other | Other  |        | Activities -              |
| CASH FLOWS FROM OFFIEL NINE ACTIVITIES   100     |   |                |                |                |                |                                  |       |       |        | Totals | Internal Service<br>Funds |
| Recommendation   100     | CASH FLOWS FROM OPERATING ACTIVITIES                                  | 911            | 912            | 913            | 914            | 913                              | 921   | 922   | ruiius | Totals | runus                     |
| Processor purposed   0.00  |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
| Process   Proc   |   |                |                |                |                |                                  |       |       |        |        | 58,667,506.00             |
| Present fine infinished antiverseal   100   305   30   |   |                |                |                |                |                                  |       |       |        |        | (3,742,979.00             |
| Color   Colo   |   |                |                |                |                |                                  |       |       |        |        | (380,682.00               |
| No. on provided reaching spreading agriculties   0.00      |   |                |                |                |                |                                  |       |       |        |        | (46,276,131.00            |
| CASH FLOWS FROM NONCAPTHE NANCHOOK AT WITHINS   10   10   10   10   10   10   10   1   |   |                |                |                |                |                                  |       |       |        |        | 1,041,128.00              |
| Standard on squaring squared   0.00  | Net cash provided (used) by operating activities                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 9,308,842.00              |
| Transfer under bank Transfer in other bank Tr |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
| Transfer to such frame (an obligation) and the control of the cont |   |                |                |                |                |                                  |       |       |        |        | 0.00<br>577.910.00        |
| Note the provided readed by monequial flassed age divisible CANTH CANN FROM FROM TAN AS BRILLY 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  |   |                |                |                |                |                                  |       |       |        |        | 5//,910.00                |
| CASH FORM FORM INTERNAL ACTIVITIES   |   |                |                |                |                |                                  |       |       |        |        | 577,910.00                |
| PINNON ACTIVITIES  |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 377,910.00                |
| Product international content of cyclic plants   0.00  |   |                |                |                |                |                                  |       |       |        |        |                           |
| Capital Computations   1.00    |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
| Process from dispositions of cignal awares   0.00  |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Expendition of comparison of   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Princet pair of an equal defect of the company of   |   |                |                |                |                |                                  |       |       |        | 0.00   | 0.00                      |
| Internet paid in capital obit   Color   Colo   |   |                |                |                |                |                                  |       |       |        | 0.00   | 0.00                      |
| Note on the provided round by cognital and related flasaesing sprinting  (CMF) TAWN SHOW AND STRICK ACTION.  (DMF)  (DMF) |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   |        | 0.00                      |
| CASH FLOWS FROM INVESTING ACTIVITIES   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Internate and deviated necessary   1,007   1   | CASH FLOWS FROM INVESTING ACTIVITIES                                  |                |                |                |                |                                  |       |       |        |        |                           |
| Perchase   10.00   1   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Not cash provided (reads) by investing activities  (20) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0   |   |                |                |                |                |                                  |       |       |        |        | 242,249.00                |
| Net increase (deverses) is each and each equivalents   |   |                |                |                |                |                                  |       |       |        |        | (15,873.00                |
| Cash and cash equivalens - Jan 19, 2016  |   |                |                |                |                |                                  |       |       |        |        | 226,376.00                |
| Cach and experienters — Jens 39, 2017  |   |                |                |                |                |                                  |       |       |        |        | 10,113,128.00             |
| Reconstrictions of operating intomes (box)   0.00   |   |                |                |                |                |                                  |       |       |        |        | 25,930,750.00             |
|  |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 36,043,878.00             |
| Openating income (loss)   0.00   0.   |   |                |                |                |                |                                  |       |       |        |        |                           |
| Adjustment to recordic operating income (loss) to not each provided (such by operating activities:  Depreciation Amortization expense  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0  |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 4,675,857.00              |
| Depreciation Americation expenses   0.0   0.00      |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 4,075,857.00              |
| Depreciation Amortization expense  |   |                |                |                |                |                                  |       |       |        |        |                           |
| Commodities used from ISDA program   |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
| Change in asserts and Italabilities:   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| (Increase) decrease in accounts receivable   |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
| (Increase) decrease in interior sectivable   |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | (352,301.00               |
| (Increase) decrease in the from insurer (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Contraces   decrease in depois received   Contraces    |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Contrease of decrease in the from other funds  |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
| (Increase) decrease in use from other agencies   |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 8,759.00                  |
| Contracted decrease in prepaid items   0.00   0.0   | (Increase) decrease in due from other agencies                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | (3,831.00                 |
| Increase (decrease) in salaries and benefits payable   | (Increase) decrease in inventory                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
| Increase (decrease) in salaries and benefits payable   |   |                |                |                |                |                                  | 0.00  |       |        |        | 340.00                    |
| Incrase (decrease) in payroll nx liabilities   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in accounts payable  |   |                |                |                |                |                                  |       |       |        |        | (187.00                   |
| Increase (decrease) in cash overdraft  |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in judgments payable   |   |                |                |                |                |                                  |       |       |        |        | 20,565.00                 |
| Increase (decrease) in sales tax payable   0.00     |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in acroued interest payable  |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in deposits payable  |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in due to other funds   0.00    |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in due to other agencies   0.00   0.   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in unamed revenues   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Increase (decrease) in pension   |   |                |                |                |                |                                  |       |       |        |        | 4,659,359.00              |
| Increase (decrease) in other postemployment benefits   0.00   0   |   |                |                |                |                |                                  |       |       |        |        |                           |
| Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.   0.00    |   |                |                |                |                |                                  |       |       |        |        | 0.00<br>6,194.00          |
| Increase (decrease) in estimated liability for claims adjustment   0.00   0.0   |   |                |                |                |                |                                  |       |       |        |        | 294.095.00                |
| Total adjustments   0.00   0   | Increase (decrease) in estimated unpaid claims - Sen-Histianice Flog. |                |                |                |                |                                  |       |       |        |        | 294,093.00                |
| Net cash provided (used) by operating activities 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.   |   |                |                |                |                |                                  |       |       |        |        | 4,632,985.00              |
| Noncash investing, capital and financing activities:   |   |                |                |                |                |                                  |       |       |        |        | 9,308,842.00              |
| Borrowing under capital lease         0.00  |   | 0.00           | 0.00           | 0.00           | 0.00           | 5.00                             | 0.00  | 5.00  | 0.00   | 5.00   | 2,500,042.00              |
| Contributions of capital assets 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.  |   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00                      |
|  |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
|  | Purchase of equipment on account                                      |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Capital asset trade-ins 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.  |   |                | 0.00           |                | 0.00           |                                  |       |       | 0.00   |        | 0.00                      |
| Net Increase/(Decrease) in the fair value of investments 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.   |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |
| Commodifies received through USDA program 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.  |   |                |                |                |                |                                  |       |       |        |        | 0.00                      |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2017

|   | Account<br>Number | Major Component Unit<br>Name | Major Component Unit<br>Name | Total Nonmajor<br>Component Units | Total Component Units          |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|--------------------------------|
| ASSETS  Cash and Cash Equivalents   | 1110              | 0.00                         | 0.00                         | 8,844,824.00                      | 8,844,824.00                   |
| Investments Taxes Receivable, Net   | 1160<br>1120      | 0.00                         | 0.00                         | 126,910.00<br>0.00                | 126,910.00<br>0.00             |
| Accounts Receivable, Net<br>Interest Receivable on Investments                                  | 1131<br>1170      | 0.00                         | 0.00                         | 361,312.00<br>0.00                | 361,312.00<br>0.00             |
| Due From Other Agencies Due From Insurer  | 1220<br>1180      | 0.00                         | 0.00                         | 149,201.00<br>0.00                | 149,201.00<br>0.00             |
| Deposits Receivable   | 1210              | 0.00                         | 0.00                         | 172,153.00                        | 172,153.00                     |
| Internal Balances Cash with Fiscal/Service Agents   | 1114              | 0.00                         | 0.00                         | 1,687,569.00                      | 1,687,569.00                   |
| Section 1011.13, F.S. Loan Proceeds<br>Inventory  | 1420<br>1150      | 0.00                         | 0.00<br>0.00                 | 243,452.00<br>0.00                | 243,452.00<br>0.00             |
| Prepaid Items Long-Term Investments   | 1230<br>1460      | 0.00                         | 0.00<br>0.00                 | 284,406.00<br>0.00                | 284,406.00<br>0.00             |
| Prepaid Insurance Costs Other Postemployment Benefits Asset                                     | 1430<br>1410      | 0.00                         | 0.00                         | 198,255.00<br>0.00                | 198,255.00<br>0.00             |
| Pension Asset Capital Assets:   | 1415              | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Land Land Improvements - Nondepreciable   | 1310<br>1315      | 0.00                         | 0.00                         | 10,445,590.00                     | 10,445,590.00                  |
| Construction in Progress Nondepreciable Capital Assets  | 1360              | 0.00                         | 0.00                         | 8,201.00<br>10,453,791.00         | 8,201.00<br>10,453,791.00      |
| Improvements Other Than Buildings Less Accumulated Depreciation                                 | 1320<br>1329      | 0.00                         | 0.00                         | 1,092,354.00<br>(312,839.00)      | 1,092,354.00<br>(312,839.00)   |
| Buildings and Fixed Equipment   | 1330              | 0.00                         | 0.00                         | 30,830,624.00                     | 30,830,624.00                  |
| Less Accumulated Depreciation<br>Furniture, Fixtures and Equipment                              | 1339<br>1340      | 0.00<br>0.00                 | 0.00<br>0.00                 | (6,368,622.00)<br>7,704,338.00    | 7,704,338.00                   |
| Less Accumulated Depreciation Motor Vehicles  | 1349<br>1350      | 0.00                         | 0.00<br>0.00                 | (5,680,038.00)<br>1,327,159.00    | (5,680,038.00)<br>1,327,159.00 |
| Less Accumulated Depreciation Property Under Capital Leases                                     | 1359<br>1370      | 0.00                         | 0.00                         | (850,579.00)<br>1,367,683.00      | (850,579.00)<br>1,367,683.00   |
| Less Accumulated Depreciation Audiovisual Materials   | 1379<br>1381      | 0.00                         | 0.00                         | (845,379.00)<br>28,313.00         | (845,379.00)<br>28,313.00      |
| Less Accumulated Depreciation  Computer Software  | 1388<br>1382      | 0.00                         | 0.00                         | (26,054.00)<br>228,904.00         | (26,054.00)<br>228,904.00      |
| Less Accumulated Amortization Depreciable Capital Assets, Net                                   | 1389              | 0.00                         | 0.00                         | (224,371.00)<br>28,271,493.00     | (224,371.00)<br>28,271,493.00  |
| Total Capital Assets  |                   | 0.00                         | 0.00                         | 38,725,284.00<br>50,793,366.00    | 38,725,284.00<br>50,793,366.00 |
| Total Assets DEFERRED OUTFLOWS OF RESOURCES   |                   |                              |                              |                                   |                                |
| Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding | 1910<br>1920      | 0.00<br>0.00                 | 0.00<br>0.00                 | 0.00<br>0.00                      | 0.00<br>0.00                   |
| Pension Other Postemployment Benefits   | 1940<br>1950      | 0.00                         | 0.00<br>0.00                 | 1,826,065.00<br>0.00              | 1,826,065.00<br>0.00           |
| Total Deferred Outflows of Resources LIABILITIES  |                   | 0.00                         | 0.00                         | 1,826,065.00                      | 1,826,065.00                   |
| Cash Overdraft Accrued Salaries and Benefits  | 2125<br>2110      | 0.00                         | 0.00                         | 0.00<br>2,018,621.00              | 0.00<br>2,018,621.00           |
| Payroll Deductions and Withholdings Accounts Payable  | 2170<br>2120      | 0.00                         | 0.00                         | 22,875.00<br>486,450.00           | 22,875.00<br>486,450.00        |
| Sales Tax Payable   | 2260<br>2250      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Current Notes Payable<br>Accrued Interest Payable   | 2210              | 0.00                         | 0.00<br>0.00                 | 207,510.00<br>344,081.00          | 207,510.00<br>344,081.00       |
| Deposits Payable Due to Other Agencies  | 2220<br>2230      | 0.00                         | 0.00<br>0.00                 | 12,816.00<br>0.00                 | 12,816.00<br>0.00              |
| Due to Fiscal Agent<br>Pension Liability  | 2240<br>2115      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Other Postemployment Benefits Liability Judgments Payable                                       | 2116<br>2130      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Construction Contracts Payable Construction Contracts Payable - Retained Percentage             | 2140<br>2150      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment      | 2271<br>2272      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Estimated Liability for Arbitrage Rebate  | 2280<br>2410      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Unearned Revenues Noncurrent Liabilities  | 2410              | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Portion Due Within One Year:<br>Notes Payable   | 2310              | 0.00                         | 0.00                         | 673,924.00                        | 673,924.00                     |
| Obligations Under Capital Leases<br>Bonds Payable   | 2315<br>2320      | 0.00                         | 0.00                         | 35,582.00<br>618,106.00           | 35,582.00<br>618,106.00        |
| Liability for Compensated Absences  Lease-Purchase Agreements Payable                           | 2330<br>2340      | 0.00                         | 0.00                         | 26,255.00<br>0.00                 | 26,255.00<br>0.00              |
| Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation           | 2350<br>2360      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Net Pension Liability Estimated PECO Advance Payable  | 2365<br>2370      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Other Long-Term Liabilities Derivative Instrument   | 2380<br>2390      | 0.00                         | 0.00                         | 2,059,538.00<br>0.00              | 2,059,538.00<br>0.00           |
| Estimated Liability for Arbitrage Rebate  | 2280              | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Due Within One Year Portion Due After One Year:   |                   | 0.00                         | 0.00                         | 3,413,405.00                      | 3,413,405.00                   |
| Notes Payable Obligations Under Capital Leases  | 2310<br>2315      | 0.00                         | 0.00                         | 6,027,018.00<br>7,589.00          | 6,027,018.00<br>7,589.00       |
| Bonds Payable Liability for Compensated Absences  | 2320<br>2330      | 0.00                         | 0.00                         | 18,074,794.00<br>4,826,933.00     | 18,074,794.00<br>4,826,933.00  |
| Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims                      | 2340<br>2350      | 0.00                         | 0.00<br>0.00                 | 0.00                              | 0.00                           |
| Net Other Postemployment Benefits Obligation Net Pension Liability                              | 2360<br>2365      | 0.00                         | 0.00                         | 0.00<br>4,104,113.00              | 0.00<br>4,104,113.00           |
| Estimated PECO Advance Payable Other Long-Term Liabilities                                      | 2370<br>2380      | 0.00                         | 0.00                         | 0.00<br>0.00                      | 0.00                           |
| Derivative Instrument   | 2390              | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Estimated Liability for Arbitrage Rebate Due in More than One Year                              | 2280              | 0.00<br>0.00                 | 0.00<br>0.00                 | 0.00<br>33,040,447.00             | 0.00<br>33,040,447.00          |
| Total Long-Term Liabilities Total Liabilities   |                   | 0.00                         | 0.00                         | 36,453,852.00<br>39,546,205.00    | 36,453,852.00<br>39,546,205.00 |
| DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives         | 2610              | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Deficit Net Carrying Amount of Debt Refunding Deferred Revenues                                 | 2620<br>2630      | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Deferred Revenues Pension Other Postemployment Benefits   | 2640<br>2650      | 0.00                         | 0.00                         | 754,227.00<br>0.00                | 754,227.00<br>0.00             |
| Total Deferred Inflows of Resources   | 2030              | 0.00                         | 0.00                         | 754,227.00                        | 754,227.00                     |
| NET POSITION<br>Net Investment in Capital Assets  | 2770              | 0.00                         | 0.00                         | 7,467,634.00                      | 7,467,634.00                   |
| Restricted For:<br>Categorical Carryover Programs   | 2780              | 0.00                         | 0.00                         | 0.00                              | 0.00                           |
| Food Service<br>Debt Service  | 2780<br>2780      | 0.00                         | 0.00                         | 0.00<br>1,357,199.00              | 0.00<br>1,357,199.00           |
|   | 2780              | 0.00                         | 0.00                         | 301,184.00                        | 301,184.00                     |
| Capital Projects Other Purposes   | 2780              | 0.00                         | 0.00                         | 127,221.00                        | 127,221.00                     |

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

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2017

|   |         |          |             | Program Revenues |               | Net (Expense)       |
|---|---------|----------|-------------|------------------|---------------|---------------------|
|   |         |          |             | Operating        | Capital       | Revenue and Changes |
|   | Account |          | Charges for | Grants and       | Grants and    | in Net Position     |
| FUNCTIONS                                       | Number  | Expenses | Services    | Contributions    | Contributions | Component Unit      |
| Component Unit Activities:                      |         |          |             |                  |               |                     |
| Instruction                                     | 5000    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Support Services                        | 6100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Media Services                    | 6200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction and Curriculum Development Services | 6300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Staff Training Services           | 6400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction-Related Technology                  | 6500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Board   | 7100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| General Administration                          | 7200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| School Administration                           | 7300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Facilities Acquisition and Construction         | 7400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Fiscal Services                                 | 7500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Food Services                                   | 7600    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Central Services                                | 7700    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Transportation Services                 | 7800    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Operation of Plant                              | 7900    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Maintenance of Plant                            | 8100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Administrative Technology Services              | 8200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Community Services                              | 9100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Interest on Long-Term Debt                      | 9200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Unallocated Depreciation/Amortization Expense   |         | 0.00     |             |                  |               | 0.00                |
| Total Component Unit Activities                 |         | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |

#### **General Revenues:**

| ~ | • |   |    |   |  |
|---|---|---|----|---|--|
| 1 | a | Y | P. | ? |  |

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers **Change in Net Position** 

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

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2017

|   |         |          |             | Program Revenues |               | Net (Expense)       |
|---|---------|----------|-------------|------------------|---------------|---------------------|
|   |         |          |             | Operating        | Capital       | Revenue and Changes |
|   | Account |          | Charges for | Grants and       | Grants and    | in Net Position     |
| FUNCTIONS                                       | Number  | Expenses | Services    | Contributions    | Contributions | Component Unit      |
| Component Unit Activities:                      |         |          |             |                  |               |                     |
| Instruction                                     | 5000    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Support Services                        | 6100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Media Services                    | 6200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction and Curriculum Development Services | 6300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Staff Training Services           | 6400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction-Related Technology                  | 6500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Board   | 7100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| General Administration                          | 7200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| School Administration                           | 7300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Facilities Acquisition and Construction         | 7400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Fiscal Services                                 | 7500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Food Services                                   | 7600    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Central Services                                | 7700    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Transportation Services                 | 7800    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Operation of Plant                              | 7900    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Maintenance of Plant                            | 8100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Administrative Technology Services              | 8200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Community Services                              | 9100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Interest on Long-Term Debt                      | 9200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Unallocated Depreciation/Amortization Expense   |         | 0.00     |             |                  |               | 0.00                |
| <b>Total Component Unit Activities</b>          |         | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |

#### **General Revenues:**

| ~ | • |   |    |   |  |
|---|---|---|----|---|--|
| 1 | a | Y | P. | ? |  |

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers **Change in Net Position** Net Position, July 1, 2016

Adjustments to Net Position Net Position, June 30, 2017

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2017

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

#### **General Revenues:**

Adjustments to Net Position

Net Position, June 30, 2017

| Tuttes.  |
|--|
| Property Taxes, Levied for Operational Purposes                          |
| Property Taxes, Levied for Debt Service                                  |
| Property Taxes, Levied for Capital Projects                              |
| Local Sales Taxes  |
| Grants and Contributions Not Restricted to Specific Programs             |
| Investment Earnings  |
| Miscellaneous  |
| Special Items  |
| Extraordinary Items  |
| Transfers  |
| Total General Revenues, Special Items, Extraordinary Items and Transfers |
| Change in Net Position   |
| Net Position, July 1, 2016   |

0.00 0.00 0.00 0.00 52,179,579.00 403,920.00 1,378,199.00 292,121.00 0.00 0.00 54,253,819.00 1,883,879.00

9,933,275.00

11,817,154.00

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2017

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

#### **General Revenues:**

Net Position, June 30, 2017

Taxes:

| Property Taxes, Levied for Operational Purposes                          |
|--|
| Property Taxes, Levied for Debt Service                                  |
| Property Taxes, Levied for Capital Projects                              |
| Local Sales Taxes  |
| Grants and Contributions Not Restricted to Specific Programs             |
| Investment Earnings  |
| Miscellaneous  |
| Special Items  |
| Extraordinary Items  |
| Transfers  |
| Total General Revenues, Special Items, Extraordinary Items and Transfers |
| Change in Net Position   |
| Net Position, July 1, 2016   |
| Adjustments to Net Position  |

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

11,817,154.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2017 The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation. Separate attachment

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

1. BUDGETARY BASIS OF ACCOUNTING 2. SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS DISTRICT SCHOOL BOARD OF SARASOTA COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2017

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

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2017

|   | Budgeted Amounts    |                                 |                                 | Variance with                   |                                       |
|---|---------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|
|   | Account<br>Number   | Original                        | Final                           | Actual<br>Amounts               | Final Budget -<br>Positive (Negative) |
| REVENUES<br>Federal Direct  | 3100                | 401,446.00                      | 308,065.00                      | 429,640.00                      | 121,575.00                            |
| Federal Through State and Local   | 3200                | 2,263,146.00                    | 2,263,146.00                    | 2.108.813.00                    | (154,333.00)                          |
| State Sources   | 3300                | 80,054,619.00                   | 80,354,418.00                   | 81,695,364.00                   | 1,340,946.00                          |
| Local Sources:  |                     |                                 |                                 |                                 |                                       |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                      | 3411, 3421,         | 212 244 278 00                  | 215 467 822 00                  | 215 (16 842 00                  | 140.021.00                            |
| Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for                 | 3423<br>3412, 3421, | 312,344,378.00                  | 315,467,822.00                  | 315,616,843.00                  | 149,021.00                            |
| Debt Service  | 3423                |                                 |                                 | 0.00                            | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                      | 3413, 3421,         |                                 |                                 | ****                            |                                       |
| Capital Projects  | 3423                |                                 |                                 | 0.00                            | 0.00                                  |
| Local Sales Taxes   | 3418, 3419          |                                 |                                 | 0.00                            | 0.00                                  |
| Charges for Service - Food Service Impact Fees  | 345X<br>3496        |                                 |                                 | 0.00                            | 0.00                                  |
| Other Local Revenue   | 3490                | 10,844,936.00                   | 11,626,486.00                   | 11,037,565.00                   | (588,921.00)                          |
| Total Local Sources   | 3400                | 323,189,314.00                  | 327,094,308.00                  | 326,654,408.00                  | (439,900.00)                          |
| Total Revenues  |                     | 405,908,525.00                  | 410,019,937.00                  | 410,888,225.00                  | 868,288.00                            |
| EXPENDITURES  |                     |                                 |                                 |                                 |                                       |
| Current:  | 5000                | 202 012 050 00                  | 200 202 707 00                  | 277 074 400 00                  | 2 220 200 00                          |
| Instruction Student Support Services  | 5000<br>6100        | 283,813,960.00<br>23,810,980.00 | 280,202,797.00<br>24,115,337.00 | 277,874,488.00<br>23,782,595.00 | 2,328,309.00<br>332,742.00            |
| Student Support Services Instructional Media Services   | 6200                | 4,788,074.00                    | 3,670,235.00                    | 3,669,741.00                    | 494.00                                |
| Instruction and Curriculum Development Services   | 6300                | 3,001,511.00                    | 3,172,224.00                    | 3,002,835.00                    | 169,389.00                            |
| Instructional Staff Training Services   | 6400                | 792,818.00                      | 1,010,099.00                    | 1,005,239.00                    | 4,860.00                              |
| Instruction-Related Technology  | 6500                | 4,712,343.00                    | 6,370,746.00                    | 5,727,479.00                    | 643,267.00                            |
| Board   | 7100                | 997,059.00                      | 1,160,489.00                    | 1,154,365.00                    | 6,124.00                              |
| General Administration  | 7200<br>7300        | 2,004,833.00                    | 2,153,174.00                    | 1,801,722.00                    | 351,452.00<br>976,706.00              |
| School Administration Facilities Acquisition and Construction                                   | 7410                | 19,093,213.00<br>41,081.00      | 19,190,531.00<br>73,683.00      | 18,213,825.00<br>52,022.00      | 21,661.00                             |
| Fiscal Services   | 7500                | 2,100,366.00                    | 2,260,640.00                    | 2,144,984.00                    | 115,656.00                            |
| Food Services   | 7600                | 53,997.00                       | 49,471.00                       | 48,601.00                       | 870.00                                |
| Central Services  | 7700                | 5,952,590.00                    | 5,755,751.00                    | 5,751,759.00                    | 3,992.00                              |
| Student Transportation Services   | 7800                | 16,346,219.00                   | 15,561,192.00                   | 15,556,478.00                   | 4,714.00                              |
| Operation of Plant  | 7900                | 35,343,933.00                   | 34,976,717.00                   | 33,555,362.00                   | 1,421,355.00                          |
| Maintenance of Plant  | 8100<br>8200        | 15,619,516.00<br>3,857,149.00   | 16,468,266.00                   | 15,806,393.00<br>3,168,921.00   | 661,873.00                            |
| Administrative Technology Services  Community Services  | 9100                | 2,707,888.00                    | 3,169,714.00<br>2,759,124.00    | 2,722,142.00                    | 793.00<br>36,982.00                   |
| Debt Service: (Function 9200)   | 2100                | 2,707,000.00                    | 2,737,124.00                    | 2,722,142.00                    | 30,762.00                             |
| Redemption of Principal   | 710                 |                                 |                                 | 0.00                            | 0.00                                  |
| Interest  | 720                 |                                 |                                 | 0.00                            | 0.00                                  |
| Due and Fees  | 730                 |                                 |                                 | 0.00                            | 0.00                                  |
| Miscellaneous  Capital Outlay:  | 790                 |                                 |                                 | 0.00                            | 0.00                                  |
| Facilities Acquisition and Construction   | 7420                |                                 |                                 | 0.00                            | 0.00                                  |
| Other Capital Outlay  | 9300                |                                 | 980,173.00                      | 980.173.00                      | 0.00                                  |
| Total Expenditures  |                     | 425,037,530.00                  | 423,100,363.00                  | 416,019,124.00                  | 7,081,239.00                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                                       |                     | (19,129,005.00)                 | (13,080,426.00)                 | (5,130,899.00)                  | 7,949,527.00                          |
| OTHER FINANCING SOURCES (USES)  |                     |                                 |                                 |                                 |                                       |
| Issuance of Bonds Premium on Sale of Bonds  | 3710<br>3791        |                                 |                                 | 0.00                            | 0.00                                  |
| Discount on Sale of Bonds   | 891                 |                                 |                                 | 0.00                            | 0.00                                  |
| Proceeds of Lease-Purchase Agreements   | 3750                |                                 |                                 | 0.00                            | 0.00                                  |
| Premium on Lease-Purchase Agreements  | 3793                |                                 |                                 | 0.00                            | 0.00                                  |
| Discount on Lease-Purchase Agreements   | 893                 |                                 |                                 | 0.00                            | 0.00                                  |
| Loans   | 3720                |                                 |                                 | 0.00                            | 0.00                                  |
| Sale of Capital Assets  | 3730                |                                 |                                 | 0.00<br>1.830.00                | 0.00<br>1.830.00                      |
| Loss Recoveries Proceeds of Forward Supply Contract   | 3740<br>3760        |                                 | +                               | 1,830.00                        | 1,830.00                              |
| Face Value of Refunding Bonds   | 3715                |                                 |                                 | 0.00                            | 0.00                                  |
| Premium on Refunding Bonds  | 3792                |                                 |                                 | 0.00                            | 0.00                                  |
| Discount on Refunding Bonds   | 892                 |                                 |                                 | 0.00                            | 0.00                                  |
| Refunding Lease-Purchase Agreements   | 3755                |                                 |                                 | 0.00                            | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements  Discount on Refunding Lease-Purchase Agreements | 3794                |                                 |                                 | 0.00                            | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299)  | 894<br>760          |                                 |                                 | 0.00                            | 0.00                                  |
| Transfers In  | 3600                | 20,250,661.00                   | 20,251,661.00                   | 20,264,027.00                   | 12,366.00                             |
| Transfers Out   | 9700                | (577,910.00)                    | (577,910.00)                    | (577,910.00)                    | 0.00                                  |
| Total Other Financing Sources (Uses)  |                     | 19,672,751.00                   | 19,673,751.00                   | 19,687,947.00                   | 14,196.00                             |
| SPECIAL ITEMS   |                     |                                 |                                 |                                 |                                       |
| EXTRAORDINARY ITEMS   | 1                   |                                 |                                 | 0.00                            | 0.00                                  |
| EATRAORDINART HEWS  |                     |                                 |                                 | 0.00                            | 0.00                                  |
| Net Change in Fund Balances   | 1                   | 543,746.00                      | 6,593,325.00                    | 14,557,048.00                   | 7,963,723.00                          |
| Fund Balances, July 1, 2016   | 2800                | 58,877,796.00                   | 58,877,796.00                   | 58,877,796.00                   | 0.00                                  |
| Adjustments to Fund Balances  | 2891                |                                 |                                 | 0.00                            | 0.00                                  |
| Fund Balances, June 30, 2017  | 2700                | 59,421,542.00                   | 65,471,121.00                   | 73,434,844.00                   | 7,963,723.00                          |

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

|  | Carriel Bussess Fords |                      |               |                               |                      |                      |  |
|--|-----------------------|----------------------|---------------|-------------------------------|----------------------|----------------------|--|
|  |                       | Food                 | Other Federal | Special Revenue Funds<br>ARRA | Miscellaneous        | Total Nonmajor       |  |
|  | Account               | Services             | Programs      | Race to the Top               | Special Revenue      | Special Revenue      |  |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES  | Number                | 410                  | 420           | 434                           | 490                  | Funds                |  |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS   |                       |                      |               |                               |                      |                      |  |
| Cash and Cash Equivalents  | 1110                  | 4,733,550.00         | 1,438,725.00  | 0.00                          | 1,211,812.00         | 7,384,087.00         |  |
| Investments  | 1160                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Taxes Receivable, Net  | 1120<br>1131          | 0.00                 | 0.00          | 0.00                          | 0.00<br>1,269.00     | 0.00<br>1,269.00     |  |
| Accounts Receivable, Net Interest Receivable on Investment:  | 1170                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Due From Other Agencies  | 1220                  | 231,971.00           | 571,970.00    | 0.00                          | 40,203.00            | 844,144.00           |  |
| Due From Budgetary Funds   | 1141                  | 0.00                 | 0.00          | 0.00                          | 9,518.00             | 9,518.00             |  |
| Due From Insurer Deposits Receivable   | 1180<br>1210          | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Due From Internal Funds  | 1142                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Cash with Fiscal/Service Agents  | 1114                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Inventory  | 1150                  | 291,311.00           | 0.00          | 0.00                          | 0.00                 | 291,311.00           |  |
| Prepaid Items  | 1230                  | 473,131.00           | 0.00          | 0.00                          | 12,320.00            | 485,451.00           |  |
| Long-Term Investments Total Assets   | 1460                  | 0.00<br>5,729,963.00 | 2,010,695.00  | 0.00                          | 0.00<br>1,275,122.00 | 9,015,780.00         |  |
| DEFERRED OUTFLOWS OF RESOURCES   |                       | 3,727,703.00         | 2,010,093.00  | 0.00                          | 1,273,122.00         | 9,013,760.00         |  |
| Accumulated Decrease in Fair Value of Hedging Derivative   | 1910                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Total Deferred Outflows of Resources   |                       | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES |                       | 5,729,963.00         | 2,010,695.00  | 0.00                          | 1,275,122.00         | 9,015,780.00         |  |
| LIABILITIES<br>Cash Overdraft  | 2125                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Accrued Salaries and Benefits  | 2110                  | 636,874.00           | 1,475,999.00  | 0.00                          | 108,924.00           | 2,221,797.00         |  |
| Payroll Deductions and Withholding   | 2170                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Accounts Payable   | 2120                  | 25,514.00            | 351,607.00    | 0.00                          | 31,304.00            | 408,425.00           |  |
| Sales Tax Payable Current Notes Payable  | 2260<br>2250          | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Accrued Interest Payable   | 2210                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Deposits Payable   | 2220                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Due to Other Agencies  | 2230                  | 4,220.00             | 7,522.00      | 0.00                          | 4,901.00             | 16,643.00            |  |
| Due to Budgetary Funds Due to Internal Funds   | 2161<br>2162          | 324,245.00<br>0.00   | 20,297.00     | 0.00                          | 0.00                 | 344,542.00<br>0.00   |  |
| Due to Fiscal Agent  | 2240                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Pension Liability  | 2115                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Other Postemployment Benefits Liability  | 2116                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Judgments Payable Construction Contracts Payable   | 2130<br>2140          | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Construction Contracts Payable - Retained Percentage   | 2150                  | 11,289.00            | 0.00          | 0.00                          | 0.00                 | 11,289.00            |  |
| Matured Bonds Payable  | 2180                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Matured Interest Payable   | 2190                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Unearned Revenues Unavailable Revenues   | 2410<br>2410          | 240,563.00<br>0.00   | 0.00          | 0.00                          | 1,053,524.00         | 1,294,087.00         |  |
| Total Liabilities  | 2410                  | 1,242,705.00         | 1,855,425.00  | 0.00                          | 1,198,653.00         | 4,296,783.00         |  |
| DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivative Deferred Revenues                 | 2610<br>2630          | 0.00                 | 0.00          | 0.00<br>0.00                  | 0.00                 | 0.00                 |  |
| Total Deferred Inflows of Resources  | 2030                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| FUND BALANCES  |                       |                      |               |                               |                      |                      |  |
| Nonspendable:  |                       |                      |               |                               |                      |                      |  |
| Inventory  | 2711                  | 291,311.00           | 0.00          | 0.00                          | 0.00                 | 291,311.00           |  |
| Prepaid Amounts Permanent Fund Principal   | 2712<br>2713          | 473,131.00<br>0.00   | 0.00          | 0.00                          | 12,320.00            | 485,451.00<br>0.00   |  |
| Other Not in Spendable Form  | 2719                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Total Nonspendable Fund Balances   | 2710                  | 764,442.00           | 0.00          | 0.00                          | 12,320.00            | 776,762.00           |  |
| Restricted for:  | 2721                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Economic Stabilization Federal Required Carryover Programs   | 2721                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| State Required Carryover Programs  | 2723                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Local Sales Tax and Other Tax Levy   | 2724                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Debt Service   | 2725                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Capital Projects  Restricted for   | 2726<br>2729          | 0.00<br>3,722,816.00 | 0.00          | 0.00                          | 0.00                 | 0.00<br>3,722,816.00 |  |
| Restricted for   | 2729                  | 0.00                 | 155,270.00    | 0.00                          | 64,149.00            | 219,419.00           |  |
| Total Restricted Fund Balances   | 2720                  | 3,722,816.00         | 155,270.00    | 0.00                          | 64,149.00            | 3,942,235.00         |  |
| Committed to:  | 2721                  |                      | ^ ^ ^         | ^ ^ ^                         | 0.00                 | 0.00                 |  |
| Economic Stabilization Contractual Agreements  | 2731<br>2732          | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Committed for  | 2739                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Committed for  | 2739                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Total Committed Fund Balances  | 2730                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Assigned to: Special Revenue   | 2741                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Debt Service   | 2741                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Capital Projects   | 2743                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Permanent Fund   | 2744                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Assigned for   | 2749                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Assigned for  Total Assigned Fund Balances   | 2749<br>2740          | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Total Unassigned Fund Balances   | 2750                  | 0.00                 | 0.00          | 0.00                          | 0.00                 | 0.00                 |  |
| Total Fund Balances  | 2700                  | 4,487,258.00         | 155,270.00    | 0.00                          | 76,469.00            | 4,718,997.00         |  |
| Total Liabilities, Deferred Inflows of<br>Resources and Fund Balances  |                       | E 700 000 00         | 2.010.005.00  | 0.00                          | 1 075 100 00         | 0.015.700.00         |  |
| resources and pund datances  | I .                   | 5,729,963.00         | 2,010,695.00  | 0.00                          | 1,275,122.00         | 9,015,780.00         |  |

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

|   | Debt Service Funds |                          |                             |   |                                       |                          |                              |  |  |  |  |
|---|--------------------|--------------------------|-----------------------------|---|---------------------------------------|--------------------------|------------------------------|--|--|--|--|
|   | Account<br>Number  | SBE/COBI<br>Bonds<br>210 | Special Act<br>Bonds<br>220 | Sections 1011.14 &<br>1011.15, F.S., Loans<br>230 | Motor Vehicle<br>Revenue Bonds<br>240 | District<br>Bonds<br>250 | Other<br>Debt Service<br>290 |  |  |  |  |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES   | Number             | 210                      | 220                         | 230   | 240                                   | 230                      | 290                          |  |  |  |  |
| ASSETS  |                    |                          |                             |   |                                       |                          |                              |  |  |  |  |
| Cash and Cash Equivalents   | 1110               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Investments Taxes Receivable, Net   | 1160<br>1120       | 128,701.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Accounts Receivable, Net  | 1131               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Interest Receivable on Investments  | 1170               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Due From Other Agencies   | 1220               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Due From Budgetary Funds  | 1141               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Due From Insurer  | 1180               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Deposits Receivable Due From Internal Funds   | 1210<br>1142       | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Cash with Fiscal/Service Agents   | 1114               | 866,736.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Inventory   | 1150               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Prepaid Items   | 1230               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Long-Term Investments   | 1460               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Assets  |                    | 995,437.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivative | 1910               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Deferred Outflows of Resources  | 1910               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Assets and Deferred Outflows of Resources   |                    | 995,437.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br>AND FUND BALANCES<br>LIABILITIES          |                    |                          |                             |   |                                       |                          |                              |  |  |  |  |
| Cash Overdraft  | 2125               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Accrued Salaries and Benefits Payroll Deductions and Withholding                        | 2110<br>2170       | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Accounts Payable  | 2120               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Sales Tax Payable   | 2260               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Current Notes Payable   | 2250               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Accrued Interest Payable  | 2210               | 26,610.00                | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Deposits Payable  | 2220               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Due to Other Agencies Due to Budgetary Funds  | 2230<br>2161       | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Due to Internal Funds   | 2162               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Due to Fiscal Agent   | 2240               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Pension Liability   | 2115               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Other Postemployment Benefits Liabilit  | 2116               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Judgments Payable   | 2130               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Construction Contracts Payable Construction Contracts Payable - Retained Percentage     | 2140<br>2150       | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Matured Bonds Payable   | 2180               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Matured Interest Payable  | 2190               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Unearned Revenues   | 2410               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Unavailable Revenues  | 2410               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Liabilities DEFERRED INFLOWS OF RESOURCES   |                    | 26,610.00                | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Accumulated Increase in Fair Value of Hedging Derivative                                | 2610               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Deferred Revenues   | 2630               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Deferred Inflows of Resources   |                    | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| FUND BALANCES   |                    |                          |                             |   |                                       |                          |                              |  |  |  |  |
| Nonspendable:   |                    |                          |                             |   |                                       |                          |                              |  |  |  |  |
| Inventory   | 2711<br>2712       | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Prepaid Amounts Permanent Fund Principal  | 2712               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Other Not in Spendable Form   | 2719               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Nonspendable Fund Balances  | 2710               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Restricted for:   |                    |                          |                             | <u> </u>  |                                       |                          |                              |  |  |  |  |
| Economic Stabilization  | 2721               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Federal Required Carryover Programs State Required Carryover Programs                   | 2722<br>2723       | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Local Sales Tax and Other Tax Levy  | 2724               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Debt Service  | 2725               | 968,827.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Capital Projects  | 2726               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Restricted for  | 2729               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Restricted for  | 2729               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Restricted Fund Balances Committed to:  | 2720               | 968,827.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Economic Stabilization  | 2731               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Contractual Agreements  | 2732               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Committed for   | 2739               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Committed for   | 2739               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Committed Fund Balances   | 2730               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Assigned to: Special Revenue  | 2741               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Debt Service  | 2741               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Capital Projects  | 2742               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Permanent Fund  | 2744               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Assigned for  | 2749               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Assigned for  | 2749               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Assigned Fund Balances  | 2740               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Unassigned Fund Balances  | 2750               | 0.00                     | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Total Fund Balances Total Liabilities, Deferred Inflows of                              | 2700               | 968,827.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
| Resources and Fund Balances   |                    | 995,437.00               | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |
|   | 1                  | 773, <del>4</del> 37.00  | 0.00                        | 0.00  | 0.00                                  | 0.00                     | 0.00                         |  |  |  |  |

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

|  | Account<br>Number | ARRA<br>Debt Service<br>299 | Total Nonmajor<br>Debt Service<br>Funds |
|--|-------------------|-----------------------------|---|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES  | Number            | 299                         | Fullus                                  |
| ASSETS   |                   |                             |   |
| Cash and Cash Equivalents  | 1110              | 1,062,742.00                | 1,062,742.0                             |
| nvestments   | 1160              | 0.00                        | 128,701.0                               |
| Taxes Receivable, Net  | 1120              | 0.00                        | 0.0                                     |
| Accounts Receivable, Net   | 1131<br>1170      | 0.00                        | 0.0                                     |
| Interest Receivable on Investments Due From Other Agencies   | 1220              | 0.00                        | 0.0                                     |
| Due From Budgetary Funds   | 1141              | 0.00                        | 0.0                                     |
| Due From Insurer   | 1180              | 0.00                        | 0.0                                     |
| Deposits Receivable  | 1210              | 0.00                        | 0.0                                     |
| Due From Internal Funds  | 1142              | 0.00                        | 0.0                                     |
| Cash with Fiscal/Service Agents  | 1114              | 17,823,568.00               | 18,690,304.0                            |
| nventory   | 1150              | 0.00                        | 0.0                                     |
| Prepaid Items  | 1230              | 0.00                        | 0.0                                     |
| Long-Term Investments  | 1460              | 0.00                        | 0.0                                     |
| Total Assets   |                   | 18,886,310.00               | 19,881,747.0                            |
| DEFERRED OUTFLOWS OF RESOURCES   |                   |                             |   |
| Accumulated Decrease in Fair Value of Hedging Derivative   | 1910              | 0.00                        | 0.0                                     |
| Total Deferred Outflows of Resources   |                   | 0.00                        | 0.0                                     |
| Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES |                   | 18,886,310.00               | 19,881,747.0                            |
| Cash Overdraft   | 2125              | 0.00                        | 0.0                                     |
| Accrued Salaries and Benefits  | 2110              | 0.00                        | 0.0                                     |
| Payroll Deductions and Withholding   | 2170              | 0.00                        | 0.0                                     |
| Accounts Payable   | 2120              | 0.00                        | 0.0                                     |
| Sales Tax Payable  | 2260              | 0.00                        | 0.0                                     |
| Current Notes Payable  | 2250              | 0.00                        | 0.0                                     |
| Accrued Interest Payable   | 2210              | 0.00                        | 26,610.0                                |
| Deposits Payable   | 2220              | 0.00                        | 0.0                                     |
| Due to Other Agencies  | 2230              | 0.00                        | 0.0                                     |
| Due to Budgetary Funds   | 2161              | 0.00                        | 0.0                                     |
| Due to Internal Funds  | 2162              | 0.00                        | 0.0                                     |
| Due to Fiscal Agent  | 2240              | 0.00                        | 0.0                                     |
| Pension Liability  | 2115              | 0.00                        | 0.0                                     |
| Other Postemployment Benefits Liability  | 2116              | 0.00                        | 0.0                                     |
| Judgments Payable  | 2130              | 0.00                        | 0.0                                     |
| Construction Contracts Payable   | 2140              | 0.00                        | 0.0                                     |
| Construction Contracts Payable - Retained Percentage   | 2150              | 0.00                        | 0.0                                     |
| Matured Bonds Payable  | 2180              | 0.00                        | 0.0                                     |
| Matured Interest Payable   | 2190              | 1,062,742.00                | 1,062,742.0                             |
| Unearned Revenues  | 2410              | 0.00                        | 0.0                                     |
| Unavailable Revenues   | 2410              | 0.00                        | 0.0                                     |
| Fotal Liabilities DEFERRED INFLOWS OF RESOURCES  |                   | 1,062,742.00                | 1,089,352.0                             |
|  | 2610              | 0.00                        | 0.0                                     |
| Accumulated Increase in Fair Value of Hedging Derivative Deferred Revenues   | 2610<br>2630      | 0.00                        | 0.0                                     |
| Fotal Deferred Inflows of Resources  | 2030              | 0.00                        | 0.0                                     |
| FUND BALANCES  | -                 | 0.00                        | 0.0                                     |
| Nonspendable:  |                   |                             |   |
| Inventory  | 2711              | 0.00                        | 0.0                                     |
| Prepaid Amounts  | 2712              | 0.00                        | 0.0                                     |
| Permanent Fund Principal   | 2713              | 0.00                        | 0.0                                     |
| Other Not in Spendable Form  | 2719              | 0.00                        | 0.0                                     |
| Total Nonspendable Fund Balances   | 2710              | 0.00                        | 0.0                                     |
| Restricted for:  | 1                 |                             |   |
| Economic Stabilization   | 2721              | 0.00                        | 0.0                                     |
| Federal Required Carryover Programs  | 2722              | 0.00                        | 0.0                                     |
| State Required Carryover Programs  | 2723              | 0.00                        | 0.0                                     |
| Local Sales Tax and Other Tax Levy   | 2724              | 0.00                        | 0.0                                     |
| Debt Service   | 2725              | 17,823,568.00               | 18,792,395.0                            |
| Capital Projects   | 2726              | 0.00                        | 0.0                                     |
| Restricted for   | 2729              | 0.00                        | 0.0                                     |
| Restricted for   | 2729              | 0.00                        | 0.0                                     |
| Total Restricted Fund Balances   | 2720              | 17,823,568.00               | 18,792,395.0                            |
| Committed to:  | 2721              | 0.00                        |   |
| Economic Stabilizatior Contractual Agreements  | 2731<br>2732      | 0.00                        | 0.0                                     |
| Committed for  | 2739              | 0.00                        | 0.0                                     |
| Committed for  | 2739              | 0.00                        | 0.0                                     |
| Total Committed Fund Balances  | 2730              | 0.00                        | 0.0                                     |
| Assigned to:<br>Special Revenue  | 2741              | 0.00                        | 0.0                                     |
| Debt Service   | 2742              | 0.00                        | 0.0                                     |
| Capital Projects   | 2743              | 0.00                        | 0.0                                     |
| Permanent Fund   | 2744              | 0.00                        | 0.0                                     |
| Assigned for   | 2749              | 0.00                        | 0.0                                     |
| Assigned for   | 2749              | 0.00                        | 0.0                                     |
| Total Assigned Fund Balances   | 2740              | 0.00                        | 0.0                                     |
| Total Unassigned Fund Balances   | 2750              | 0.00                        | 0.0                                     |
| Fotal Fund Balances Fotal Liabilities, Deferred Inflows of   | 2700              | 17,823,568.00               | 18,792,395.0                            |
| otal Liabiliues, Deletted Hillows 01   | 1                 |                             |   |

|  | 1                 |                            |              |                             |                              |                   | Capital Projects Funds             |
|--|-------------------|----------------------------|--------------|-----------------------------|------------------------------|-------------------|------------------------------------|
|  | Account           | Capital Outlay Bond Issues | Special Act  | Sections 1011.14 &          | Public Education             | District<br>Bonds | Capital Outlay and<br>Debt Service |
|  | Account<br>Number | (COBI)<br>310              | Bonds<br>320 | 1011.15, F.S., Loans<br>330 | Capital Outlay (PECO)<br>340 | Bonds<br>350      | Debt Service<br>360                |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES  |                   |                            |              |                             |                              |                   |                                    |
| ASSETS Cash and Cash Equivalents   | 1110              | 0.00                       | 0.00         | 0.00                        | 328.00                       | 0.00              | 0.00                               |
| Investments  | 1160              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Taxes Receivable, Net  | 1120              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Accounts Receivable, Net Interest Receivable on Investments                                | 1131<br>1170      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Due From Other Agencies  | 1220              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 16,598.00                          |
| Due From Budgetary Funds   | 1141              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Due From Insurer   | 1180              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Deposits Receivable Due From Internal Funds  | 1210<br>1142      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Cash with Fiscal/Service Agents  | 11142             | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Inventory  | 1150              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Prepaid Items  | 1230              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Long-Term Investments Total Assets   | 1460              | 0.00                       | 0.00         | 0.00                        | 0.00<br>328.00               | 0.00              | 0.00<br>16,598.00                  |
| DEFERRED OUTFLOWS OF RESOURCES   |                   | 0.00                       | 0.00         | 0.00                        | 340.00                       | 0.00              | 10,370.00                          |
| Accumulated Decrease in Fair Value of Hedging Derivative                                   | 1910              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Total Deferred Outflows of Resources   |                   | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES | +                 | 0.00                       | 0.00         | 0.00                        | 328.00                       | 0.00              | 16,598.00                          |
| AND FUND BALANCES LIABILITIES  |                   |                            |              | ļ                           |                              | ı                 |                                    |
| Cash Overdraft   | 2125              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Accrued Salaries and Benefits  | 2110              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Payroll Deductions and Withholding   | 2170              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Accounts Payable Sales Tax Payable   | 2120<br>2260      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Current Notes Payable  | 2250              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Accrued Interest Payable   | 2210              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Deposits Payable   | 2220              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Due to Other Agencies  | 2230              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Due to Budgetary Funds Due to Internal Funds   | 2161<br>2162      | 0.00                       | 0.00         | 0.00                        | 328.00<br>0.00               | 0.00              | 0.00                               |
| Due to Fiscal Agent  | 2240              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Pension Liability  | 2115              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Other Postemployment Benefits Liabilit   | 2116              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Judgments Payable Construction Contracts Payable   | 2130<br>2140      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Construction Contracts Payable  Construction Contracts Payable - Retained Percentage       | 2140              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Matured Bonds Payable  | 2180              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Matured Interest Payable   | 2190              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Unearned Revenues  | 2410              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Unavailable Revenues Total Liabilities   | 2410              | 0.00                       | 0.00         | 0.00                        | 0.00<br>328.00               | 0.00              | 0.00                               |
| DEFERRED INFLOWS OF RESOURCES  |                   | 0.00                       | 0.00         | 0.00                        | 320.00                       | 0.00              | 0.00                               |
| Accumulated Increase in Fair Value of Hedging Derivative                                   | 2610              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Deferred Revenues  | 2630              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Total Deferred Inflows of Resources  | <del></del>       | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| FUND BALANCES Nonspendable:  | 1                 |                            |              | !                           |                              |                   | l                                  |
| Inventory  | 2711              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Prepaid Amounts  | 2712              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Permanent Fund Principal   | 2713              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Other Not in Spendable Form  Total Nonspendable Fund Balances                              | 2719<br>2710      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Restricted for:  | 2/10              |                            | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Economic Stabilization   | 2721              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Federal Required Carryover Programs  | 2722              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| State Required Carryover Programs Local Sales Tax and Other Tax Levy                       | 2723<br>2724      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Debt Service   | 2724              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Capital Projects   | 2726              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 16,598.00                          |
| Restricted for   | 2729              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Restricted for   | 2729              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Total Restricted Fund Balances Committed to:   | 2720              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 16,598.00                          |
| Economic Stabilization Contractual Agreements  | 2731<br>2732      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Committed for  | 2739              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Committed for  | 2739              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Total Committed Fund Balances  | 2730              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Assigned to:   | 2741              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Special Revenue  Debt Service  | 2741<br>2742      | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Capital Projects   | 2742              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Permanent Fund   | 2744              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Assigned for   | 2749              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Assigned for   | 2749              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00                               |
|  |                   |                            |              | 0.00                        | 0.00                         | 0.00              | 0.00                               |
| Total Assigned Fund Balances   | 2740<br>2750      | 0.00                       | 0.00         |                             |                              | 0.00              | 0.00                               |
| Total Assigned Fund Balances<br>Total Unassigned Fund Balances                             | 2750              | 0.00                       | 0.00         | 0.00                        | 0.00                         | 0.00              | 0.00<br>16.598.00                  |
| Total Assigned Fund Balances   |                   |                            |              |                             |                              | 0.00              | 0.00<br>16,598.00                  |

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

|  |              | Nonvoted Capital | Voted Capital    | Other            | ARRA             | Total Nonmajor    |
|--|--------------|------------------|------------------|------------------|------------------|-------------------|
|  | Account      | Improvement Fund | Improvement Fund | Capital Projects | Capital Projects | Capital Projects  |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES  | Number       | 370              | 380              | 390              | 399              | Funds             |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES  |              |                  |                  |                  |                  |                   |
| Cash and Cash Equivalents  | 1110         | 0.00             | 0.00             | 0.00             | 0.00             | 328.00            |
| Investments  | 1160         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Taxes Receivable, Net  | 1120         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Accounts Receivable, Net Interest Receivable on Investment:                                | 1131<br>1170 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Due From Other Agencies  | 1220         | 0.00             | 0.00             | 0.00             | 0.00             | 16,598.00         |
| Due From Budgetary Funds   | 1141         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Due From Insurer   | 1180         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Deposits Receivable  | 1210         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Due From Internal Funds  | 1142         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Cash with Fiscal/Service Agents Inventory  | 1114<br>1150 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Prepaid Items  | 1230         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Long-Term Investments  | 1460         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Assets   |              | 0.00             | 0.00             | 0.00             | 0.00             | 16,926.00         |
| DEFERRED OUTFLOWS OF RESOURCES   |              |                  |                  |                  |                  |                   |
| Accumulated Decrease in Fair Value of Hedging Derivative                                   | 1910         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Deferred Outflows of Resources   |              | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES |              | 0.00             | 0.00             | 0.00             | 0.00             | 16,926.00         |
| AND FUND BALANCES  |              |                  |                  |                  |                  |                   |
| LIABILITIES  |              |                  |                  |                  |                  |                   |
| Cash Overdraft   | 2125         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Accrued Salaries and Benefits  | 2110         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Payroll Deductions and Withholding   | 2170         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Accounts Payable Sales Tax Payable   | 2120<br>2260 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Current Notes Payable  | 2250         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Accrued Interest Payable   | 2210         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Deposits Payable   | 2220         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Due to Other Agencies  | 2230         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Due to Budgetary Funds   | 2161         | 0.00             | 0.00             | 0.00             | 0.00             | 328.00            |
| Due to Internal Funds  | 2162<br>2240 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Due to Fiscal Agent Pension Liability  | 2115         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Other Postemployment Benefits Liability  | 2116         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Judgments Payable  | 2130         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Construction Contracts Payable   | 2140         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Construction Contracts Payable - Retained Percentage                                       | 2150         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Matured Bonds Payable  | 2180         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Matured Interest Payable Unearned Revenues   | 2190<br>2410 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Unavailable Revenues   | 2410         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Liabilities  | 2.10         | 0.00             | 0.00             | 0.00             | 0.00             | 328.00            |
| DEFERRED INFLOWS OF RESOURCES  |              |                  |                  |                  |                  |                   |
| Accumulated Increase in Fair Value of Hedging Derivative                                   | 2610         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Deferred Revenues  | 2630         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Deferred Inflows of Resources<br>FUND BALANCES                                       |              | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Nonspendable:  |              |                  |                  |                  |                  |                   |
| Inventory  | 2711         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Prepaid Amounts  | 2712         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Permanent Fund Principal   | 2713         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Other Not in Spendable Form  | 2719         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Nonspendable Fund Balances   | 2710         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Restricted for:  | 2721         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Federal Required Carryover Programs  | 2721         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| State Required Carryover Programs  | 2723         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Local Sales Tax and Other Tax Levy   | 2724         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Debt Service   | 2725         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Capital Projects   | 2726         | 0.00             | 0.00             | 0.00             | 0.00             | 16,598.00         |
| Restricted for   | 2729         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Restricted for  Total Restricted Fund Balances   | 2729<br>2720 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00<br>16,598.00 |
| Total Restricted Fund Balances  Committed to:  | 2720         | 0.00             | 0.00             | 0.00             | 0.00             | 10,398.00         |
| Economic Stabilization   | 2731         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Contractual Agreements   | 2732         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Committed for  | 2739         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Committed for  | 2739         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Committed Fund Balances  | 2730         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Assigned to: Special Revenue   | 2741         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Debt Service   | 2741         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Capital Projects   | 2743         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Permanent Fund   | 2744         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Assigned for   | 2749         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Assigned for   | 2749         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Assigned Fund Balances   | 2740         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              |
| Total Unassigned Fund Balances Total Fund Balances   | 2750<br>2700 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00<br>16,598.00 |
| Total Liabilities, Deferred Inflows of   | 2700         | 0.00             | 0.00             | 0.00             | 0.00             | 10,276.00         |
| Resources and Fund Balances  | 1            | 0.00             | 0.00             | 0.00             | 0.00             | 16,926.00         |

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

|   | Account<br>Number | Permanent<br>Funds<br>000 | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|-------------------|---------------------------|--|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES                   | rumber            | 000                       | 1 dilds                                    |
| ASSETS  |                   |                           |  |
| Cash and Cash Equivalents                                   | 1110              | 0.00                      | 8,447,157.00                               |
| Investments   | 1160              | 0.00                      | 128,701.00                                 |
| Taxes Receivable, Net                                       | 1120              | 0.00                      | 0.00                                       |
| Accounts Receivable, Net                                    | 1131              | 0.00                      | 1,269.00                                   |
| Interest Receivable on Investments                          | 1170              | 0.00                      | 0.00                                       |
| Due From Other Agencies                                     | 1220              | 0.00                      | 860,742.00                                 |
| Due From Budgetary Funds Due From Insurer                   | 1141<br>1180      | 0.00                      | 9,518.0                                    |
| Due From msurer Deposits Receivable                         | 1210              | 0.00                      | 0.0  |
| Due From Internal Funds                                     | 1142              | 0.00                      | 0.0  |
| Cash with Fiscal/Service Agents                             | 11142             | 0.00                      | 18,690,304.0                               |
| Inventory   | 1150              | 0.00                      | 291,311.0                                  |
| Prepaid Items   | 1230              | 0.00                      | 485,451.0                                  |
| Long-Term Investments                                       | 1460              | 0.00                      | 483,431.0                                  |
| Fotal Assets  | 1400              | 0.00                      | 28,914,453.0                               |
| DEFERRED OUTFLOWS OF RESOURCES                              | +                 | 0.00                      | 20,714,433.0                               |
| Accumulated Decrease in Fair Value of Hedging Derivative    | 1910              | 0.00                      | 0.0  |
| Total Deferred Outflows of Resources                        | 1910              | 0.00                      | 0.0  |
| Total Assets and Deferred Outflows of Resources             | <u> </u>          | 0.00                      | 28,914,453.0                               |
| AND FUND BALANCES AND FUND BALANCES LIABILITIES LIABILITIES |                   | 0.00                      | 20,714,433.0                               |
| Cash Overdraft  | 2125              | 0.00                      | 0.0  |
| Accrued Salaries and Benefits                               | 2125              | 0.00                      | 2,221,797.0                                |
| Payroll Deductions and Withholding                          | 2170              | 0.00                      | 2,221,797.0                                |
| Accounts Payable  | 2170              | 0.00                      | 408,425.0                                  |
| Sales Tax Payable   | 2260              | 0.00                      | 0.0  |
| Current Notes Payable                                       | 2250              | 0.00                      | 0.0  |
| Accrued Interest Payable                                    | 2210              | 0.00                      | 26,610.0                                   |
| Deposits Payable  | 2220              | 0.00                      | 20,010.0                                   |
| Due to Other Agencies                                       | 2230              | 0.00                      |  |
| Due to Budgetary Funds                                      | 2161              | 0.00                      | 16,643.0                                   |
|   |                   |                           | 344,870.0                                  |
| Due to Internal Funds                                       | 2162<br>2240      | 0.00                      | 0.0  |
| Due to Fiscal Agent   |                   |                           | 0.0  |
| Pension Liability   | 2115              | 0.00                      | 0.0  |
| Other Postemployment Benefits Liability                     | 2116              | 0.00                      | 0.0  |
| Judgments Payable   | 2130              | 0.00                      | 0.0  |
| Construction Contracts Payable                              | 2140              | 0.00                      | 0.0  |
| Construction Contracts Payable - Retained Percentage        | 2150              | 0.00                      | 11,289.0                                   |
| Matured Bonds Payable                                       | 2180              | 0.00                      | 0.0  |
| Matured Interest Payable                                    | 2190              | 0.00                      | 1,062,742.0                                |
| Unearned Revenues   | 2410              | 0.00                      | 1,294,087.0                                |
| Unavailable Revenues  | 2410              | 0.00                      | 5,386,463.0                                |
| Fotal Liabilities DEFERRED INFLOWS OF RESOURCES             | -                 | 0.00                      | 3,380,403.0                                |
|   | 2610              | 0.00                      | 0.0  |
| Accumulated Increase in Fair Value of Hedging Derivative    | 2610              |                           |  |
| Deferred Revenues   | 2630              | 0.00                      | 0.0  |
| Total Deferred Inflows of Resources                         | <u> </u>          | 0.00                      | 0.0  |
| FUND BALANCES   |                   |                           |  |
| Nonspendable:   | 2711              | 0.00                      | 201 211 0                                  |
| Inventory   | 2711              | 0.00                      | 291,311.0                                  |
| Prepaid Amounts   | 2712              | 0.00                      | 485,451.0                                  |
| Permanent Fund Principal                                    | 2713              | 0.00                      | 0.0  |
| Other Not in Spendable Form                                 | 2719              | 0.00                      | 0.0  |
| Total Nonspendable Fund Balances                            | 2710              | 0.00                      | 776,762.0                                  |
| Restricted for:   | 255               |                           |  |
| Economic Stabilization                                      | 2721              | 0.00                      | 0.0  |
| Federal Required Carryover Programs                         | 2722              | 0.00                      | 0.0  |
| State Required Carryover Programs                           | 2723              | 0.00                      | 0.0  |
| Local Sales Tax and Other Tax Levy                          | 2724              | 0.00                      | 0.0  |
| Debt Service  | 2725              | 0.00                      | 18,792,395.0                               |
| Capital Projects  | 2726              | 0.00                      | 16,598.0                                   |
| Restricted for  | 2729              | 0.00                      | 3,722,816.0                                |
| Restricted for  | 2729              | 0.00                      | 219,419.0                                  |
| Total Restricted Fund Balances                              | 2720              | 0.00                      | 22,751,228.0                               |
| Committed to:   |                   |                           |  |
| Economic Stabilization                                      | 2731              | 0.00                      | 0.0  |
| Contractual Agreements                                      | 2732              | 0.00                      | 0.0  |
| Committed for   | 2739              | 0.00                      | 0.0  |
| Committed for   | 2739              | 0.00                      | 0.0  |
| Total Committed Fund Balances Assigned to: Special Revenue  | 2730<br>2741      | 0.00                      | 0.0  |
|   | 2741              | 0.00                      | 0.0  |
| Debt Service  |                   |                           |  |
| Capital Projects  | 2743              | 0.00                      | 0.0  |
| Permanent Fund  | 2744              | 0.00                      | 0.0  |
| Assigned for  | 2749              | 0.00                      | 0.0  |
| Assigned for  | 2749              | 0.00                      | 0.0  |
| Total Assigned Fund Balances                                | 2740              | 0.00                      | 0.0  |
| Total Unassigned Fund Balances                              | 2750              | 0.00                      | 0.0  |
| Fotal Fund Balances Fotal Liabilities, Deferred Inflows of  | 2700              | 0.00                      | 23,527,990.0                               |
|   | 1                 |                           |  |

|   |                     | Food                          | Other Federal              | Special Revenue Funds<br>ARRA | 3.61 11                          |                                   |
|---|---------------------|-------------------------------|----------------------------|-------------------------------|----------------------------------|-----------------------------------|
|   | Account             | Services                      | Programs                   | Race to the Top               | Miscellaneous<br>Special Revenue | Total Nonmajor<br>Special Revenue |
| REVENUES  | Number              | 410                           | 420                        | 434                           | 490                              | Funds                             |
| Federal Direct  | 3100                | 0.00                          | 1,074,984.00               | 0.00                          | 0.00                             | 1,074,984.00                      |
| Federal Through State and Local   | 3200                | 13,410,204.00                 | 21,159,159.00              | 0.00                          | 0.00                             | 34,569,363.00                     |
| State Sources Local Sources:  | 3300                | 160,987.00                    | 0.00                       | 0.00                          | 0.00                             | 160,987.00                        |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3411, 3421,         |                               |                            |                               |                                  |                                   |
| Operational Purposes  | 3423                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3412, 3421,         |                               |                            |                               |                                  |                                   |
| Debt Service  | 3423                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Capital Projects        | 3413, 3421,<br>3423 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Local Sales Taxes   | 3418, 3419          | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Charges for Service - Food Service  | 345X                | 4,948,141.00                  | 0.00                       | 0.00                          | 0.00                             | 4,948,141.00                      |
| Impact Fees   | 3496                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Other Local Revenue   | 2400                | 95,358.00                     | 0.00                       | 0.00                          | 2,485,063.00                     | 2,580,421.00                      |
| Total Local Sources Total Revenues  | 3400                | 5,043,499.00<br>18,614,690.00 | 0.00<br>22,234,143.00      | 0.00                          | 2,485,063.00<br>2,485,063.00     | 7,528,562.00<br>43,333,896.00     |
| EXPENDITURES  |                     | 18,014,090.00                 | 22,234,143.00              | 0.00                          | 2,463,003.00                     | 43,333,830.00                     |
| Current:  |                     |                               |                            |                               |                                  |                                   |
| Instruction   | 5000                | 0.00                          | 13,656,392.00              | 0.00                          | 1,508,902.00                     | 15,165,294.00                     |
| Student Support Services  | 6100                | 0.00                          | 3,349,264.00               | 0.00                          | 118,682.00                       | 3,467,946.00                      |
| Instructional Media Services  | 6200                | 0.00                          | 0.00                       | 0.00                          | 8,939.00                         | 8,939.00                          |
| Instruction and Curriculum Development Services Instructional Staff Training Services | 6300<br>6400        | 0.00                          | 434,422.00<br>2,874,677.00 | 0.00                          | 56,140.00<br>568,375.00          | 490,562.00<br>3,443,052.00        |
| Instruction-Related Technology  | 6500                | 0.00                          | 16,601.00                  | 0.00                          | 10,094.00                        | 26,695.00                         |
| Board   | 7100                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| General Administration  | 7200                | 0.00                          | 707,198.00                 | 0.00                          | 0.00                             | 707,198.00                        |
| School Administration   | 7300                | 0.00                          | 10,297.00                  | 0.00                          | 0.00                             | 10,297.00                         |
| Facilities Acquisition and Construction   | 7410                | 0.00                          | 0.00<br>32,033.00          | 0.00                          | 15,000.00<br>0.00                | 15,000.00<br>32,033.00            |
| Fiscal Services Food Services   | 7500<br>7600        | 19,390,694.00                 | 0.00                       | 0.00                          | 0.00                             | 19,390,694.00                     |
| Central Services  | 7700                | 0.00                          | 128,327.00                 | 0.00                          | 63,786.00                        | 192,113.00                        |
| Student Transportation Services   | 7800                | 0.00                          | 19,913.00                  | 0.00                          | 12,871.00                        | 32,784.00                         |
| Operation of Plant  | 7900                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Maintenance of Plant  | 8100                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Administrative Technology Services Community Services                                 | 8200<br>9100        | 0.00                          | 0.00<br>747,255.00         | 0.00                          | 0.00<br>112,648.00               | 0.00<br>859,903.00                |
| Debt Service: (Function 9200)   | 9100                | 0.00                          | 747,233.00                 | 0.00                          | 112,048.00                       | 833,303.00                        |
| Redemption of Principal   | 710                 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Interest  | 720                 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Dues and Fees   | 730                 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Miscellaneous   | 790                 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Capital Outlay: Facilities Acquisition and Construction                               | 7420                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Other Capital Outlay  | 9300                | 163,271.00                    | 102,494.00                 | 0.00                          | 1,202.00                         | 266,967.00                        |
| Total Expenditures  |                     | 19,553,965.00                 | 22,078,873.00              | 0.00                          | 2,476,639.00                     | 44,109,477.00                     |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                             |                     | (939,275.00)                  | 155,270.00                 | 0.00                          | 8,424.00                         | (775,581.00)                      |
| OTHER FINANCING SOURCES (USES)  | 2710                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Issuance of Bonds Premium on Sale of Bonds  | 3710<br>3791        | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Discount on Sale of Bonds   | 891                 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Proceeds of Lease-Purchase Agreements   | 3750                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Premium on Lease-Purchase Agreements  | 3793                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Discount on Lease-Purchase Agreements   | 893<br>3720         | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Loans Sale of Capital Assets  | 3720                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Loss Recoveries   | 3740                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Proceeds of Forward Supply Contract   | 3760                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Proceeds from Special Facility Construction Accoun                                    | 3770                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Face Value of Refunding Bonds   | 3715                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Premium on Refunding Bonds Discount on Refunding Bonds                                | 3792<br>892         | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Refunding Lease-Purchase Agreements   | 3755                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Premium on Refunding Lease-Purchase Agreements  | 3794                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Discount on Refunding Lease-Purchase Agreements                                       | 894                 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Payments to Refunding Escrow Agent (Function 9299)                                    | 760                 | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Transfers In  | 3600                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Transfers Out Total Other Financing Sources (Uses)                                    | 9700                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| SPECIAL ITEMS   |                     | 0.00                          |                            | 0.00                          |                                  |                                   |
| EXTRAORDINARY ITEMS   |                     |                               | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Net Change in Fund Balances   | +                   | (939,275,00)                  | 0.00<br>155,270.00         | 0.00                          | 0.00<br>8,424.00                 | (775,581.00)                      |
| Fund Balances, July 1, 2016   | 2800                | 5,426,533.00                  | 0.00                       | 0.00                          | 68,045.00                        | 5,494,578.00                      |
| Adjustments to Fund Balances  | 2891                | 0.00                          | 0.00                       | 0.00                          | 0.00                             | 0.00                              |
| Fund Balances, June 30, 2017  | 2700                | 4,487,258.00                  | 155,270.00                 | 0.00                          | 76,469.00                        | 4,718,997.00                      |

|  | Debt Service Funds  |                            |                       |   |                                       |                          |  |  |
|--|---------------------|----------------------------|-----------------------|---|---------------------------------------|--------------------------|--|--|
|  | Account<br>Number   | SBE/COBI<br>Bonds<br>210   | Special Act Bonds 220 | Sections 1011.14 &<br>1011.15, F.S., Loans<br>230 | Motor Vehicle<br>Revenue Bonds<br>240 | District<br>Bonds<br>250 |  |  |
| REVENUES   | Number              | 210                        | 220                   | 230   | 240                                   | 230                      |  |  |
| Federal Direct   | 3100                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Federal Through State and Local  | 3200                | 0.00<br>1.641.863.00       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| State Sources Local Sources:   | 3300                | 1,641,863.00               | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Operational Purposes   | 3411, 3421,<br>3423 | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service              | 3412, 3421,<br>3423 | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                           | 3413, 3421,         |                            |                       |   |                                       |                          |  |  |
| Capital Projects   | 3423                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Local Sales Taxes Charges for Service - Food Service                                 | 3418, 3419<br>345X  | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Impact Fees  | 3496                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Other Local Revenue  | 31,70               | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Total Local Sources  | 3400                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Total Revenues   |                     | 1,641,863.00               | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| EXPENDITURES   |                     |                            |                       |   |                                       |                          |  |  |
| Current:   | 5000                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Instruction Student Support Services   | 5000<br>6100        | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Instructional Media Services   | 6200                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Instruction and Curriculum Development Services                                      | 6300                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Instructional Staff Training Services  | 6400                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Instruction-Related Technology   | 6500                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Board  | 7100                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| General Administration   | 7200                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| School Administration Facilities Acquisition and Construction                        | 7300<br>7410        | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Fiscal Services  | 7500                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Food Services  | 7600                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Central Services   | 7700                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Student Transportation Services  | 7800                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Operation of Plant   | 7900                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Maintenance of Plant   | 8100                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Administrative Technology Services Community Services                                | 8200<br>9100        | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Debt Service: (Function 9200)  | 9100                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Redemption of Principal  | 710                 | 1,352,000.00               | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Interest   | 720                 | 322,655.00                 | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Dues and Fees  | 730                 | 8,923.00                   | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Miscellaneous  | 790                 | 901,513.00                 | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Capital Outlay:  | 7.120               | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Facilities Acquisition and Construction Other Capital Outlay                         | 7420<br>9300        | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Total Expenditures   | 9300                | 2,585,091.00               | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                            |                     | (943,228.00)               | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| OTHER FINANCING SOURCES (USES)   |                     |                            |                       |   |                                       |                          |  |  |
| Issuance of Bonds  | 3710                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Premium on Sale of Bonds   | 3791                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Discount on Sale of Bonds  | 891                 | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Proceeds of Lease-Purchase Agreements  Premium on Lease-Purchase Agreements          | 3750<br>3793        | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Discount on Lease-Purchase Agreements  | 893                 | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Loans  | 3720                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Sale of Capital Assets   | 3730                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Loss Recoveries  | 3740                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Proceeds of Forward Supply Contract  | 3760                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Proceeds from Special Facility Construction Account<br>Face Value of Refunding Bonds | 3770                | 0.00<br>1,519,000.00       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Premium on Refunding Bonds   | 3715<br>3792        | 1,519,000.00<br>231,044.00 | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Discount on Refunding Bonds  | 892                 | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Refunding Lease-Purchase Agreements  | 3755                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Premium on Refunding Lease-Purchase Agreements                                       | 3794                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Discount on Refunding Lease-Purchase Agreements                                      | 894                 | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Payments to Refunding Escrow Agent (Function 9299)                                   | 760                 | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Transfers In   | 3600                | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Transfers Out Total Other Financing Sources (Uses)                                   | 9700                | 0.00<br>1,750,044.00       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| SPECIAL ITEMS  |                     |                            |                       |   |                                       |                          |  |  |
| EXTRAORDINARY ITEMS  |                     | 0.00                       | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Not Change in Fund Dalanges  | +                   | 0.00<br>806,816.00         | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |
| Net Change in Fund Balances  | <del>   </del>      | ,                          | 0.00                  | 0.00  | 0.00                                  |                          |  |  |
| Fund Dolongoo July 1 2016  |                     |                            |                       |   |                                       |                          |  |  |
| Fund Balances, July 1, 2016 Adjustments to Fund Balances                             | 2800<br>2891        | 162,011.00<br>0.00         | 0.00                  | 0.00  | 0.00                                  | 0.00                     |  |  |

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

|   | -                   | Other                  | ADD A                       | Total Naversian                         |
|---|---------------------|------------------------|-----------------------------|---|
|   | Account<br>Number   | Other Debt Service 290 | ARRA<br>Debt Service<br>299 | Total Nonmajor<br>Debt Service<br>Funds |
|   |                     |                        |                             |   |
| REVENUES  | Number              | 250                    | 277                         | Fullus                                  |
| Federal Direct  | 3100                | 0.00                   | 1,949,172.00                | 1,949,172.00                            |
| Federal Through State and Local   | 3200                | 0.00                   | 0.00                        | 0.00                                    |
| State Sources   | 3300                | 0.00                   | 0.00                        | 1,641,863.00                            |
| Local Sources:  |                     |                        |                             |   |
| Property Taxes Levied, Tax Redemptions and Excess Fees for              | 3411, 3421,         | 0.00                   | 0.00                        | 0.00                                    |
| Operational Purposes  | 3423                | 0.00                   | 0.00                        | 0.00                                    |
| Property Taxes Levied, Tax Redemptions and Excess Fees for              | 3412, 3421,         | 0.00                   | 0.00                        | 0.00                                    |
| Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for | 3423<br>3413, 3421, | 0.00                   | 0.00                        | 0.00                                    |
| Capital Projects  | 3423                | 0.00                   | 0.00                        | 0.00                                    |
| Local Sales Taxes   | 3418, 3419          | 0.00                   | 0.00                        | 0.00                                    |
| Charges for Service - Food Service                                      | 345X                | 0.00                   | 0.00                        | 0.00                                    |
| Impact Fees   | 3496                | 0.00                   | 0.00                        | 0.00                                    |
| Other Local Revenue   |                     | 0.00                   | (921,459.00)                | (921,459.00)                            |
| Total Local Sources   | 3400                | 0.00                   | (921,459.00)                | (921,459.00)                            |
| Total Revenues  |                     | 0.00                   | 1,027,713.00                | 2,669,576.00                            |
| EXPENDITURES  |                     |                        |                             |   |
| Current:  |                     |                        |                             |   |
| Instruction   | 5000                | 0.00                   | 0.00                        | 0.00                                    |
| Student Support Services  | 6100                | 0.00                   | 0.00                        | 0.00                                    |
| Instructional Media Services  | 6200                | 0.00                   | 0.00                        | 0.00                                    |
| Instruction and Curriculum Development Services                         | 6300                | 0.00                   | 0.00                        | 0.00                                    |
| Instructional Staff Training Services                                   | 6400                | 0.00                   | 0.00                        | 0.00                                    |
| Instruction-Related Technology  Board                                   | 6500<br>7100        | 0.00                   | 0.00                        | 0.00                                    |
| General Administration  | 7100                | 0.00                   | 0.00                        | 0.00                                    |
| School Administration   | 7300                | 0.00                   | 0.00                        | 0.00                                    |
| Facilities Acquisition and Construction                                 | 7410                | 0.00                   | 0.00                        | 0.00                                    |
| Fiscal Services   | 7500                | 0.00                   | 0.00                        | 0.00                                    |
| Food Services   | 7600                | 0.00                   | 0.00                        | 0.00                                    |
| Central Services  | 7700                | 0.00                   | 0.00                        | 0.00                                    |
| Student Transportation Services   | 7800                | 0.00                   | 0.00                        | 0.00                                    |
| Operation of Plant  | 7900                | 0.00                   | 0.00                        | 0.00                                    |
| Maintenance of Plant  | 8100                | 0.00                   | 0.00                        | 0.00                                    |
| Administrative Technology Service:                                      | 8200                | 0.00                   | 0.00                        | 0.00                                    |
| Community Services  | 9100                | 0.00                   | 0.00                        | 0.00                                    |
| Debt Service: (Function 9200)   |                     |                        |                             |   |
| Redemption of Principal   | 710                 | 0.00                   | 0.00                        | 1,352,000.00                            |
| Interest  | 720                 | 0.00                   | 2,125,484.00                | 2,448,139.00                            |
| Dues and Fees   | 730                 | 0.00                   | 6,500.00                    | 15,423.00                               |
| Miscellaneous   | 790                 | 0.00                   | 0.00                        | 901,513.00                              |
| Capital Outlay:   | 7420                | 0.00                   | 0.00                        | 0.00                                    |
| Facilities Acquisition and Construction Other Capital Outlay            | 9300                | 0.00                   | 0.00                        | 0.00                                    |
| Total Expenditures  | 9300                | 0.00                   | 2,131,984.00                | 4,717,075.00                            |
| Excess (Deficiency) of Revenues Over (Under) Expenditures               |                     | 0.00                   | (1,104,271.00)              | (2,047,499.00)                          |
| OTHER FINANCING SOURCES (USES)  |                     | 0.00                   | (1,104,271.00)              | (2,047,477.00)                          |
| Issuance of Bonds   | 3710                | 0.00                   | 0.00                        | 0.00                                    |
| Premium on Sale of Bonds  | 3791                | 0.00                   | 0.00                        | 0.00                                    |
| Discount on Sale of Bonds   | 891                 | 0.00                   | 0.00                        | 0.00                                    |
| Proceeds of Lease-Purchase Agreements                                   | 3750                | 0.00                   | 0.00                        | 0.00                                    |
| Premium on Lease-Purchase Agreements                                    | 3793                | 0.00                   | 0.00                        | 0.00                                    |
| Discount on Lease-Purchase Agreements                                   | 893                 | 0.00                   | 0.00                        | 0.00                                    |
| Loans   | 3720                | 0.00                   | 0.00                        | 0.00                                    |
| Sale of Capital Assets  | 3730                | 0.00                   | 0.00                        | 0.00                                    |
| Loss Recoveries   | 3740                | 0.00                   | 0.00                        | 0.00                                    |
| Proceeds of Forward Supply Contract                                     | 3760                | 0.00                   | 0.00                        | 0.00                                    |
| Proceeds from Special Facility Construction Account                     | 3770                | 0.00                   | 0.00                        | 0.00<br>1,519,000.00                    |
| Face Value of Refunding Bonds Premium on Refunding Bonds                | 3715<br>3792        | 0.00                   | 0.00                        | 1,519,000.00<br>231,044.00              |
| Discount on Refunding Bonds   | 892                 | 0.00                   | 0.00                        | 0.00                                    |
| Refunding Lease-Purchase Agreements                                     | 3755                | 0.00                   | 0.00                        | 0.00                                    |
| Premium on Refunding Lease-Purchase Agreement                           | 3794                | 0.00                   | 0.00                        | 0.00                                    |
| Discount on Refunding Lease-Purchase Agreements                         | 894                 | 0.00                   | 0.00                        | 0.00                                    |
| Payments to Refunding Escrow Agent (Function 9299)                      | 760                 | 0.00                   | 0.00                        | 0.00                                    |
| Transfers In  | 3600                | 0.00                   | 2,268,166.00                | 2,268,166.00                            |
| Transfers Out   | 9700                | 0.00                   | 0.00                        | 0.00                                    |
| Total Other Financing Sources (Uses)                                    |                     | 0.00                   | 2,268,166.00                | 4,018,210.00                            |
| SPECIAL ITEMS   |                     |                        |                             |   |
|   |                     | 0.00                   | 0.00                        | 0.00                                    |
| EXTRAORDINARY ITEMS   |                     |                        |                             | _                                       |
|   | 1                   | 0.00                   | 0.00                        | 0.00                                    |
| Net Change in Fund Balances   | 1                   | 0.00                   | 1,163,895.00                | 1,970,711.00                            |
| Fund Balances, July 1, 2016   | 2800                | 0.00                   | 16,659,673.00               | 16,821,684.00                           |
| Adjustments to Fund Balances  | 2891                | 0.00                   | 0.00                        | 0.00                                    |
| Fund Balances, June 30, 2017  | 2700                | 0.00                   | 17,823,568.00               | 18,792,395.00                           |

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

|  |                     | Capital Outlay Bond Issues | Special Act | Sections 1011.14 &   | Public Education      | District |
|--|---------------------|----------------------------|-------------|----------------------|-----------------------|----------|
|  | Account             | (COBI)                     | Bonds       | 1011.15, F.S., Loans | Capital Outlay (PECO) | Bonds    |
| REVENUES   | Number              | 310                        | 320         | 330                  | 340                   | 350      |
| Federal Direct   | 3100                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Federal Through State and Local  | 3200                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| State Sources Local Sources:   | 3300                | 0.00                       | 0.00        | 0.00                 | 4,156,515.00          | 0.00     |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                   | 3411, 3421,         |                            |             |                      |                       |          |
| Operational Purposes   | 3423                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                   | 3412, 3421,         |                            |             |                      |                       |          |
| Debt Service   | 3423                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                   | 3413, 3421,<br>3423 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Capital Projects Local Sales Taxes   | 3418, 3419          | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Charges for Service - Food Service   | 345X                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Impact Fees  | 3496                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Other Local Revenue  | 2400                | 0.00                       | 0.00        | 0.00                 | 502.00<br>502.00      | 0.00     |
| Total Local Sources Total Revenues   | 3400                | 0.00                       | 0.00        | 0.00                 | 4,157,017.00          | 0.00     |
| EXPENDITURES   |                     | 0.00                       | 0.00        | 0.00                 | 4,157,017.00          | 0.00     |
| Current:   |                     |                            |             |                      |                       |          |
| Instruction  | 5000                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Student Support Services Instructional Media Services                        | 6100<br>6200        | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Instructional Media Services Instruction and Curriculum Development Services | 6300                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Instructional Staff Training Services  | 6400                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Instruction-Related Technology   | 6500                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Board  | 7100                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| General Administration School Administration                                 | 7200<br>7300        | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Facilities Acquisition and Construction                                      | 7410                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Fiscal Services  | 7500                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Food Services  | 7600                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Central Services   | 7700                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Student Transportation Services Operation of Plant                           | 7800<br>7900        | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Maintenance of Plant   | 8100                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Administrative Technology Services   | 8200                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Community Services   | 9100                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Debt Service: (Function 9200) Redemption of Principal                        | 710                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Interest   | 720                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Dues and Fees  | 730                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Miscellaneous  | 790                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Capital Outlay:  | # 100               | 0.00                       | 0.00        | 0.00                 | 2 000 000 00          | 0.00     |
| Facilities Acquisition and Construction Other Capital Outlay                 | 7420<br>9300        | 0.00                       | 0.00        | 0.00                 | 3,000,000.00          | 0.00     |
| Total Expenditures   | 2500                | 0.00                       | 0.00        | 0.00                 | 3,000,000.00          | 0.00     |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                    |                     | 0.00                       | 0.00        | 0.00                 | 1,157,017.00          | 0.00     |
| OTHER FINANCING SOURCES (USES)   |                     |                            |             |                      |                       |          |
| Issuance of Bonds  | 3710<br>3791        | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Premium on Sale of Bonds Discount on Sale of Bonds                           | 891                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Proceeds of Lease-Purchase Agreements  | 3750                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Premium on Lease-Purchase Agreements   | 3793                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Discount on Lease-Purchase Agreements  | 893                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Loans Sale of Capital Assets   | 3720<br>3730        | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Loss Recoveries  | 3740                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Proceeds of Forward Supply Contract  | 3760                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Proceeds from Special Facility Construction Accoun                           | 3770                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Face Value of Refunding Bonds Premium on Refunding Bonds                     | 3715<br>3792        | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Discount on Refunding Bonds  | 892                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Refunding Lease-Purchase Agreements  | 3755                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Premium on Refunding Lease-Purchase Agreements                               | 3794                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Discount on Refunding Lease-Purchase Agreements                              | 894                 | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Payments to Refunding Escrow Agent (Function 9299) Transfers In              | 760<br>3600         | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Transfers Out  | 9700                | 0.00                       | 0.00        | 0.00                 | (1,157,017.00)        | 0.00     |
| Total Other Financing Sources (Uses)   | 2,700               | 0.00                       | 0.00        | 0.00                 | (1,157,017.00)        | 0.00     |
| SPECIAL ITEMS  |                     |                            |             |                      |                       |          |
| ENTE A OPPINA DA MEDIO   | 1                   | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| EXTRAORDINARY ITEMS  |                     | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Net Change in Fund Balances  | +                   | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Fund Balances, July 1, 2016  | 2800                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Adjustments to Fund Balances   | 2891                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |
| Fund Balances, June 30, 2017   | 2700                | 0.00                       | 0.00        | 0.00                 | 0.00                  | 0.00     |

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

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

|   | Capital Projects Funds |                    |                  |                  |                  |                  |  |  |
|---|------------------------|--------------------|------------------|------------------|------------------|------------------|--|--|
|   | Ī                      | Capital Outlay and | Nonvoted Capital | Voted Capital    | Other            | ARRA             |  |  |
|   | Account                | Debt Service       | Improvement Fund | Improvement Fund | Capital Projects | Capital Projects |  |  |
| REVENUES  | Number                 | 360                | 370              | 380              | 390              | 399              |  |  |
| Federal Direct  | 3100                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Federal Through State and Local   | 3200                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| State Sources   | 3300                   | 199,341.00         | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Local Sources:  Property Taxes Levied, Tax Redemptions and Excess Fees for            | 3411, 3421,            |                    |                  |                  |                  |                  |  |  |
| Operational Purposes  | 3423                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3412, 3421,            |                    |                  |                  |                  |                  |  |  |
| Debt Service  | 3423                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3413, 3421,            | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Capital Projects Local Sales Taxes  | 3423<br>3418, 3419     | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Charges for Service - Food Service  | 345X                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Impact Fees   | 3496                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Other Local Revenue   |                        | 6.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Total Local Sources   | 3400                   | 6.00<br>199,347.00 | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Total Revenues  EXPENDITURES  | 1                      | 199,347.00         | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Current:  |                        |                    |                  |                  |                  |                  |  |  |
| Instruction   | 5000                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Student Support Services  | 6100                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Instructional Media Services  | 6200                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Instruction and Curriculum Development Services Instructional Staff Training Services | 6300<br>6400           | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Instructional Start Training Services Instruction-Related Technology                  | 6500                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Board   | 7100                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| General Administration  | 7200                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| School Administration   | 7300                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Facilities Acquisition and Construction   | 7410                   | 171,029.00         | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Fiscal Services Food Services   | 7500<br>7600           | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Central Services  | 7700                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Student Transportation Services   | 7800                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Operation of Plant  | 7900                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Maintenance of Plant  | 8100                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Administrative Technology Services  | 8200                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Community Services  Debt Service: (Function 9200)                                     | 9100                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Redemption of Principal   | 710                    | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Interest  | 720                    | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Dues and Fees   | 730                    | 1,399.00           | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Miscellaneous   | 790                    | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Capital Outlay:   | 7.120                  | 10,321.00          | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Facilities Acquisition and Construction Other Capital Outlay                          | 7420<br>9300           | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Total Expenditures  | 2500                   | 182,749.00         | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                             |                        | 16,598.00          | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| OTHER FINANCING SOURCES (USES)  |                        |                    |                  |                  |                  |                  |  |  |
| Issuance of Bonds   | 3710                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Premium on Sale of Bonds Discount on Sale of Bonds                                    | 3791<br>891            | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Proceeds of Lease-Purchase Agreements   | 3750                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Premium on Lease-Purchase Agreements  | 3793                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Discount on Lease-Purchase Agreements   | 893                    | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Loans   | 3720                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Sale of Capital Assets  | 3730<br>3740           | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Loss Recoveries Proceeds of Forward Supply Contract                                   | 3740<br>3760           | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Proceeds from Special Facility Construction Account                                   | 3770                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Face Value of Refunding Bonds   | 3715                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Premium on Refunding Bonds  | 3792                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Discount on Refunding Bonds   | 892                    | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Refunding Lease-Purchase Agreements  Premium on Refunding Lease-Purchase Agreements   | 3755<br>3794           | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Discount on Refunding Lease-Purchase Agreements                                       | 894                    | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Payments to Refunding Escrow Agent (Function 9299)                                    | 760                    | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Transfers In  | 3600                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Transfers Out   | 9700                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Total Other Financing Sources (Uses) SPECIAL ITEMS                                    | +                      | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| SECUAL HEMS   |                        | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| EXTRAORDINARY ITEMS   | †                      | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
|   |                        | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Net Change in Fund Balances   |                        | 16,598.00          | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Fund Balances, July 1, 2016   | 2800                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Adjustments to Fund Balances  | 2891                   | 0.00               | 0.00             | 0.00             | 0.00             | 0.00             |  |  |
| Fund Balances, June 30, 2017  | 2700                   | 16,598.00          | 0.00             | 0.00             | 0.00             | 0.00             |  |  |

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

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

|  |                    | Total Nonmajor   |
|--|--------------------|------------------|
|  | Account            | Capital Projects |
|  | Number             | Funds            |
| REVENUES   |                    |                  |
| Federal Direct   | 3100               | 0.00             |
| Federal Through State and Local State Sources  | 3200               | 4,355,856.00     |
| State Sources Local Sources:   | 3300               | 4,333,830.00     |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                     | 3411, 3421,        |                  |
| Operational Purposes   | 3423               | 0.00             |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                     | 3412, 3421,        |                  |
| Debt Service   | 3423               | 0.0              |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                     | 3413, 3421,        |                  |
| Capital Projects   | 3423               | 0.0              |
| Local Sales Taxes Charges for Service - Food Service   | 3418, 3419<br>345X | 0.0              |
| Impact Fees  | 3496               | 0.0              |
| Other Local Revenue  | 5470               | 508.0            |
| Total Local Sources  | 3400               | 508.0            |
| Total Revenues   |                    | 4,356,364.0      |
| EXPENDITURES   |                    |                  |
| Current:   |                    |                  |
| Instruction  | 5000               | 0.0              |
| Student Support Services   | 6100               | 0.0              |
| Instructional Media Services Instruction and Curriculum Development Services                   | 6200<br>6300       | 0.0              |
| Instructional Staff Training Services  | 6400               | 0.0              |
| Instruction-Related Technology   | 6500               | 0.0              |
| Board  | 7100               | 0.0              |
| General Administration   | 7200               | 0.0              |
| School Administration  | 7300               | 0.0              |
| Facilities Acquisition and Construction  | 7410               | 171,029.0        |
| Fiscal Services  | 7500               | 0.0              |
| Food Services  | 7600               | 0.0              |
| Central Services   | 7700               | 0.0              |
| Student Transportation Services Operation of Plant   | 7800<br>7900       | 0.0              |
| Maintenance of Plant   | 8100               | 0.0              |
| Administrative Technology Services   | 8200               | 0.0              |
| Community Services   | 9100               | 0.0              |
| Debt Service: (Function 9200)  |                    |                  |
| Redemption of Principal  | 710                | 0.0              |
| Interest   | 720                | 0.0              |
| Dues and Fees  | 730                | 1,399.0          |
| Miscellaneous  | 790                | 0.0              |
| Capital Outlay: Facilities Acquisition and Construction  | 7420               | 3,010,321.0      |
| Other Capital Outlay   | 9300               | 5,010,321.0      |
| Total Expenditures   | 7500               | 3,182,749.0      |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                                      |                    | 1,173,615.0      |
| OTHER FINANCING SOURCES (USES)   |                    | , ,              |
| Issuance of Bonds  | 3710               | 0.0              |
| Premium on Sale of Bonds   | 3791               | 0.0              |
| Discount on Sale of Bonds  | 891                | 0.0              |
| Proceeds of Lease-Purchase Agreements  | 3750               | 0.0              |
| Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements                     | 3793<br>893        | 0.0              |
| Loans  | 3720               | 0.0              |
| Sale of Capital Assets   | 3730               | 0.0              |
| Loss Recoveries  | 3740               | 0.0              |
| Proceeds of Forward Supply Contract  | 3760               | 0.0              |
| Proceeds from Special Facility Construction Account  | 3770               | 0.0              |
| Face Value of Refunding Bonds  | 3715               | 0.0              |
| Premium on Refunding Bonds   | 3792               | 0.0              |
| Discount on Refunding Bonds  | 892                | 0.0              |
| Refunding Lease-Purchase Agreements  | 3755               | 0.0              |
| Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements | 3794<br>894        | 0.0              |
| Payments to Refunding Escrow Agent (Function 9299)   | 760                | 0.0              |
| Transfers In   | 3600               | 0.0              |
| Transfers Out  | 9700               | (1,157,017.0     |
| Total Other Financing Sources (Uses)   |                    | (1,157,017.0     |
| SPECIAL ITEMS  |                    | 0.0              |
| EXTRAORDINARY ITEMS  |                    | 0.0              |
| Net Change in Fund Balances  | +                  | 16,598.0         |
| Fund Balances, July 1, 2016  | 2800               | 0.0              |
|  |                    |                  |
| Adjustments to Fund Balances   | 2891               | 0.0              |

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

## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

|  | Account<br>Number   | Permanent<br>Funds<br>000 | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|---------------------|---------------------------|--|
| REVENUES   | rumber              | 000                       | Tunus                                      |
| Federal Direct   | 3100                | 0.00                      | 3,024,156.00                               |
| Federal Through State and Local  | 3200                | 0.00                      | 34,569,363.00                              |
| State Sources  | 3300                | 0.00                      | 6,158,706.00                               |
| Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421,<br>3423 | 0.00                      | 0.00                                       |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Debt Service                     | 3412, 3421,<br>3423 | 0.00                      | 0.00                                       |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                     | 3413, 3421,         | 0.00                      | 0.00                                       |
| Capital Projects Local Sales Taxes   | 3423<br>3418, 3419  | 0.00                      | 0.0  |
| Charges for Service - Food Service   | 345X                | 0.00                      | 4,948,141.0                                |
| Impact Fees  | 3496                | 0.00                      | 0.0  |
| Other Local Revenue  |                     | 0.00                      | 1,659,470.0                                |
| Total Local Sources  | 3400                | 0.00                      | 6,607,611.0                                |
| Total Revenues   |                     | 0.00                      | 50,359,836.0                               |
| EXPENDITURES   |                     |                           |  |
| Current: Instruction   | 5000                | 0.00                      | 15,165,294.0                               |
| Student Support Services   | 6100                | 0.00                      | 3,467,946.0                                |
| Instructional Media Services   | 6200                | 0.00                      | 8,939.0                                    |
| Instruction and Curriculum Development Services  | 6300                | 0.00                      | 490,562.0                                  |
| Instructional Staff Training Services  | 6400                | 0.00                      | 3,443,052.0                                |
| Instruction-Related Technology   | 6500                | 0.00                      | 26,695.0                                   |
| Board  | 7100                | 0.00                      | 0.0  |
| General Administration   | 7200                | 0.00                      | 707,198.0                                  |
| School Administration  | 7300                | 0.00                      | 10,297.0                                   |
| Facilities Acquisition and Construction  | 7410                | 0.00                      | 186,029.0                                  |
| Fiscal Services Food Services  | 7500<br>7600        | 0.00                      | 32,033.0<br>19,390,694.0                   |
| Central Services   | 7700                | 0.00                      | 192,113.0                                  |
| Student Transportation Services  | 7800                | 0.00                      | 32,784.0                                   |
| Operation of Plant   | 7900                | 0.00                      | 0.0  |
| Maintenance of Plant   | 8100                | 0.00                      | 0.0  |
| Administrative Technology Services   | 8200                | 0.00                      | 0.0  |
| Community Services   | 9100                | 0.00                      | 859,903.0                                  |
| Debt Service: (Function 9200)  |                     |                           |  |
| Redemption of Principal  | 710                 | 0.00                      | 1,352,000.0                                |
| Interest   | 720                 | 0.00                      | 2,448,139.00<br>16,822.00                  |
| Dues and Fees Miscellaneous  | 730<br>790          | 0.00                      | 901,513.0                                  |
| Capital Outlay:  | 770                 | 0.00                      | 701,313.00                                 |
| Facilities Acquisition and Construction  | 7420                | 0.00                      | 3,010,321.0                                |
| Other Capital Outlay   | 9300                | 0.00                      | 266,967.0                                  |
| Total Expenditures   |                     | 0.00                      | 52,009,301.0                               |
| Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)       |                     | 0.00                      | (1,649,465.0                               |
| Issuance of Bonds  | 3710                | 0.00                      | 0.0  |
| Premium on Sale of Bonds Discount on Sale of Bonds   | 3791<br>891         | 0.00                      | 0.0  |
| Proceeds of Lease-Purchase Agreements  | 3750                | 0.00                      | 0.0  |
| Premium on Lease-Purchase Agreements   | 3793                | 0.00                      | 0.0  |
| Discount on Lease-Purchase Agreements  | 893                 | 0.00                      | 0.0  |
| Loans  | 3720                | 0.00                      | 0.0  |
| Sale of Capital Assets   | 3730                | 0.00                      | 0.0  |
| Loss Recoveries  | 3740                | 0.00                      | 0.0  |
| Proceeds of Forward Supply Contract  | 3760                | 0.00                      | 0.0  |
| Proceeds from Special Facility Construction Accoun   | 3770                | 0.00                      | 0.0  |
| Face Value of Refunding Bonds  | 3715<br>3792        | 0.00                      | 1,519,000.0                                |
| Premium on Refunding Bonds Discount on Refunding Bonds   | 892                 | 0.00                      | 231,044.0                                  |
| Refunding Lease-Purchase Agreements  | 3755                | 0.00                      | 0.0  |
| Premium on Refunding Lease-Purchase Agreements   | 3794                | 0.00                      | 0.0  |
| Discount on Refunding Lease-Purchase Agreements  | 894                 | 0.00                      | 0.0  |
| Payments to Refunding Escrow Agent (Function 9299)   | 760                 | 0.00                      | 0.0  |
| Transfers In   | 3600                | 0.00                      | 2,268,166.0                                |
| Transfers Out  | 9700                | 0.00                      | (1,157,017.0                               |
| Fotal Other Financing Sources (Uses) SPECIAL ITEMS   |                     | 0.00                      | 2,861,193.0                                |
| EXTRAORDINARY ITEMS  |                     | 0.00                      | 0.0  |
| N. t. Change in Found D. Lauren  | +                   | 0.00                      | 0.0  |
| Net Change in Fund Balances  | 2000                | 0.00                      | 1,211,728.0                                |
| Fund Balances, July 1, 2016 Adjustments to Fund Balances                                       | 2800                | 0.00                      | 22,316,262.0                               |
| Aujustinents to Fund Darances  | 2891<br>2700        | 0.00                      | 23,527,990.0                               |

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

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

|   | Budgeted Amounts   |                             | ounts                       |                             | Variance with                         |
|---|--------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|
|   | Account<br>Number  | Original                    | Final                       | Actual<br>Amounts           | Final Budget -<br>Positive (Negative) |
| REVENUES  |                    | Ü                           |                             |                             |                                       |
| Federal Direct  | 3100               | 12.740.072.00               | 12.740.072.00               | 12.410.204.00               | 0.00                                  |
| Federal Through State and Local<br>State Sources                  | 3200<br>3300       | 13,749,973.00<br>168,191.00 | 13,749,973.00<br>168,191.00 | 13,410,204.00<br>160,987.00 | (339,769.00)                          |
| Local Sources:  | 3300               | 100,191.00                  | 100,191.00                  | 100,987.00                  | (7,204.00)                            |
| Property Taxes Levied, Tax Redemptions and Excess Fees for        | 3411, 3421,        |                             |                             |                             |                                       |
| Operational Purposes  | 3423               |                             |                             |                             | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for        | 3412, 3421,        |                             |                             |                             |                                       |
| Debt Service  | 3423               |                             |                             |                             | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for        | 3413, 3421,        |                             |                             |                             | 0.00                                  |
| Capital Projects Local Sales Taxes                                | 3423<br>3418, 3419 |                             |                             |                             | 0.00                                  |
| Charges for Service - Food Service                                | 3418, 3419<br>345X | 4,841,894.00                | 4,841,894.00                | 5,043,499.00                | 201.605.00                            |
| Impact Fees   | 3496               | 4,041,074.00                | 4,041,074.00                | 3,043,477.00                | 0.00                                  |
| Other Local Revenue   |                    |                             |                             |                             | 0.00                                  |
| Total Local Sources   | 3400               | 4,841,894.00                | 4,841,894.00                | 5,043,499.00                | 201,605.00                            |
| Total Revenues  |                    | 18,760,058.00               | 18,760,058.00               | 18,614,690.00               | (145,368.00)                          |
| EXPENDITURES  |                    |                             |                             |                             |                                       |
| Current:  | <b>5000</b>        |                             |                             |                             | 0.00                                  |
| Instruction Student Support Services                              | 5000<br>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 Food Services                                     | 7500<br>7600       | 19,052,028.00               | 20,527,457.00               | 19,390,694.00               | 0.00<br>1,136,763.00                  |
| Central Services  | 7700               | 19,032,028.00               | 20,327,437.00               | 19,390,094.00               | 0.00                                  |
| Student Transportation Services                                   | 7800               |                             |                             |                             | 0.00                                  |
| Operation of Plant  | 7900               |                             |                             |                             | 0.00                                  |
| Maintenance of Plant  | 8100               |                             |                             |                             | 0.00                                  |
| Administrative Technology Services                                | 8200               |                             |                             |                             | 0.00                                  |
| Community Services  | 9100               |                             |                             |                             | 0.00                                  |
| Debt Service: (Function 9200)                                     |                    |                             |                             |                             |                                       |
| Redemption of Principal   | 710                |                             |                             |                             | 0.00                                  |
| Interest Dues and Fees  | 720<br>730         |                             |                             |                             | 0.00                                  |
| Miscellaneous   | 790                |                             |                             |                             | 0.00                                  |
| Capital Outlay:   | .,,,               |                             |                             |                             | 0.00                                  |
| Facilities Acquisition and Construction                           | 7420               |                             |                             |                             | 0.00                                  |
| Other Capital Outlay  | 9300               |                             | 163,271.00                  | 163,271.00                  | 0.00                                  |
| Total Expenditures  |                    | 19,052,028.00               | 20,690,728.00               | 19,553,965.00               | 1,136,763.00                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures         |                    | (291,970.00)                | (1,930,670.00)              | (939,275.00)                | 991,395.00                            |
| OTHER FINANCING SOURCES (USES)                                    | 2710               |                             |                             |                             | 0.00                                  |
| Issuance of Bonds Premium on Sale of Bonds                        | 3710<br>3791       |                             |                             |                             | 0.00                                  |
| Discount on Sale of Bonds   | 891                |                             |                             |                             | 0.00                                  |
| Proceeds of Lease-Purchase Agreements                             | 3750               |                             |                             |                             | 0.00                                  |
| Premium on Lease-Purchase Agreements                              | 3793               |                             |                             |                             | 0.00                                  |
| Discount on Lease-Purchase Agreements                             | 893                |                             |                             |                             | 0.00                                  |
| Loans   | 3720               |                             |                             |                             | 0.00                                  |
| Sale of Capital Assets  | 3730               |                             |                             |                             | 0.00                                  |
| Loss Recoveries   | 3740               |                             |                             |                             | 0.00                                  |
| Proceeds of Forward Supply Contract Face Value of Refunding Bonds | 3760<br>3715       |                             |                             |                             | 0.00                                  |
| Premium on Refunding Bonds  | 3715               |                             |                             |                             | 0.00                                  |
| Discount on Refunding Bonds                                       | 892                |                             |                             |                             | 0.00                                  |
| Refunding Lease-Purchase Agreements                               | 3755               |                             |                             |                             | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements                    | 3794               |                             |                             |                             | 0.00                                  |
| Discount on Refunding Lease-Purchase Agreements                   | 894                |                             |                             |                             | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299)                | 760                |                             |                             |                             | 0.00                                  |
| Transfers In  | 3600               |                             |                             |                             | 0.00                                  |
| Transfers Out Total Other Financing Sources (Uses)                | 9700               | 0.00                        | 0.00                        | 0.00                        | 0.00                                  |
| SPECIAL ITEMS   | +                  | 0.00                        | 0.00                        | 0.00                        | 0.00                                  |
| S. DOLLE ITEMS  |                    |                             |                             |                             | 0.00                                  |
| EXTRAORDINARY ITEMS   |                    |                             |                             |                             | 0.00                                  |
| Net Change in Fund Balances                                       | +                  | (291,970.00)                | (1,930,670.00)              | (939,275.00)                | 991,395.00                            |
| Fund Balances, July 1, 2016                                       | 2800               | 5,426,533.00                | 5,426,533.00                | 5,426,533.00                | 0.00                                  |
| Adjustments to Fund Balances                                      | 2891               |                             |                             |                             | 0.00                                  |
| Fund Balances, June 30, 2017                                      | 2700               | 5,134,563.00                | 3,495,863.00                | 4,487,258.00                | 991,395.00                            |

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

|  |                     | Budgeted Amounts              |                               |                               | Variance with                         |
|--|---------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|
|  | Account<br>Number   | Original                      | Final                         | Actual<br>Amounts             | Final Budget -<br>Positive (Negative) |
| REVENUES   |                     |                               |                               |                               |                                       |
| Federal Direct Federal Through State and Local   | 3100<br>3200        | 1,562,326.00<br>22,101,534.00 | 1,074,984.00<br>21,159,159.00 | 1,074,984.00<br>21,159,159.00 | 0.00                                  |
| State Sources  | 3300                | 22,101,534.00                 | 21,139,139.00                 | 21,139,139.00                 | 0.00                                  |
| Local Sources:   | 3300                |                               |                               |                               | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for   | 3411, 3421,         |                               |                               |                               |                                       |
| Operational Purposes   | 3423                |                               |                               |                               | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for   | 3412, 3421,         |                               |                               |                               | 0.00                                  |
| Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3423<br>3413, 3421, |                               |                               |                               | 0.00                                  |
| Capital Projects   | 3423                |                               |                               |                               | 0.00                                  |
| Local Sales Taxes  | 3418, 3419          |                               |                               |                               | 0.00                                  |
| Charges for Service - Food Service   | 345X                |                               |                               |                               | 0.00                                  |
| Impact Fees  | 3496                |                               |                               |                               | 0.00                                  |
| Other Local Revenue  | 2400                | 0.00                          | 0.00                          | 0.00                          | 0.00                                  |
| Total Local Sources Total Revenues   | 3400                | 0.00<br>23,663,860.00         | 0.00<br>22,234,143.00         | 0.00<br>22,234,143.00         | 0.00                                  |
| EXPENDITURES   |                     | 23,003,800.00                 | 22,234,143.00                 | 22,234,143.00                 | 0.00                                  |
| Current:   |                     |                               |                               |                               |                                       |
| Instruction  | 5000                | 14,607,757.00                 | 13,656,392.00                 | 13,656,392.00                 | 0.00                                  |
| Student Support Services   | 6100                | 3,089,728.00                  | 3,349,264.00                  | 3,349,264.00                  | 0.00                                  |
| Instructional Media Services   | 6200                |                               |                               |                               | 0.00                                  |
| Instruction and Curriculum Development Services  | 6300                | 864,410.00                    | 434,422.00                    | 434,422.00                    | 0.00                                  |
| Instructional Staff Training Services  | 6400                | 2,918,105.00                  | 2,874,677.00                  | 2,874,677.00                  | 0.00                                  |
| Instruction-Related Technology  Board  | 6500<br>7100        |                               | 16,601.00                     | 16,601.00                     | 0.00                                  |
| General Administration   | 7200                | 1,136,291.00                  | 707,198.00                    | 707,198.00                    | 0.00                                  |
| School Administration  | 7300                | 105.00                        | 10,297.00                     | 10,297.00                     | 0.00                                  |
| Facilities Acquisition and Construction  | 7410                |                               | ,                             | ,                             | 0.00                                  |
| Fiscal Services  | 7500                | 20,965.00                     | 32,033.00                     | 32,033.00                     | 0.00                                  |
| Food Services  | 7600                |                               |                               |                               | 0.00                                  |
| Central Services   | 7700                | 166,699.00                    | 128,327.00                    | 128,327.00                    | 0.00                                  |
| Student Transportation Services Operation of Plant   | 7800<br>7900        | 37,000.00                     | 19,913.00                     | 19,913.00                     | 0.00                                  |
| Maintenance of Plant   | 8100                |                               |                               |                               | 0.00                                  |
| Administrative Technology Services   | 8200                |                               |                               |                               | 0.00                                  |
| Community Services   | 9100                | 822,800.00                    | 747,255.00                    | 747,255.00                    | 0.00                                  |
| Debt Service: (Function 9200)  |                     |                               |                               |                               |                                       |
| Redemption of Principal  | 710                 |                               |                               |                               | 0.00                                  |
| Interest Dues and Fees   | 720<br>730          |                               |                               |                               | 0.00                                  |
| Miscellaneous  | 790                 |                               |                               |                               | 0.00                                  |
| Capital Outlay:  | 770                 |                               |                               |                               | 0.00                                  |
| Facilities Acquisition and Construction  | 7420                |                               |                               |                               | 0.00                                  |
| Other Capital Outlay   | 9300                |                               | 102,494.00                    | 102,494.00                    | 0.00                                  |
| Total Expenditures   |                     | 23,663,860.00                 | 22,078,873.00                 | 22,078,873.00                 | 0.00                                  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |                     | 0.00                          | 155,270.00                    | 155,270.00                    | 0.00                                  |
| OTHER FINANCING SOURCES (USES) Issuance of Bonds   | 3710                |                               |                               |                               | 0.00                                  |
| Premium on Sale of Bonds   | 3791                |                               |                               |                               | 0.00                                  |
| Discount on Sale of Bonds  | 891                 |                               |                               |                               | 0.00                                  |
| Proceeds of Lease-Purchase Agreements  | 3750                |                               |                               |                               | 0.00                                  |
| Premium on Lease-Purchase Agreements   | 3793                |                               |                               |                               | 0.00                                  |
| Discount on Lease-Purchase Agreements  | 893                 |                               |                               |                               | 0.00                                  |
| Loans Solo of Copital Accets   | 3720                |                               |                               |                               | 0.00                                  |
| Sale of Capital Assets Loss Recoveries   | 3730<br>3740        |                               |                               |                               | 0.00                                  |
| Proceeds of Forward Supply Contract  | 3760                |                               |                               |                               | 0.00                                  |
| Face Value of Refunding Bonds  | 3715                |                               |                               |                               | 0.00                                  |
| Premium on Refunding Bonds   | 3792                |                               |                               |                               | 0.00                                  |
| Discount on Refunding Bonds  | 892                 |                               |                               |                               | 0.00                                  |
| Refunding Lease-Purchase Agreements  | 3755                |                               |                               |                               | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements   | 3794                |                               |                               |                               | 0.00                                  |
| Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299) | 894<br>760          |                               |                               |                               | 0.00                                  |
| Transfers In   | 3600                |                               |                               |                               | 0.00                                  |
| Transfers Out  | 9700                |                               |                               |                               | 0.00                                  |
| Total Other Financing Sources (Uses)   |                     | 0.00                          | 0.00                          | 0.00                          | 0.00                                  |
| SPECIAL ITEMS  |                     |                               |                               |                               |                                       |
| EXTRAORDINARY ITEMS  |                     |                               |                               |                               | 0.00                                  |
| Not Change in Fund Delances  | +                   | 0.00                          | 155 070 00                    | 155 070 00                    | 0.00                                  |
| Net Change in Fund Balances<br>Fund Balances, July 1, 2016   | 2800                | 0.00                          | 155,270.00                    | 155,270.00                    | 0.00                                  |
| Adjustments to Fund Balances   | 2891                |                               |                               |                               | 0.00                                  |
| Fund Balances, June 30, 2017   | 2700                | 0.00                          | 155,270.00                    | 155,270.00                    | 0.00                                  |

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

|  |                     | Budgeted Amounts  |                       |                       | Variance with                         |
|--|---------------------|-------------------|-----------------------|-----------------------|---------------------------------------|
|  | Account<br>Number   | Original          | Final                 | Actual<br>Amounts     | Final Budget -<br>Positive (Negative) |
| REVENUES   |                     |                   |                       |                       |                                       |
| Federal Direct   | 3100                |                   |                       |                       | 0.00                                  |
| Federal Through State and Local<br>State Sources                                     | 3200<br>3300        | 2,322,670,00      | 2,485,063.00          | 2,485,063,00          | 0.00                                  |
| Local Sources:   | 3300                | 2,322,070.00      | 2,403,003.00          | 2,403,003.00          | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                           | 3411, 3421,         |                   |                       |                       |                                       |
| Operational Purposes   | 3423                |                   |                       |                       | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                           | 3412, 3421,         |                   |                       |                       |                                       |
| Debt Service   | 3423                |                   |                       |                       | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Capital Projects       | 3413, 3421,<br>3423 |                   |                       |                       | 0.00                                  |
| Local Sales Taxes  | 3418, 3419          |                   |                       |                       | 0.00                                  |
| Charges for Service - Food Service   | 345X                |                   |                       |                       | 0.00                                  |
| Impact Fees  | 3496                |                   |                       |                       | 0.00                                  |
| Other Local Revenue  |                     |                   |                       |                       | 0.00                                  |
| Total Local Sources  | 3400                | 0.00              | 0.00                  | 0.00                  | 0.00                                  |
| Total Revenues   |                     | 2,322,670.00      | 2,485,063.00          | 2,485,063.00          | 0.00                                  |
| EXPENDITURES Current:  |                     |                   |                       |                       |                                       |
| Instruction  | 5000                | 1,365,485.00      | 1,508,902.00          | 1,508,902.00          | 0.00                                  |
| Student Support Services   | 6100                | 104,879.00        | 118,682.00            | 118,682.00            | 0.00                                  |
| Instructional Media Services   | 6200                | 20.,517.00        | 8,939.00              | 8,939.00              | 0.00                                  |
| Instruction and Curriculum Development Services                                      | 6300                | 21,414.00         | 56,140.00             | 56,140.00             | 0.00                                  |
| Instructional Staff Training Services  | 6400                | 553,645.00        | 568,375.00            | 568,375.00            | 0.00                                  |
| Instruction-Related Technology   | 6500                | 10,000.00         | 10,094.00             | 10,094.00             | 0.00                                  |
| Board General Administration   | 7100<br>7200        |                   |                       |                       | 0.00                                  |
| School Administration  | 7300                |                   |                       |                       | 0.00                                  |
| Facilities Acquisition and Construction  | 7410                |                   | 15,000.00             | 15,000.00             | 0.00                                  |
| Fiscal Services  | 7500                | 28,985.00         | 15,000.00             | 12,000100             | 0.00                                  |
| Food Services  | 7600                | ,                 |                       |                       | 0.00                                  |
| Central Services   | 7700                | 66,841.00         | 63,786.00             | 63,786.00             | 0.00                                  |
| Student Transportation Services  | 7800                | 15,685.00         | 12,871.00             | 12,871.00             | 0.00                                  |
| Operation of Plant   | 7900                |                   |                       |                       | 0.00                                  |
| Maintenance of Plant Administrative Technology Services                              | 8100<br>8200        |                   |                       |                       | 0.00                                  |
| Community Services   | 9100                | 155,736.00        | 112,648.00            | 112,648.00            | 0.00                                  |
| Debt Service: (Function 9200)  | 7100                | 133,736.66        | 112,040.00            | 112,040.00            | 0.00                                  |
| Redemption of Principal  | 710                 |                   |                       |                       | 0.00                                  |
| Interest   | 720                 |                   |                       |                       | 0.00                                  |
| Dues and Fees  | 730                 |                   |                       |                       | 0.00                                  |
| Miscellaneous  | 790                 |                   |                       |                       | 0.00                                  |
| Capital Outlay: Facilities Acquisition and Construction                              | 7420                |                   |                       |                       | 0.00                                  |
| Other Capital Outlay   | 9300                |                   | 1,202.00              | 1,202.00              | 0.00                                  |
| Total Expenditures   | 7444                | 2,322,670.00      | 2,476,639.00          | 2,476,639.00          | 0.00                                  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                            |                     | 0.00              | 8,424.00              | 8,424.00              | 0.00                                  |
| OTHER FINANCING SOURCES (USES)   |                     |                   |                       |                       |                                       |
| Issuance of Bonds  | 3710                |                   |                       |                       | 0.00                                  |
| Premium on Sale of Bonds   | 3791                |                   |                       |                       | 0.00                                  |
| Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements                      | 891<br>3750         |                   |                       |                       | 0.00                                  |
| Premium on Lease-Purchase Agreements   | 3793                |                   |                       |                       | 0.00                                  |
| Discount on Lease-Purchase Agreements  | 893                 |                   |                       |                       | 0.00                                  |
| Loans  | 3720                |                   |                       |                       | 0.00                                  |
| Sale of Capital Assets   | 3730                |                   |                       |                       | 0.00                                  |
| Loss Recoveries  | 3740                |                   |                       |                       | 0.00                                  |
| Proceeds of Forward Supply Contract Face Value of Refunding Bonds                    | 3760<br>3715        |                   |                       |                       | 0.00                                  |
| Premium on Refunding Bonds   | 3792                |                   |                       |                       | 0.00                                  |
| Discount on Refunding Bonds  | 892                 |                   |                       |                       | 0.00                                  |
| Refunding Lease-Purchase Agreements  | 3755                |                   |                       |                       | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements                                       | 3794                |                   |                       |                       | 0.00                                  |
| Discount on Refunding Lease-Purchase Agreements                                      | 894                 |                   |                       |                       | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299)                                   | 760                 |                   |                       |                       | 0.00                                  |
| Transfers In<br>Transfers Out  | 3600<br>9700        |                   |                       |                       | 0.00                                  |
| Total Other Financing Sources (Uses)   | 7700                | 0.00              | 0.00                  | 0.00                  | 0.00                                  |
| SPECIAL ITEMS  |                     | 0.00              | 0.00                  | 0.00                  | 0.00                                  |
|  |                     |                   |                       |                       | 0.00                                  |
| EXTRAORDINARY ITEMS  |                     |                   |                       |                       |                                       |
| 1  |                     |                   |                       |                       |                                       |
| V. C. I. D. I.D.   |                     |                   |                       |                       |                                       |
| Net Change in Fund Balances  | 2800                | 0.00              | 8,424.00              | 8,424.00              | 0.00                                  |
| Net Change in Fund Balances Fund Balances, July 1, 2016 Adjustments to Fund Balances | 2800<br>2891        | 0.00<br>68,045.00 | 8,424.00<br>68,045.00 | 8,424.00<br>68,045.00 | 0.00<br>0.00<br>0.00<br>0.00          |

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

|  | Budgeted Amounts    |                                  |                                  |                                  | Variance with                      |  |  |
|--|---------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|--|--|
|  | Account<br>Number   | Original                         | Final                            | Actual<br>Amounts                | Final Budget - Positive (Negative) |  |  |
| REVENUES   | 2100                | -                                |                                  |                                  | -                                  |  |  |
| Federal Direct Federal Through State and Local                                     | 3100<br>3200        |                                  |                                  |                                  | 0.00                               |  |  |
| State Sources  | 3300                |                                  |                                  |                                  | 0.00                               |  |  |
| Local Sources:   |                     |                                  |                                  |                                  |                                    |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Operational Purposes | 3411, 3421,<br>3423 |                                  |                                  |                                  | 0.00                               |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                         | 3412, 3421,         |                                  |                                  |                                  | 0.00                               |  |  |
| Debt Service   | 3423                |                                  |                                  |                                  | 0.00                               |  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                         | 3413, 3421,         |                                  |                                  |                                  | 0.00                               |  |  |
| Capital Projects Local Sales Taxes   | 3423<br>3418, 3419  |                                  |                                  |                                  | 0.00                               |  |  |
| Charges for Service - Food Service   | 345X                |                                  |                                  |                                  | 0.00                               |  |  |
| Impact Fees  | 3496                |                                  |                                  |                                  | 0.00                               |  |  |
| Other Local Revenue  | 2400                | 0.00                             | 38,899.00                        | 38,899.00                        | 0.00                               |  |  |
| Total Local Sources Total Revenues   | 3400                | 0.00                             | 38,899.00<br>38,899.00           | 38,899.00<br>38,899.00           | 0.00                               |  |  |
| EXPENDITURES   |                     | 0.00                             | 30,077.00                        | 30,099.00                        | 0.00                               |  |  |
| Current:   |                     |                                  |                                  |                                  |                                    |  |  |
| Instruction  | 5000                |                                  |                                  |                                  | 0.00                               |  |  |
| Student Support Services Instructional Media Services                              | 6100<br>6200        |                                  |                                  |                                  | 0.00                               |  |  |
| Instruction and Curriculum Development Services                                    | 6300                |                                  |                                  |                                  | 0.00                               |  |  |
| Instructional Staff Training Services  | 6400                |                                  |                                  |                                  | 0.00                               |  |  |
| Instruction-Related Technology   | 6500                |                                  |                                  |                                  | 0.00                               |  |  |
| Board General Administration   | 7100<br>7200        |                                  |                                  |                                  | 0.00                               |  |  |
| School Administration  | 7300                |                                  |                                  |                                  | 0.00                               |  |  |
| Facilities Acquisition and Construction  | 7410                |                                  |                                  |                                  | 0.00                               |  |  |
| Fiscal Services  | 7500                |                                  |                                  |                                  | 0.00                               |  |  |
| Food Services Central Services   | 7600<br>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  Debt Service: (Function 9200)                                  | 9100                |                                  |                                  |                                  | 0.00                               |  |  |
| Redemption of Principal  | 710                 | 21,400,505.00                    | 20,457,640.00                    | 20,457,640.00                    | 0.00                               |  |  |
| Interest   | 720                 | 3,530,606.00                     | 3,401,288.00                     | 3,401,288.00                     | 0.00                               |  |  |
| Dues and Fees Miscellaneous  | 730<br>790          | 10,500.00                        | 10,500.00                        | 10,500.00                        | 0.00                               |  |  |
| Capital Outlay:  | 790                 |                                  |                                  |                                  | 0.00                               |  |  |
| Facilities Acquisition and Construction  | 7420                |                                  |                                  |                                  | 0.00                               |  |  |
| Other Capital Outlay   | 9300                |                                  |                                  |                                  | 0.00                               |  |  |
| Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures      |                     | 24,941,611.00<br>(24,941,611.00) | 23,869,428.00<br>(23,830,529.00) | 23,869,428.00<br>(23,830,529.00) | 0.00                               |  |  |
| OTHER FINANCING SOURCES (USES)   | +                   | (24,941,011.00)                  | (23,830,329.00)                  | (23,830,329.00)                  | 0.00                               |  |  |
| Issuance of Bonds  | 3710                |                                  |                                  |                                  | 0.00                               |  |  |
| Premium on Sale of Bonds   | 3791                |                                  |                                  |                                  | 0.00                               |  |  |
| Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements                    | 891<br>3750         |                                  |                                  |                                  | 0.00                               |  |  |
| Premium on Lease-Purchase Agreements   | 3793                |                                  |                                  |                                  | 0.00                               |  |  |
| Discount on Lease-Purchase Agreements  | 893                 |                                  |                                  |                                  | 0.00                               |  |  |
| Loans  | 3720                |                                  |                                  |                                  | 0.00                               |  |  |
| Sale of Capital Assets Loss Recoveries   | 3730<br>3740        |                                  |                                  |                                  | 0.00                               |  |  |
| Proceeds of Forward Supply Contract  | 3760                |                                  |                                  |                                  | 0.00                               |  |  |
| Face Value of Refunding Bonds  | 3715                |                                  |                                  |                                  | 0.00                               |  |  |
| Premium on Refunding Bonds   | 3792                |                                  |                                  |                                  | 0.00                               |  |  |
| Discount on Refunding Bonds Refunding Lease-Purchase Agreements                    | 892<br>3755         |                                  |                                  |                                  | 0.00                               |  |  |
| Premium on Refunding Lease-Purchase Agreements                                     | 3794                |                                  |                                  |                                  | 0.00                               |  |  |
| Discount on Refunding Lease-Purchase Agreements                                    | 894                 |                                  |                                  |                                  | 0.00                               |  |  |
| Payments to Refunding Escrow Agent (Function 9299)                                 | 760                 |                                  |                                  |                                  | 0.00                               |  |  |
| Transfers In<br>Transfers Out  | 3600<br>9700        | 24,930,634.00                    | 23,856,707.00                    | 23,856,707.00                    | 0.00                               |  |  |
| Total Other Financing Sources (Uses)   | 3100                | 24,930,634.00                    | 23,856,707.00                    | 23,856,707.00                    | 0.00                               |  |  |
| SPECIAL ITEMS  |                     | ,,                               | -,,-                             | .,,                              |                                    |  |  |
| EXTRAORDINARY ITEMS  |                     |                                  |                                  |                                  | 0.00                               |  |  |
| Net Change in Fund Balances  | +                   | (10,977.00)                      | 26,178.00                        | 26,178.00                        | 0.00                               |  |  |
| Fund Balances, July 1, 2016  | 2800                | 1,093,084.00                     | 1,093,084.00                     | 1,093,084.00                     | 0.00                               |  |  |
| Adjustments to Fund Balances   | 2891                | , ,                              | , ,                              | , ,                              | 0.00                               |  |  |
| Fund Balances, June 30, 2017   | 2700                | 1,082,107.00                     | 1,119,262.00                     | 1,119,262.00                     | 0.00                               |  |  |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND ARRA ECONOMIC STIMULUS For the Fiscal Year Ended June 30, 2017

|   |                     | Budgeted Amounts             |                          |                                | Variance with                         |
|---|---------------------|------------------------------|--------------------------|--------------------------------|---------------------------------------|
|   | Account<br>Number   | Original                     | Final                    | Actual<br>Amounts              | Final Budget -<br>Positive (Negative) |
| REVENUES  |                     |                              |                          |                                |                                       |
| Federal Direct Federal Through State and Local  | 3100<br>3200        | 1,944,861.00                 | 1,949,172.00             | 1,949,172.00                   | 0.00                                  |
| State Sources   | 3300                |                              |                          |                                | 0.00                                  |
| Local Sources:  |                     |                              |                          |                                |                                       |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Operational Purposes    | 3411, 3421,<br>3423 |                              |                          |                                | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3412, 3421,         |                              |                          |                                |                                       |
| Debt Service  | 3423                |                              |                          |                                | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Capital Projects        | 3413, 3421,<br>3423 |                              |                          |                                | 0.00                                  |
| Local Sales Taxes   | 3418, 3419          |                              |                          |                                | 0.00                                  |
| Charges for Service - Food Service  | 345X                |                              |                          |                                | 0.00                                  |
| Impact Fees Other Local Revenue   | 3496                |                              |                          | (921,459.00)                   | 0.00<br>(921,459.00)                  |
| Total Local Sources   | 3400                | 0.00                         | 0.00                     | (921,459.00)                   | (921,459.00)                          |
| Total Revenues  |                     | 1,944,861.00                 | 1,949,172.00             | 1,027,713.00                   | (921,459.00)                          |
| EXPENDITURES  |                     |                              |                          |                                |                                       |
| Current: Instruction  | 5000                |                              |                          |                                | 0.00                                  |
| Student Support Services  | 6100                |                              |                          |                                | 0.00                                  |
| Instructional Media Services  | 6200                |                              |                          |                                | 0.00                                  |
| Instruction and Curriculum Development Services Instructional Staff Training Services | 6300<br>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 Fiscal Services                               | 7410<br>7500        |                              |                          |                                | 0.00                                  |
| Food Services   | 7600                |                              |                          |                                | 0.00                                  |
| Central Services  | 7700                |                              |                          |                                | 0.00                                  |
| Student Transportation Services   | 7800                |                              |                          |                                | 0.00                                  |
| Operation of Plant  | 7900                |                              |                          |                                | 0.00                                  |
| Maintenance of Plant Administrative Technology Services                               | 8100<br>8200        |                              |                          |                                | 0.00                                  |
| Community Services  | 9100                |                              |                          |                                | 0.00                                  |
| Debt Service: (Function 9200)   |                     |                              |                          |                                |                                       |
| Redemption of Principal   | 710                 | 2.425.404.00                 | 2 425 424 22             | 2.427.424.00                   | 0.00                                  |
| Interest Dues and Fees  | 720<br>730          | 2,125,484.00<br>7,000.00     | 2,125,484.00<br>6,500.00 | 2,125,484.00<br>6,500.00       | 0.00                                  |
| Miscellaneous   | 790                 | 7,000.00                     | 0,500.00                 | 0,500.00                       | 0.00                                  |
| Capital Outlay:   |                     |                              |                          |                                |                                       |
| Facilities Acquisition and Construction   | 7420                |                              |                          |                                | 0.00                                  |
| Other Capital Outlay  | 9300                | 2 122 484 00                 | 2,131,984.00             | 2 121 084 00                   | 0.00                                  |
| Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures         | +                   | 2,132,484.00<br>(187,623.00) | (182,812.00)             | 2,131,984.00<br>(1,104.271.00) | (921,459.00)                          |
| OTHER FINANCING SOURCES (USES)  |                     | (107,023.00)                 | (102,012.00)             | (1,104,271.00)                 | ()21,439.00)                          |
| Issuance of Bonds   | 3710                |                              |                          |                                | 0.00                                  |
| Premium on Sale of Bonds  | 3791                |                              |                          |                                | 0.00                                  |
| Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements                       | 891<br>3750         |                              |                          |                                | 0.00                                  |
| Premium on Lease-Purchase Agreements  | 3793                |                              |                          |                                | 0.00                                  |
| Discount on Lease-Purchase Agreements   | 893                 |                              |                          |                                | 0.00                                  |
| Loans   | 3720                |                              |                          |                                | 0.00                                  |
| Sale of Capital Assets Loss Recoveries  | 3730<br>3740        |                              |                          |                                | 0.00                                  |
| Proceeds of Forward Supply Contract   | 3760                |                              |                          |                                | 0.00                                  |
| Face Value of Refunding Bonds   | 3715                |                              |                          |                                | 0.00                                  |
| Premium on Refunding Bonds  | 3792                |                              |                          |                                | 0.00                                  |
| Discount on Refunding Bonds   | 892                 |                              |                          |                                | 0.00                                  |
| Refunding Lease-Purchase Agreements  Premium on Refunding Lease-Purchase Agreements   | 3755<br>3794        |                              |                          |                                | 0.00                                  |
| Discount on Refunding Lease-Purchase Agreements                                       | 894                 |                              |                          |                                | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299)                                    | 760                 |                              |                          |                                | 0.00                                  |
| Transfers In  | 3600                | 2,273,431.00                 | 2,268,166.00             | 2,268,166.00                   | 0.00                                  |
| Transfers Out Total Other Financing Sources (Uses)                                    | 9700                | 2 272 421 00                 | 2 260 166 00             | 2 260 166 00                   | 0.00                                  |
| Total Other Financing Sources (Uses) SPECIAL ITEMS                                    |                     | 2,273,431.00                 | 2,268,166.00             | 2,268,166.00                   | 0.00                                  |
| EXTRAORDINARY ITEMS   | +                   |                              |                          |                                | 0.00                                  |
| Net Change in Fund Balances   | +                   | 2,085,808.00                 | 2,085,354.00             | 1,163,895.00                   | 0.00<br>(921,459.00)                  |
| Fund Balances, July 1, 2016   | 2800                | 16,659,673.00                | 16,659,673.00            | 16,659,673.00                  | (921,439.00)                          |
| Adjustments to Fund Balances  | 2891                | -,,                          |                          | -,,0                           | 0.00                                  |
| Fund Balances, June 30, 2017  | 2700                | 18,745,481.00                | 18,745,027.00            | 17,823,568.00                  | (921,459.00)                          |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND SBE BONDS For the Fiscal Year Ended June 30, 2017

|   | Budgeted Amounts    |  | nounts                   |                          | Variance with                         |
|---|---------------------|--|--------------------------|--------------------------|---------------------------------------|
|   | Account<br>Number   | Original   | Final                    | Actual<br>Amounts        | Final Budget -<br>Positive (Negative) |
| REVENUES  |                     | , and the second |                          |                          |                                       |
| Federal Direct  | 3100                |  |                          |                          | 0.00                                  |
| Federal Through State and Local<br>State Sources  | 3200<br>3300        | 1.674.655.00   | 1,641,863.00             | 1,641,863.00             | 0.00                                  |
| Local Sources:  | 3300                | 1,074,033.00   | 1,041,003.00             | 1,041,003.00             | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                      | 3411, 3421,         |  |                          |                          |                                       |
| Operational Purposes  | 3423                |  |                          |                          | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                                      | 3412, 3421,         |  |                          |                          |                                       |
| Debt Service  | 3423                |  |                          |                          | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Capital Projects                  | 3413, 3421,<br>3423 |  |                          |                          | 0.00                                  |
| Local Sales Taxes   | 3418, 3419          |  |                          |                          | 0.00                                  |
| Charges for Service - Food Service  | 345X                |  |                          |                          | 0.00                                  |
| Impact Fees   | 3496                |  |                          |                          | 0.00                                  |
| Other Local Revenue   |                     |  |                          |                          | 0.00                                  |
| Total Local Sources   | 3400                | 0.00   | 0.00                     | 0.00                     | 0.00                                  |
| Total Revenues EXPENDITURES   |                     | 1,674,655.00   | 1,641,863.00             | 1,641,863.00             | 0.00                                  |
| Current:  |                     |  |                          |                          |                                       |
| Instruction   | 5000                |  |                          |                          | 0.00                                  |
| Student Support Services  | 6100                |  |                          |                          | 0.00                                  |
| Instructional Media Services  | 6200                |  |                          |                          | 0.00                                  |
| Instruction and Curriculum Development Services   | 6300                |  |                          |                          | 0.00                                  |
| Instructional Staff Training Services   | 6400                |  |                          |                          | 0.00                                  |
| Instruction-Related Technology  Board   | 6500<br>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 Operation of Plant  | 7800<br>7900        |  |                          |                          | 0.00                                  |
| Maintenance of Plant  | 8100                |  |                          |                          | 0.00                                  |
| Administrative Technology Services  | 8200                |  |                          |                          | 0.00                                  |
| Community Services  | 9100                |  |                          |                          | 0.00                                  |
| Debt Service: (Function 9200)   |                     |  |                          |                          |                                       |
| Redemption of Principal   | 710                 | 1,352,000.00   | 1,352,000.00             | 1,352,000.00             | 0.00                                  |
| Interest Dues and Fees  | 720<br>730          | 322,655.00<br>2,500.00   | 322,655.00<br>8,923.00   | 322,655.00<br>8,923.00   | 0.00                                  |
| Miscellaneous   | 790                 | 2,300.00   | 901,513.00               | 901,513.00               | 0.00                                  |
| Capital Outlay:   | 770                 |  | 701,313.00               | y01,313.00               | 0.00                                  |
| Facilities Acquisition and Construction   | 7420                |  |                          |                          | 0.00                                  |
| Other Capital Outlay  | 9300                |  |                          |                          | 0.00                                  |
| Total Expenditures  |                     | 1,677,155.00   | 2,585,091.00             | 2,585,091.00             | 0.00                                  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                                       |                     | (2,500.00)   | (943,228.00)             | (943,228.00)             | 0.00                                  |
| OTHER FINANCING SOURCES (USES) Issuance of Bonds  | 3710                |  |                          |                          | 0.00                                  |
| Premium on Sale of Bonds  | 3791                |  |                          |                          | 0.00                                  |
| Discount on Sale of Bonds   | 891                 |  |                          |                          | 0.00                                  |
| Proceeds of Lease-Purchase Agreements   | 3750                |  |                          |                          | 0.00                                  |
| Premium on Lease-Purchase Agreements  | 3793                |  |                          |                          | 0.00                                  |
| Discount on Lease-Purchase Agreements   | 893                 |  |                          |                          | 0.00                                  |
| Loans Solo of Capital Accets  | 3720<br>3730        |  |                          |                          | 0.00                                  |
| Sale of Capital Assets Loss Recoveries  | 3730                |  |                          |                          | 0.00                                  |
| Proceeds of Forward Supply Contract   | 3760                |  |                          |                          | 0.00                                  |
| Face Value of Refunding Bonds   | 3715                |  | 1,519,000.00             | 1,519,000.00             | 0.00                                  |
| Premium on Refunding Bonds  | 3792                |  | 231,044.00               | 231,044.00               | 0.00                                  |
| Discount on Refunding Bonds   | 892                 |  |                          |                          | 0.00                                  |
| Refunding Lease-Purchase Agreements   | 3755                |  |                          |                          | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements  Discount on Refunding Lease-Purchase Agreements | 3794<br>894         |  |                          |                          | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299)  | 760                 |  |                          |                          | 0.00                                  |
| Transfers In  | 3600                |  |                          |                          | 0.00                                  |
| Transfers Out   | 9700                |  |                          |                          | 0.00                                  |
| Total Other Financing Sources (Uses)  |                     | 0.00   | 1,750,044.00             | 1,750,044.00             | 0.00                                  |
| SPECIAL ITEMS   |                     |  |                          |                          |                                       |
| EXTRAORDINARY ITEMS   |                     |  |                          |                          | 0.00                                  |
| Not Change in Fund Delances   |                     | (2.500.00)   | 006 016 00               | 906 916 00               | 0.00                                  |
| Net Change in Fund Balances<br>Fund Balances, July 1, 2016                                      | 2800                | (2,500.00)<br>162,011.00   | 806,816.00<br>162,011.00 | 806,816.00<br>162,011.00 | 0.00                                  |
| Adjustments to Fund Balances  | 2891                | 102,011.00   | 102,011.00               | 102,011.00               | 0.00                                  |
| Fund Balances, June 30, 2017  | 2700                | 159,511.00   | 968,827.00               | 968,827.00               | 0.00                                  |

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND LOCAL CAPITAL IMPROVEMENT TAX For the Fiscal Year Ended June 30, 2017

|   |  | Budgeted Amounts |   |   | Variance with                         |
|---|--|------------------|---|---|---------------------------------------|
|   | Account<br>Number                                | Original         | Final                                   | Actual<br>Amounts                       | Final Budget -<br>Positive (Negative) |
| REVENUES<br>Federal Direct  | 3100   |                  |   |   | 0.00                                  |
| Federal Through State and Local   | 3200   |                  |   |   | 0.00                                  |
| State Sources   | 3300   |                  |   |   | 0.00                                  |
| Local Sources:  |  |                  |   |   |                                       |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3411, 3421,                                      |                  |   |   |                                       |
| Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for       | 3423   |                  |   |   | 0.00                                  |
| Debt Service  | 3412, 3421,<br>3423                              |                  |   |   | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3413, 3421,                                      |                  |   |   | 0.00                                  |
| Capital Projects  | 3423   | 78,967,903.00    | 79,833,647.00                           | 79,833,647.00                           | 0.00                                  |
| Local Sales Taxes   | 3418, 3419                                       |                  |   |   | 0.00                                  |
| Charges for Service - Food Service  | 345X   |                  |   |   | 0.00                                  |
| Impact Fees   | 3496   |                  | 272 504 00                              | 272.504.00                              | 0.00                                  |
| Other Local Revenue Total Local Sources   | 3400   | 78,967,903.00    | 372,504.00<br>80,206,151.00             | 372,504.00<br>80,206,151.00             | 0.00                                  |
| Total Revenues  | 3400   | 78,967,903.00    | 80,206,151.00                           | 80,206,151.00                           | 0.00                                  |
| EXPENDITURES  |  | ,                | *************************************** | *************************************** |                                       |
| Current:  |  |                  |   |   |                                       |
| Instruction   | 5000   |                  |   |   | 0.00                                  |
| Student Support Services  | 6100   |                  |   |   | 0.00                                  |
| Instructional Media Services Instruction and Curriculum Development Services          | 6200<br>6300                                     |                  |   |   | 0.00                                  |
| Instruction and Curriculum Development Services Instructional Staff Training Services | 6400   |                  |   | +                                       | 0.00                                  |
| Instruction-Related Technology  | 6500   |                  |   |   | 0.00                                  |
| Board   | 7100   |                  |   |   | 0.00                                  |
| General Administration  | 7200   |                  |   |   | 0.00                                  |
| School Administration   | 7300   |                  |   |   | 0.00                                  |
| Facilities Acquisition and Construction   | 7410   | 58,202,900.00    | 38,760,220.00                           | 12,672,139.00                           | 26,088,081.00                         |
| Fiscal Services Food Services   | 7500<br>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  Debt Service: (Function 9200)                                     | 9100   |                  |   |   | 0.00                                  |
| Redemption of Principal   | 710  |                  |   |   | 0.00                                  |
| Interest  | 720  |                  |   |   | 0.00                                  |
| Dues and Fees   | 730  |                  |   |   | 0.00                                  |
| Miscellaneous   | 790  |                  |   |   | 0.00                                  |
| Capital Outlay:   | 7.00   |                  | 24 524 552 00                           | 24 524 552 00                           | 0.00                                  |
| Facilities Acquisition and Construction Other Capital Outlay                          | 7420<br>9300                                     |                  | 21,631,553.00                           | 21,631,553.00                           | 0.00                                  |
| Total Expenditures  | 9300   | 58,202,900.00    | 60,391,773.00                           | 34,303,692.00                           | 26,088,081.00                         |
| Excess (Deficiency) of Revenues Over (Under) Expenditures                             |  | 20,765,003.00    | 19,814,378.00                           | 45,902,459.00                           | 26,088,081.00                         |
| OTHER FINANCING SOURCES (USES)  |  | , ,              | , ,                                     | , ,                                     | <u> </u>                              |
| Issuance of Bonds   | 3710   |                  |   |   | 0.00                                  |
| Premium on Sale of Bonds  | 3791   |                  |   |   | 0.00                                  |
| Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements                       | 891  |                  |   |   | 0.00                                  |
| Proceeds of Lease-Purchase Agreements  Premium on Lease-Purchase Agreements           | 3750<br>3793                                     |                  |   |   | 0.00                                  |
| Discount on Lease-Purchase Agreements   | 893  |                  |   |   | 0.00                                  |
| Loans   | 3720   |                  |   |   | 0.00                                  |
| Sale of Capital Assets  | 3730   |                  |   |   | 0.00                                  |
| Loss Recoveries   | 3740   |                  |   |   | 0.00                                  |
| Proceeds of Forward Supply Contract   | 3760   |                  |   |   | 0.00                                  |
| Proceeds from Special Facility Construction Account Face Value of Refunding Bonds     | 3770<br>3715                                     |                  |   |   | 0.00                                  |
| Premium on Refunding Bonds  | 3792   |                  |   |   | 0.00                                  |
| Discount on Refunding Bonds   | 892  |                  |   |   | 0.00                                  |
| Refunding Lease-Purchase Agreements   | 3755   |                  |   |   | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements  | 3794   |                  |   |   | 0.00                                  |
| Discount on Refunding Lease-Purchase Agreements                                       | 894  |                  |   |   | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299) Transfers In                       | 760<br>3600                                      |                  |   |   | 0.00                                  |
| Transfers Out   | 9700   | (44,528,198.00)  | (42,992,025.00)                         | (42,992,025.00)                         | 0.00                                  |
| Total Other Financing Sources (Uses)  | 7.00   | (44,528,198.00)  | (42,992,025.00)                         | (42,992,025.00)                         | 0.00                                  |
| SPECIAL ITEMS   | <del>                                     </del> | ,,               | , | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 5.00                                  |
|   | 1  |                  |   |   | 0.00                                  |
| EXTRAORDINARY ITEMS   |  |                  |   |   | 0.00                                  |
| Net Change in Fund Balances   | +  | (23,763,195.00)  | (23,177,647.00)                         | 2,910,434.00                            | 26,088,081.00                         |
| Fund Balances, July 1, 2016   | 2800   | 33,297,826.00    | 33,297,826.00                           | 33,297,826.00                           | 0.00                                  |
| Adjustments to Fund Balances  | 2891   |                  | ,                                       |   | 0.00                                  |
| Fund Balances, June 30, 2017  | 2700   | 9,534,631.00     | 10,120,179.00                           | 36,208,260.00                           | 26,088,081.00                         |

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

|   | Budgeted Amounts    |                                  |                                  |   |                                       |  |
|---|---------------------|----------------------------------|----------------------------------|---|---------------------------------------|--|
|   | Account<br>Number   | Original                         | Final                            | Actual<br>Amounts                       | Final Budget -<br>Positive (Negative) |  |
| REVENUES  | 2100                | · ·                              |                                  |   | 0.00                                  |  |
| Federal Direct Federal Through State and Local  | 3100<br>3200        |                                  |                                  |   | 0.00                                  |  |
| State Sources   | 3300                | 1,770,013.00                     | 1,782,380.00                     | 1,932,350.00                            | 149,970.00                            |  |
| Local Sources:  |                     | ,,,,,,                           | , ,                              | , | . ,                                   |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Operational Purposes    | 3411, 3421,<br>3423 |                                  |                                  |   | 0.00                                  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for<br>Debt Service            | 3412, 3421,<br>3423 |                                  |                                  |   | 0.00                                  |  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                            | 3413, 3421,         |                                  |                                  |   |                                       |  |
| Capital Projects  | 3423<br>3418, 3419  | 18 (14 210 00                    | 10.010.026.00                    | 10.010.026.00                           | 0.00                                  |  |
| Local Sales Taxes  Charges for Service - Food Service                                 | 3418, 3419<br>345X  | 18,614,219.00                    | 18,810,036.00                    | 18,810,036.00                           | 0.00                                  |  |
| Impact Fees   | 3496                | 2,000,000.00                     | 5,012,705.00                     | 5,012,705.00                            | 0.00                                  |  |
| Other Local Revenue   |                     | 5,678,176.00                     | 5,896,671.00                     | 4,489,147.00                            | (1,407,524.00)                        |  |
| Total Local Sources   | 3400                | 26,292,395.00                    | 29,719,412.00                    | 28,311,888.00                           | (1,407,524.00)                        |  |
| Total Revenues EXPENDITURES   |                     | 28,062,408.00                    | 31,501,792.00                    | 30,244,238.00                           | (1,257,554.00)                        |  |
| Current:  |                     |                                  |                                  |   |                                       |  |
| Instruction   | 5000                |                                  |                                  |   | 0.00                                  |  |
| Student Support Services  | 6100                |                                  |                                  |   | 0.00                                  |  |
| Instructional Media Services  | 6200                |                                  |                                  |   | 0.00                                  |  |
| Instruction and Curriculum Development Services Instructional Staff Training Services | 6300<br>6400        |                                  |                                  |   | 0.00                                  |  |
| Instructional Staff Training Services Instruction-Related Technology                  | 6400<br>6500        |                                  |                                  |   | 0.00                                  |  |
| Board   | 7100                |                                  |                                  |   | 0.00                                  |  |
| General Administration  | 7200                |                                  |                                  |   | 0.00                                  |  |
| School Administration   | 7300                |                                  |                                  |   | 0.00                                  |  |
| Facilities Acquisition and Construction   | 7410                | 46,633,542.00                    | 34,596,834.00                    | 7,050,211.00                            | 27,546,623.00                         |  |
| Fiscal Services   | 7500                |                                  |                                  |   | 0.00                                  |  |
| Food Services Central Services  | 7600<br>7700        |                                  |                                  |   | 0.00                                  |  |
| Student Transportation Services   | 7800                |                                  |                                  |   | 0.00                                  |  |
| Operation of Plant  | 7900                |                                  |                                  |   | 0.00                                  |  |
| Maintenance of Plant  | 8100                |                                  |                                  |   | 0.00                                  |  |
| Administrative Technology Services  | 8200                |                                  |                                  |   | 0.00                                  |  |
| Community Services  | 9100                |                                  |                                  |   | 0.00                                  |  |
| Debt Service: (Function 9200)   | 710                 |                                  |                                  |   | 0.00                                  |  |
| Redemption of Principal Interest  | 710<br>720          |                                  |                                  |   | 0.00                                  |  |
| Dues and Fees   | 730                 |                                  |                                  |   | 0.00                                  |  |
| Miscellaneous   | 790                 |                                  |                                  |   | 0.00                                  |  |
| Capital Outlay:   |                     |                                  |                                  |   |                                       |  |
| Facilities Acquisition and Construction   | 7420                |                                  | 29,454,266.00                    | 29,454,266.00                           | 0.00                                  |  |
| Other Capital Outlay  | 9300                | 16 622 512 00                    | 64.051.100.00                    | 26.504.455.00                           | 0.00                                  |  |
| Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures          |                     | 46,633,542.00<br>(18,571,134.00) | 64,051,100.00<br>(32,549,308.00) | 36,504,477.00<br>(6,260,239.00)         | 27,546,623.00<br>26,289,069.00        |  |
| OTHER FINANCING SOURCES (USES)  |                     | (10,371,134.00)                  | (32,349,308.00)                  | (0,200,239.00)                          | 20,289,009.00                         |  |
| Issuance of Bonds   | 3710                |                                  |                                  |   | 0.00                                  |  |
| Premium on Sale of Bonds  | 3791                |                                  |                                  |   | 0.00                                  |  |
| Discount on Sale of Bonds   | 891                 |                                  |                                  |   | 0.00                                  |  |
| Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements            | 3750<br>3793        |                                  |                                  |   | 0.00                                  |  |
| Discount on Lease-Purchase Agreements   | 893                 |                                  |                                  |   | 0.00                                  |  |
| Loans   | 3720                |                                  | 10,535,376.00                    | 10,535,376.00                           | 0.00                                  |  |
| Sale of Capital Assets  | 3730                |                                  |                                  |   | 0.00                                  |  |
| Loss Recoveries   | 3740                |                                  |                                  |   | 0.00                                  |  |
| Proceeds of Forward Supply Contract   | 3760                |                                  |                                  |   | 0.00                                  |  |
| Proceeds from Special Facility Construction Account  Face Value of Perioding Bonds    | 3770<br>3715        |                                  |                                  |   | 0.00                                  |  |
| Face Value of Refunding Bonds Premium on Refunding Bonds                              | 3715<br>3792        |                                  |                                  |   | 0.00                                  |  |
| Discount on Refunding Bonds   | 892                 |                                  |                                  |   | 0.00                                  |  |
| Refunding Lease-Purchase Agreements   | 3755                |                                  |                                  |   | 0.00                                  |  |
| Premium on Refunding Lease-Purchase Agreements  | 3794                |                                  |                                  |   | 0.00                                  |  |
| Discount on Refunding Lease-Purchase Agreements                                       | 894                 |                                  |                                  |   | 0.00                                  |  |
| Payments to Refunding Escrow Agent (Function 9299) Transfers In                       | 760<br>3600         |                                  |                                  |   | 0.00                                  |  |
| Transfers Out   | 9700                | (1,770,013.00)                   | (2,239,858.00)                   | (2,239,858.00)                          | 0.00                                  |  |
| Total Other Financing Sources (Uses)  | 7.00                | (1,770,013.00)                   | 8,295,518.00                     | 8,295,518.00                            | 0.00                                  |  |
| SPECIAL ITEMS   |                     |                                  | , ,                              | , ,                                     |                                       |  |
| EXTRAORDINARY ITEMS   |                     |                                  |                                  |   | 0.00                                  |  |
| Net Change in Fund Balances   | +                   | (20,341,147.00)                  | (24,253,790.00)                  | 2,035,279.00                            | 26,289,069.00                         |  |
| Fund Balances, July 1, 2016   | 2800                | 26,353,468.00                    | 26,353,468.00                    | 26,353,468.00                           | 0.00                                  |  |
| Adjustments to Fund Balances  | 2891                |                                  |                                  |   | 0.00                                  |  |
| Fund Balances, June 30, 2017  | 2700                | 6,012,321.00                     | 2,099,678.00                     | 28,388,747.00                           | 26,289,069.00                         |  |

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND PUBLIC EDUCATION CAPITAL OUTLAY(PECO) For the Fiscal Year Ended June 30, 2017

|  |                     | Budgeted Ar    | mounts         |                   | Variance with                         |
|--|---------------------|----------------|----------------|-------------------|---------------------------------------|
|  | Account<br>Number   | Original       | Final          | Actual<br>Amounts | Final Budget -<br>Positive (Negative) |
| REVENUES<br>Federal Direct   | 3100                |                |                |                   | 0.00                                  |
| Federal Through State and Local  | 3200                |                |                |                   | 0.00                                  |
| State Sources  | 3300                | 4,156,515.00   | 4,156,515.00   | 4,156,515.00      | 0.00                                  |
| Local Sources:   |                     |                |                |                   |                                       |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                               | 3411, 3421,         |                |                |                   | 0.00                                  |
| Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for          | 3423<br>3412, 3421, |                |                |                   | 0.00                                  |
| Debt Service   | 3423                |                |                |                   | 0.00                                  |
| Property Taxes Levied, Tax Redemptions and Excess Fees for                               | 3413, 3421,         |                |                |                   |                                       |
| Capital Projects   | 3423                |                |                |                   | 0.00                                  |
| Local Sales Taxes  | 3418, 3419          |                |                |                   | 0.00                                  |
| Charges for Service - Food Service<br>Impact Fees  | 345X<br>3496        |                |                |                   | 0.00                                  |
| Other Local Revenue  | 5470                |                | 503.00         | 502.00            | (1.00)                                |
| Total Local Sources  | 3400                | 0.00           | 503.00         | 502.00            | (1.00)                                |
| Total Revenues   |                     | 4,156,515.00   | 4,157,018.00   | 4,157,017.00      | (1.00)                                |
| EXPENDITURES   |                     |                |                |                   |                                       |
| Current: Instruction   | 5000                |                |                |                   | 0.00                                  |
| Student Support Services   | 6100                |                |                |                   | 0.00                                  |
| Instructional Media Services   | 6200                |                |                |                   | 0.00                                  |
| Instruction and Curriculum Development Services  | 6300                |                |                |                   | 0.00                                  |
| Instructional Staff Training Services  | 6400                |                |                |                   | 0.00                                  |
| Instruction-Related Technology   | 6500                |                |                |                   | 0.00                                  |
| Board General Administration   | 7100<br>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 Operation of Plant                                       | 7800<br>7900        |                |                |                   | 0.00                                  |
| Maintenance of Plant   | 8100                |                |                |                   | 0.00                                  |
| Administrative Technology Services   | 8200                |                |                |                   | 0.00                                  |
| Community Services   | 9100                |                |                |                   | 0.00                                  |
| Debt Service: (Function 9200)  |                     |                |                |                   |                                       |
| Redemption of Principal  | 710                 |                |                |                   | 0.00                                  |
| Interest Dues and Fees   | 720<br>730          |                |                |                   | 0.00                                  |
| Miscellaneous  | 790                 |                |                |                   | 0.00                                  |
| Capital Outlay:  | 7,0                 |                |                |                   | 0.00                                  |
| Facilities Acquisition and Construction  | 7420                | 3,000,000.00   | 3,000,000.00   | 3,000,000.00      | 0.00                                  |
| Other Capital Outlay   | 9300                |                |                |                   | 0.00                                  |
| Total Expenditures   |                     | 3,000,000.00   | 3,000,000.00   | 3,000,000.00      | 0.00                                  |
| Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) |                     | 1,156,515.00   | 1,157,018.00   | 1,157,017.00      | (1.00)                                |
| Issuance of Bonds  | 3710                |                |                |                   | 0.00                                  |
| Premium on Sale of Bonds   | 3791                |                |                |                   | 0.00                                  |
| Discount on Sale of Bonds  | 891                 |                |                |                   | 0.00                                  |
| Proceeds of Lease-Purchase Agreements  | 3750                |                |                |                   | 0.00                                  |
| Premium on Lease-Purchase Agreements   | 3793<br>893         |                |                |                   | 0.00                                  |
| Discount on Lease-Purchase Agreements Loans  | 893<br>3720         |                |                |                   | 0.00                                  |
| Sale of Capital Assets   | 3730                |                |                |                   | 0.00                                  |
| Loss Recoveries  | 3740                |                |                |                   | 0.00                                  |
| Proceeds of Forward Supply Contract  | 3760                |                |                |                   | 0.00                                  |
| Proceeds from Special Facility Construction Account                                      | 3770                |                |                |                   | 0.00                                  |
| Face Value of Refunding Bonds Premium on Refunding Bonds                                 | 3715                |                |                |                   | 0.00                                  |
| Discount on Refunding Bonds  | 3792<br>892         |                |                |                   | 0.00                                  |
| Refunding Lease-Purchase Agreements  | 3755                |                |                |                   | 0.00                                  |
| Premium on Refunding Lease-Purchase Agreements   | 3794                |                |                |                   | 0.00                                  |
| Discount on Refunding Lease-Purchase Agreements  | 894                 |                |                |                   | 0.00                                  |
| Payments to Refunding Escrow Agent (Function 9299)                                       | 760                 |                |                |                   | 0.00                                  |
| Transfers In<br>Transfers Out  | 3600<br>9700        | (1,156,515.00) | (1,157,018.00) | (1,157,017.00)    | 0.00                                  |
| Total Other Financing Sources (Uses)   | 9700                | (1,156,515.00) | (1,157,018.00) | (1,157,017.00)    | 1.00                                  |
| SPECIAL ITEMS  | †                   | (1,150,515.00) | (1,157,010.00) | (1,157,017.00)    | 1.00                                  |
|  |                     |                |                |                   | 0.00                                  |
| EXTRAORDINARY ITEMS  |                     |                |                |                   |                                       |
| Not Change in Fund Palanges  |                     | 0.00           | 0.00           | 0.00              | 0.00                                  |
| Net Change in Fund Balances<br>Fund Balances, July 1, 2016                               | 2800                | 0.00           | 0.00           | 0.00              | 0.00                                  |
| Adjustments to Fund Balances   | 2891                | 0.00           |                |                   | 0.00                                  |
| Fund Balances, June 30, 2017   | 2700                | 0.00           | 0.00           | 0.00              | 0.00                                  |

# DISTRICT SCHOOL BOARD OF SARASOTA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND CAPITAL OUTLAY AND DEBT SERVICE (CODS) For the Fiscal Year Ended June 30, 2017

|  |                    | Budgeted An | nounts     |                   | Variance with                             |
|--|--------------------|-------------|------------|-------------------|---|
|  | Account            |             |            | Actual            | Final Budget -                            |
|  | Number             | Original    | Final      | Amounts           | Positive (Negative)                       |
| REVENUES   | 2100               |             |            |                   | 0.00                                      |
| Federal Direct Federal Through State and Local   | 3100<br>3200       |             |            |                   | 0.00                                      |
| State Sources  | 3300               | 128,971.00  | 199,346.00 | 199,341.00        | (5.00                                     |
| Local Sources:   | 2300               | 120,571.00  | 155,510.00 | 1,5,5,11.00       | (5.00                                     |
| Property Taxes Levied, Tax Redemptions and Excess Fees for   | 3411, 3421,        |             |            |                   |   |
| Operational Purposes   | 3423               |             |            |                   | 0.00                                      |
| Property Taxes Levied, Tax Redemptions and Excess Fees for   | 3412, 3421,        |             |            |                   |   |
| Debt Service   | 3423               |             |            |                   | 0.00                                      |
| Property Taxes Levied, Tax Redemptions and Excess Fees for   | 3413, 3421,        |             |            |                   | 0.00                                      |
| Capital Projects Local Sales Taxes   | 3423<br>3418, 3419 |             |            |                   | 0.00                                      |
| Charges for Service - Food Service   | 345X               |             |            |                   | 0.00                                      |
| Impact Fees  | 3496               |             |            |                   | 0.00                                      |
| Other Local Revenue  | 5.70               |             |            | 6.00              | 6.00                                      |
| Total Local Sources  | 3400               | 0.00        | 0.00       | 6.00              | 6.00                                      |
| Total Revenues   |                    | 128,971.00  | 199,346.00 | 199,347.00        | 1.00                                      |
| EXPENDITURES   |                    |             |            |                   |   |
| Current:   |                    |             |            |                   |   |
| Instruction  | 5000               |             |            |                   | 0.00                                      |
| Student Support Services Instructional Media Services  | 6100<br>6200       |             |            |                   | 0.00                                      |
| Instructional Media Services Instruction and Curriculum Development Services                         | 6300               |             |            |                   | 0.00                                      |
| Instructional Staff Training Services  | 6400               |             |            |                   | 0.00                                      |
| Instruction-Related Technology   | 6500               |             |            |                   | 0.00                                      |
| Board  | 7100               |             |            |                   | 0.00                                      |
| General Administration   | 7200               |             |            |                   | 0.00                                      |
| School Administration  | 7300               |             |            |                   | 0.00                                      |
| Facilities Acquisition and Construction  | 7410               | 127,471.00  | 187,525.00 | 171,029.00        | 16,496.00                                 |
| Fiscal Services  | 7500               |             |            |                   | 0.00                                      |
| Food Services  | 7600               |             |            |                   | 0.00                                      |
| Central Services   | 7700               |             |            |                   | 0.00                                      |
| Student Transportation Services Operation of Plant   | 7800<br>7900       |             |            |                   | 0.00                                      |
| Maintenance of Plant   | 8100               |             |            |                   | 0.00                                      |
| Administrative Technology Services   | 8200               |             |            |                   | 0.00                                      |
| Community Services   | 9100               |             |            |                   | 0.00                                      |
| Debt Service: (Function 9200)  |                    |             |            |                   |   |
| Redemption of Principal  | 710                |             |            |                   | 0.00                                      |
| Interest   | 720                |             |            |                   | 0.00                                      |
| Dues and Fees  | 730                | 1,500.00    | 1,500.00   | 1,399.00          | 101.00                                    |
| Miscellaneous  | 790                |             |            |                   | 0.00                                      |
| Capital Outlay:  | 7.120              |             | 10 221 00  | 10 221 00         | 0.00                                      |
| Facilities Acquisition and Construction Other Capital Outlay   | 7420<br>9300       |             | 10,321.00  | 10,321.00         | 0.00                                      |
| Total Expenditures   | 9300               | 128,971.00  | 199,346.00 | 182,749.00        | 16,597.00                                 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |                    | 0.00        | 0.00       | 16,598.00         | 16,598.00                                 |
| OTHER FINANCING SOURCES (USES)   |                    | 0.00        | 0.00       | 10,50.00          | 10,000                                    |
| Issuance of Bonds  | 3710               |             |            |                   | 0.00                                      |
| Premium on Sale of Bonds   | 3791               |             |            |                   | 0.00                                      |
| Discount on Sale of Bonds  | 891                |             |            |                   | 0.00                                      |
| Proceeds of Lease-Purchase Agreements  | 3750               |             |            |                   | 0.00                                      |
| Premium on Lease-Purchase Agreements   | 3793               |             |            |                   | 0.00                                      |
| Discount on Lease-Purchase Agreements  | 893<br>3720        |             |            |                   | 0.00                                      |
| Loans Sale of Capital Assets   | 3730               |             |            |                   | 0.00                                      |
| Loss Recoveries  | 3740               |             |            |                   | 0.00                                      |
| Proceeds of Forward Supply Contract  | 3760               |             |            |                   | 0.00                                      |
| Proceeds from Special Facility Construction Account  | 3770               |             |            |                   | 0.00                                      |
| Face Value of Refunding Bonds  | 3715               |             |            |                   | 0.00                                      |
| Premium on Refunding Bonds   | 3792               |             |            |                   | 0.00                                      |
| Discount on Refunding Bonds  | 892                |             |            |                   | 0.00                                      |
| Refunding Lease-Purchase Agreements  | 3755               |             |            |                   | 0.00                                      |
| Premium on Refunding Lease-Purchase Agreements   | 3794               |             |            |                   | 0.00                                      |
| Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)   | 894                |             |            |                   | 0.00                                      |
| Transfers In   | 760<br>3600        |             |            |                   | 0.00                                      |
| Transfers Out  | 9700               |             |            |                   | 0.00                                      |
| L LIGHAN LA VIII   | >,00               | 0.00        | 0.00       | 0.00              | 0.00                                      |
|  |                    |             | 0.00       | 5.50              | 3.00                                      |
| Total Other Financing Sources (Uses) SPECIAL ITEMS   |                    | 0.00        |            | l                 |   |
| Total Other Financing Sources (Uses)   |                    | 0.00        |            |                   | 0.00                                      |
| Total Other Financing Sources (Uses)   |                    | 0.00        |            |                   | 0.00                                      |
| Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS                               |                    |             |            |                   | 0.00                                      |
| Total Other Financing Sources (Uses) SPECIAL ITEMS  EXTRAORDINARY ITEMS  Net Change in Fund Balances |                    | 0.00        | 0.00       | 16,598.00         | 0.00<br>16,598.00                         |
| Total Other Financing Sources (Uses)  SPECIAL ITEMS  EXTRAORDINARY ITEMS                             | 2800<br>2891       |             | 0.00       | 16,598.00<br>0.00 | 0.00<br>0.00<br>16,598.00<br>0.00<br>0.00 |

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

|   | Account<br>Number   | Self-Insurance<br>711                                       | Self-Insurance<br>712                                       | Self-Insurance<br>713                                       | Self-Insurance<br>714                                       | Self-Insurance<br>715   | Consortium Programs<br>731                                  | Other Internal Service<br>791                               | Total Internal<br>Service Funds  |
|---|---|---|---|---|---|---|---|---|--|
| ASSETS Cash and Cash Equivalents  | 1110  | 2,332,420.00  | 2,046,851.00  | 1,780,610.00  | 984,629.00  | 28,899,368.00   | 0.00  | 0.00  | 36,043,878.00  |
| Investments   | 1160  | 10,237,679.00   | 5,130,920.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 15,368,599.00  |
| Accounts Receivable, Net  | 1131  | 67,985.00   | 0.00  | 0.00  | 0.00  | 294,544.00  | 0.00  | 0.00  | 362,529.00   |
| Interest Receivable on Investments  Due From Other Agencies   | 1170<br>1220  | 34,674.00<br>0.00   | 17,378.00   | 0.00<br>46,742.00   | 0.00  | 0.00  | 0.00  | 0.00  | 52,052.00<br>46,742.00   |
| Due From Insurer  | 1180  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Due From Budgetary Funds  | 1141  | 0.00  | 0.00  | 1,190.00  | 0.00  | 1,855.00  | 0.00  | 0.00  | 3,045.00   |
| Deposits Receivable   | 1210  | 75,000.00   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 75,000.00  |
| Cash with Fiscal/Service Agents   | 1114  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Section 1011.13, F.S., Loan Proceeds  | 1420  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Inventory Prepaid Items   | 1150<br>1230  | 0.00<br>612.00  | 0.00<br>11,090.00   | 0.00<br>721.00  | 0.00<br>529.00  | 0.00<br>946.00  | 0.00  | 0.00  | 0.00<br>13,898.00  |
| Long-Term Investments   | 1460  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Prepaid Insurance Costs   | 1430  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Other Postemployment Benefits Asset   | 1410  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Pension Asset   | 1415  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Capital Assets:   |   |   |   |   |   |   |   |   |  |
| Land Land Improvements - Nondepreciable   | 1310<br>1315  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Construction in Progress  | 1360  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Nondepreciable Capital Assets   | 1300  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Improvements Other Than Buildings   | 1320  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accumulated Depreciation  | 1329  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Buildings and Fixed Equipment   | 1330  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accumulated Depreciation  | 1339  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Furniture, Fixtures and Equipment Accumulated Depreciation  | 1340<br>1349  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accumulated Depreciation  Motor Vehicles  | 1349  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accumulated Depreciation  | 1359  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Property Under Capital Leases   | 1370  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accumulated Depreciation  | 1379  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Computer Software   | 1382  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accumulated Amortization  | 1389  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Depreciable Capital Assets, Net   |   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Total Capital Assets Total Assets   |   | 0.00<br>12,748,370.00                                       | 7,206,239.00  | 0.00<br>1,829,263.00  | 0.00<br>985,158.00  | 0.00<br>29,196,713.00   | 0.00  | 0.00  | 0.00<br>51,965,743.00  |
| DEFERRED OUTFLOWS OF RESOURCES  |   | 12,748,370.00   | 7,200,237.00  | 1,027,203.00  | 705,150.00  | 27,170,713.00   | 0.00  | 0.00  | 51,705,745.00  |
| Accumulated Decrease in Fair Value of Hedging Derivatives   | 1910  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Net Carrying Amount of Debt Refunding   | 1920  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Pension   | 1940  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Other Postemployment Benefits   | 1950  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Total Deferred Outflows of Resources  |   | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| LIABILITIES  God Overdent   | 2125  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Cash Overdraft Accrued Salaries and Benefits  | 2110  | 57.00   | 0.00  | 0.00  | 101.00  | 0.00  | 0.00  | 0.00  | 158.00   |
| Payroll Deductions and Withholdings   | 2170  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accounts Payable  | 2120  | 8,775.00  | 2,295.00  | 0.00  | 2,874.00  | 3,781,853.00  | 0.00  | 0.00  | 3,795,797.00   |
| Sales Tax Payable   | 2260  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Accrued Interest Payable  | 2210  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   |
| Deposits Payable  | 2220  | 0.00  | 0.00  |   | 0.00  |   |   |   |  |
| Due to Other Agencies   |   |   |   | 0.00  |   | 0.00  | 0.00  | 0.00  | 0.00   |
| Due to Budgeton: Funds  | 2230  | 4.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00<br>0.00  | 0.00<br>4.00   |
| Due to Budgetary Funds Pension Liability  | 2161  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00<br>0.00  | 0.00<br>0.00<br>0.00  | 0.00<br>4.00<br>0.00   |
| Pension Liability   | 2161<br>2115  | 0.00  | 0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00                                | 0.00<br>4.00<br>0.00<br>0.00   |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable   | 2161<br>2115<br>2116<br>2130  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00<br>0.00  | 0.00<br>0.00<br>0.00  | 0.00<br>4.00<br>0.00   |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program  | 2161<br>2115<br>2116<br>2130<br>2271  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>4.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment  | 2161<br>2115<br>2116<br>2130<br>2271<br>2272  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>4.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uncarned Revenues  | 2161<br>2115<br>2116<br>2130<br>2271  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>4.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Pension Liability Other Postemplayment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities:   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>4.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year:   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>4.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Pension Liability Other Postemplayment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities:   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00                | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0   | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>4.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00   |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Uppaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims  | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>8,194,401.00<br>0.00<br>0.00<br>3,135,000.00                        | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>8,194,401.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,00<br>0,0 | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360<br>2365  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>8,194,401.00<br>0.00<br>0.00<br>3,135,000.00                        | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>8,194,401.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Other Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year  | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360<br>2365  | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>8,194,401.00<br>0.00<br>0.00<br>3,135,000.00                        | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Portion Due After One Year:   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360<br>2365  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>8,194,401.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences  | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2350<br>2366<br>2365<br>2380  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Liability for Compensated Absences Estimated Liability for Long-Term Claims  | 2161<br>2115<br>2116<br>2130<br>2271<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2380<br>2350<br>2350<br>2350<br>2350  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Other Postemplayment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearmed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Congent Compensated Absences Estimated Liability for Compensated Research Description Compensated Absences Estimated Liability for Compensated Research Benefits Obligation Net Other Postemployment Benefits Obligation   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360<br>2365<br>2380<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>235                         | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Depressated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Net Other Dostemployment Benefits Obligation Net Pension Liability Net Other Dostemployment Benefits Obligation  | 2161<br>2115<br>2116<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2380<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2360<br>2365                | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Under Postemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Estimated Liability for Long-Term Liabilities Doe Within One Year: Portion Due After One Year: Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360<br>2365<br>2380<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>235                         | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Die Within One Year Despitation Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities   | 2161<br>2115<br>2116<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2380<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2360<br>2365                | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Under Destemployment Benefits Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Unearmed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year   | 2161<br>2115<br>2116<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2380<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2360<br>2365                | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability  Other Postemployment Benefits Liability  Judgments Payable  Estimated Uppidel Claims - Self-Insurance Program  Estimated Liability for Claims Adjustment  Unearned Revenues  Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases  Liability for Compensated Absences  Estimated Liability for Long-Term Claims  Net Other Postemployment Benefits Obligation  Net Pension Liability Oher Long-Term Liabilities  Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases  Liability for Compensated Absences  Estimated Liability for Long-Term Claims  Net Other Postemployment Benefits Obligation  Net Pension Luber Capital Leases  Liability for Compensated Absences  Estimated Liability for Long-Term Claims  Net Other Postemployment Benefits Obligation  Net Pension Liability Other Long-Term Liabilities  Due la More Than One Year  Total Long-Term Liabilities  Due In More Than One Year  Total Long-Term Liabilities  DEFERRED INFLOWS OF RESOURCES  | 2161<br>2115<br>2116<br>2130<br>2271<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2360<br>2365<br>2380<br>2350<br>2350<br>2350<br>2360<br>2365<br>2380                                | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Insurance Program (Uneamed Revenues) Noncurrent Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Obther Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives  | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2350<br>2365<br>2365<br>2380<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>235                 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.000 4.000 0.000 0.000 0.000 0.000 0.000 0.000 8.194,401.00 0.000 6.377,948.00 0.000 6.377,948.00 0.22,571.00 6.193,224.00 0.00 0.000 0.000 0.24,584,103.00 24,584,103.00   |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unability for Claims Adjustment Unearmed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Portion Due After One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Dostemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2380<br>2350<br>2365<br>2380<br>2350<br>2365<br>2380  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.000 4.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.377,948.00 0.000 0.377,948.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.24,575,500 0.24,584,103.00 0.000 |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Due in More Than One Year Total Long-Term Liabilities Due in More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding   | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2350<br>2360<br>2365<br>2380<br>2350<br>2360<br>2365<br>2380<br>2360<br>2360<br>2360<br>2360<br>2360<br>2360<br>2360<br>236 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.000 4.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.22,571.00 0.000  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unbaid Claims - Self-Insurance Program Unearmed Revenues Nocurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferict Net Carrying Amount of Debt Refunding Deferred Revenues   | 2161<br>2115<br>2116<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2365<br>2380<br>2350<br>2365<br>2380<br>2365<br>2380<br>2366<br>2365<br>2380                | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.000 4.000 0.000  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Due in More Than One Year Total Long-Term Liabilities Due in More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits  | 2161<br>2115<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2350<br>2360<br>2365<br>2380<br>2350<br>2360<br>2365<br>2380<br>2360<br>2360<br>2360<br>2360<br>2360<br>2360<br>2360<br>236 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.000 4.000 0.000  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Portion Due After One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources   | 2161<br>2115<br>2116<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2365<br>2380<br>2350<br>2365<br>2380<br>2365<br>2380<br>2366<br>2365<br>2380                | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Due in More Than One Year Total Long-Term Liabilities Due in More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits  | 2161<br>2115<br>2116<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2365<br>2365<br>2380<br>2350<br>2365<br>2380<br>2365<br>2380<br>2366<br>2365<br>2380                | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Leatmated Uppid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Wilhin Ohe Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carving Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets Restricted for | 2161 2115 2116 2116 2118 2116 2130 2271 2272 2410 2315 2330 2350 2360 2365 2380 2350 2360 2365 2380 2360 2365 2380 2360 2365 2380 2370 2470 2600 2600 2600 2600 2600 2600 2600 26           | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |
| Pension Liability Judgments Payable Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Estimated Unpaid Claims - Self-Insurance Program Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liabilities Due In More Than One Year Total Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets  | 2161<br>2115<br>2116<br>2116<br>2130<br>2271<br>2272<br>2410<br>2315<br>2330<br>2350<br>2350<br>2350<br>2350<br>2350<br>2350<br>235   | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0  | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0                      | 0.00 4.00 0.00 0.00 0.00 0.00 0.00 0.00  |

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2017

|  | Account | Self-Insurance | Self-Insurance | Self-Insurance | Self-Insurance | Self-Insurance | Consortium Programs | Other Internal Service | Total Internal |
|--|---------|----------------|----------------|----------------|----------------|----------------|---------------------|------------------------|----------------|
|  | Number  | 711            | 712            | 713            | 714            | 715            | 731                 | 791                    | Service Funds  |
| OPERATING REVENUES                       |         |                |                |                |                |                |                     |                        |                |
| Charges for Services                     | 3481    | 2,794,348.00   | 0.00           | 2,866,666.00   | 203,673.00     | 48,421,918.00  | 0.00                | 0.00                   | 54,286,605.00  |
| Charges for Sales                        | 3482    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Premium Revenue                          | 3484    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Other Operating Revenues                 | 3489    | 0.00           | 0.00           | 0.00           | 0.00           | 1,192,655.00   | 0.00                | 0.00                   | 1,192,655.00   |
| Total Operating Revenues                 |         | 2,794,348.00   | 0.00           | 2,866,666.00   | 203,673.00     | 49,614,573.00  | 0.00                | 0.00                   | 55,479,260.00  |
| OPERATING EXPENSES                       |         |                |                |                |                |                |                     |                        |                |
| Salaries                                 | 100     | 129,384.00     | 25,450.00      | 43,371.00      | 39,526.00      | 63,070.00      | 0.00                | 0.00                   | 300,801.00     |
| Employee Benefits                        | 200     | 29,221.00      | 6,925.00       | 15,625.00      | 11,971.00      | 21,548.00      | 0.00                | 0.00                   | 85,290.00      |
| Purchased Services                       | 300     | 569,017.00     | 41,221.00      | 213,135.00     | 33,876.00      | 2,872,122.00   | 0.00                | 0.00                   | 3,729,371.00   |
| Energy Services                          | 400     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Materials and Supplies                   | 500     | 466.00         | 0.00           | 0.00           | 3,761.00       | 0.00           | 0.00                | 0.00                   | 4,227.00       |
| Capital Outlay                           | 600     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Other                                    | 700     | 2,214,119.00   | 787,579.00     | 2,424,495.00   | 0.00           | 41,257,521.00  | 0.00                | 0.00                   | 46,683,714.00  |
| Depreciation/Amortization Expense        | 780     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Total Operating Expenses                 |         | 2,942,207.00   | 861,175.00     | 2,696,626.00   | 89,134.00      | 44,214,261.00  | 0.00                | 0.00                   | 50,803,403.00  |
| Operating Income (Loss)                  |         | (147,859.00)   | (861,175.00)   | 170,040.00     | 114,539.00     | 5,400,312.00   | 0.00                | 0.00                   | 4,675,857.00   |
| NONOPERATING REVENUES (EXPENSES)         |         |                |                |                |                |                |                     |                        |                |
| Investment Income                        | 3430    | 43,951.00      | 24,825.00      | 12,431.00      | 6,748.00       | 173,368.00     | 0.00                | 0.00                   | 261,323.00     |
| Gifts, Grants and Bequests               | 3440    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Other Miscellaneous Local Sources        | 3495    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Loss Recoveries                          | 3740    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Gain on Disposition of Assets            | 3780    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Interest                                 | 720     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Miscellaneous                            | 790     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Loss on Disposition of Assets            | 810     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Total Nonoperating Revenues (Expenses)   |         | 43,951.00      | 24,825.00      | 12,431.00      | 6,748.00       | 173,368.00     | 0.00                | 0.00                   | 261,323.00     |
| Income (Loss) Before Operating Transfers |         | (103,908.00)   | (836,350.00)   | 182,471.00     | 121,287.00     | 5,573,680.00   | 0.00                | 0.00                   | 4,937,180.00   |
| Transfers In                             | 3600    | 0.00           | 577,910.00     | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 577,910.00     |
| Transfers Out                            | 9700    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| SPECIAL ITEMS                            |         |                |                |                |                |                |                     |                        |                |
|  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| EXTRAORDINARY ITEMS                      |         |                |                |                |                |                |                     |                        |                |
|  |         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Change In Net Position                   |         | (103,908.00)   | (258,440.00)   | 182,471.00     | 121,287.00     | 5,573,680.00   | 0.00                | 0.00                   | 5,515,090.00   |
| Net Position, July 1, 2016               | 2880    | 5,089,455.00   | 6,099,778.00   | 1,482,914.00   | 688,726.00     | 8,505,677.00   | 0.00                | 0.00                   | 21,866,550.00  |
| Adjustments to Net Position              | 2896    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00                | 0.00                   | 0.00           |
| Net Position, June 30, 2017              | 2780    | 4,985,547.00   | 5,841,338.00   | 1,665,385.00   | 810,013.00     | 14,079,357.00  | 0.00                | 0.00                   | 27,381,640.00  |

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

#### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2017

|  | Self-Insurance<br>711        | Self-Insurance<br>712       | Self-Insurance<br>713      | Self-Insurance<br>714    | Self-Insurance<br>715         | Consortium Programs<br>731 | Other Internal Service<br>791 | Total Internal<br>Service Funds |
|--|------------------------------|-----------------------------|----------------------------|--------------------------|-------------------------------|----------------------------|-------------------------------|---------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES   | /11                          | /12                         | /13                        | /14                      | /13                           | 731                        | /91                           | Service Fullus                  |
| Receipts from customers and users  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Receipts from interfund services provided  | 2,794,348.00                 | 0.00                        | 2,862,835.00               | 203,673.00               | 52,806,650.00                 | 0.00                       | 0.00                          | 58,667,506.00                   |
| Payments to suppliers  | (578,596.00)                 | (41,424.00)                 | (213,135.00)               | (37,702.00)              | (2,872,122.00)                | 0.00                       | 0.00                          | (3,742,979.00)                  |
| Payments to employees  | (157,025.00)                 | (31,171.00)                 | (59,011.00)                | (50,656.00)              | (82,819.00)                   | 0.00                       | 0.00                          | (380,682.00)                    |
| Payments for interfund services used   | (2,233,317.00)               | (531,631.00)                | (2,412,825.00)             | 0.00                     | (41,098,358.00)               | 0.00                       | 0.00                          | (46,276,131.00)                 |
| Other receipts (payments)  | (67,985.00)                  | 0.00                        | 0.00                       | 77,675.00                | 1,031,438.00                  | 0.00                       | 0.00                          | 1,041,128.00                    |
| Net cash provided (used) by operating activities CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES   | (242,575.00)                 | (604,226.00)                | 177,864.00                 | 192,990.00               | 9,784,789.00                  | 0.00                       | 0.00                          | 9,308,842.00                    |
| Subsidies from operating grants  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Transfers from other funds   | 0.00                         | 577,910.00                  | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 577.910.00                      |
| Transfers to other funds   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Net cash provided (used) by noncapital financing activities  | 0.00                         | 577,910.00                  | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 577,910.00                      |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Proceeds from capital debt   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Capital contributions  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Proceeds from disposition of capital assets  Acquisition and construction of capital assets  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Principal paid on capital debt   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Interest paid on capital debt  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Net cash provided (used) by capital and related financing activities   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| CASH FLOWS FROM INVESTING ACTIVITIES   |                              |                             |                            | ,,,,,                    | ,,,,                          |                            |                               |                                 |
| Proceeds from sales and maturities of investments  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Interest and dividends received  | 31,243.00                    | 18,459.00                   | 12,431.00                  | 6,748.00                 | 173,368.00                    | 0.00                       | 0.00                          | 242,249.00                      |
| Purchase of investments  | (10,574.00)                  | (5,299.00)                  | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | (15,873.00)                     |
| Net cash provided (used) by investing activities   | 20,669.00                    | 13,160.00                   | 12,431.00                  | 6,748.00                 | 173,368.00                    | 0.00                       | 0.00                          | 226,376.00                      |
| Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents - July 1, 2016   | (221,906.00)<br>2,554,326.00 | (13,156.00)<br>2,060,007,00 | 190,295.00<br>1,590,315.00 | 199,738.00<br>784,891.00 | 9,958,157.00<br>18,941,211.00 | 0.00                       | 0.00                          | 10,113,128.00<br>25,930,750.00  |
| Cash and cash equivalents - July 1, 2016  Cash and cash equivalents - June 30, 2017  | 2,332,420,00                 | 2,046,851.00                | 1,780,610.00               | 984,629.00               | 28.899.368.00                 | 0.00                       | 0.00                          | 36.043.878.00                   |
| Reconciliation of operating income (loss) to net cash provided   | 2,332,420.00                 | 2,040,831.00                | 1,780,010.00               | 984,029.00               | 28,877,308.00                 | 0.00                       | 0.00                          | 30,043,878.00                   |
| (used) by operating activities:  |                              |                             |                            |                          |                               |                            |                               |                                 |
| Operating income (loss)  | (147,859.00)                 | (861,175.00)                | 170,040.00                 | 114,539.00               | 5,400,312.00                  | 0.00                       | 0.00                          | 4,675,857.00                    |
| Adjustments to reconcile operating income (loss) to net cash   |                              |                             |                            |                          |                               |                            |                               |                                 |
| provided (used) by operating activities:   |                              |                             |                            |                          |                               |                            |                               |                                 |
| Depreciation/Amortization expense  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Commodities used from USDA program   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Change in assets and liabilities: (Increase) decrease in accounts receivable   | (67,985.00)                  | 0.00                        | 0.00                       | 0.00                     | (284,316.00)                  | 0.00                       | 0.00                          | (352,301.00)                    |
| (Increase) decrease in accounts receivable   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | (284,510.00)                  | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in due from insurer  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in deposits receivable   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in due from other funds  | 0.00                         | 0.00                        | (930.00)                   | 0.00                     | 9,689.00                      | 0.00                       | 0.00                          | 8,759.00                        |
| (Increase) decrease in due from other agencies   | 0.00                         | 0.00                        | (3,831.00)                 | 0.00                     | 0.00                          | 0.00                       | 0.00                          | (3,831.00)                      |
| (Increase) decrease in inventory   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| (Increase) decrease in prepaid items   | (24.00)                      | 446.00                      | (27.00)                    | (19.00)                  | (36.00)                       | 0.00                       | 0.00                          | 340.00                          |
| (Increase) decrease in pension   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in salaries and benefits payable   | (61.00)                      | 0.00                        | 0.00                       | (126.00)                 | 0.00                          | 0.00                       | 0.00                          | (187.00)                        |
| Increase (decrease) in payroll tax liabilities Increase (decrease) in accounts payable   | 0.00<br>(9,113.00)           | (203.00)                    | 0.00                       | 0.00<br>(65.00)          | 0.00<br>29,946.00             | 0.00                       | 0.00                          | 0.00<br>20,565.00               |
| Increase (decrease) in cash overdraft  | 0.00                         | (203.00)                    | 0.00                       | 0.00                     | 29,940.00                     | 0.00                       | 0.00                          | 20,363.00                       |
| Increase (decrease) in judgments payable   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in sales tax payable   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in accrued interest payable  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in deposits payable  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in due to other funds  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in due to other agencies   | (8.00)                       | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | (8.00)                          |
| Increase (decrease) in unearned revenues   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 4,659,359.00                  | 0.00                       | 0.00                          | 4,659,359.00                    |
| Increase (decrease) in pension   | 0.00                         | 0.00                        | 0.00<br>942.00             | 0.00<br>986.00           | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Increase (decrease) in postemployment benefits  Increase (decrease) in estimated unpaid claims - Self-Insurance Program                  | 1,673.00<br>(19,198.00)      | 758.00<br>255,948.00        | 942.00<br>11,670.00        | 986.00<br>77,675.00      | 1,835.00<br>(32,000.00)       | 0.00                       | 0.00                          | 6,194.00<br>294,095.00          |
| Increase (decrease) in estimated dipart claims - Sen-insurance Program  Increase (decrease) in estimated liability for claims adjustment | (19,198.00)                  | 255,948.00                  | 0.00                       | 0.00                     | (32,000.00)                   | 0.00                       | 0.00                          | 0.00                            |
| Total adjustments  | (94,716.00)                  | 256,949.00                  | 7,824.00                   | 78,451.00                | 4,384,477.00                  | 0.00                       | 0.00                          | 4,632,985.00                    |
| Net cash provided (used) by operating activities   | (242,575.00)                 | (604,226.00)                | 177,864.00                 | 192,990.00               | 9,784,789.00                  | 0.00                       | 0.00                          | 9,308,842.00                    |
| Noncash investing, capital and financing activities:   |                              |                             |                            |                          |                               |                            |                               |                                 |
| Borrowing under capital lease  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Contributions of capital assets  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Purchase of equipment on account   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Capital asset trade-ins  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Net Increase/(Decrease) in the fair value of investments   | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |
| Commodities received through USDA program  | 0.00                         | 0.00                        | 0.00                       | 0.00                     | 0.00                          | 0.00                       | 0.00                          | 0.00                            |

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

June 30, 2017

|   |         | Total Agency Funds |                    |                    | Total Agency Funds |
|---|---------|--------------------|--------------------|--------------------|--------------------|
|   | Account | Balances           | Total Agency Funds | Total Agency Funds | Balances           |
|   | Number  | July 1, 2016       | Additions          | Deductions         | June 30, 2017      |
| ASSETS  |         |                    |                    |                    | -                  |
| Cash and Cash Equivalents                                 | 1110    | 0.00               | 0.00               | 0.00               | 0.00               |
| Investments   | 1160    | 0.00               | 0.00               | 0.00               | 0.00               |
| Accounts Receivable, Net                                  | 1131    | 0.00               | 0.00               | 0.00               | 0.00               |
| Pension Contributions Receivable                          | 1132    |                    |                    |                    |                    |
| Interest Receivable on Investments                        | 1170    | 0.00               | 0.00               | 0.00               | 0.00               |
| Due From Budgetary Funds                                  | 1141    | 0.00               | 0.00               | 0.00               | 0.00               |
| Due From Other Agencies                                   | 1220    | 0.00               | 0.00               | 0.00               | 0.00               |
| Inventory   | 1150    | 0.00               | 0.00               | 0.00               | 0.00               |
| Total Assets  |         | 0.00               | 0.00               | 0.00               | 0.00               |
| DEFERRED OUTFLOWS OF RESOURCES                            |         |                    |                    |                    |                    |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910    |                    |                    |                    |                    |
| Pension   | 1940    |                    |                    |                    |                    |
| Other Postemployment Benefits                             | 1950    |                    |                    |                    |                    |
| <b>Total Deferred Outflows of Resources</b>               |         |                    |                    |                    |                    |
| LIABILITIES   |         |                    |                    |                    |                    |
| Cash Overdraft  | 2125    | 0.00               | 0.00               | 0.00               | 0.00               |
| Accrued Salaries and Benefits                             | 2110    | 0.00               | 0.00               | 0.00               | 0.00               |
| Payroll Deductions and Withholdings                       | 2170    | 0.00               | 0.00               | 0.00               | 0.00               |
| Accounts Payable  | 2120    | 0.00               | 0.00               | 0.00               | 0.00               |
| Internal Accounts Payable                                 | 2290    | 0.00               | 0.00               | 0.00               | 0.00               |
| Due to Other Agencies                                     | 2230    |                    |                    |                    |                    |
| Due to Budgetary Funds                                    | 2161    | 0.00               | 0.00               | 0.00               | 0.00               |
| Total Liabilities   |         | 0.00               | 0.00               | 0.00               | 0.00               |
| DEFERRED INFLOWS OF RESOURCES                             |         |                    |                    |                    |                    |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610    |                    |                    |                    |                    |
| Pension   | 2640    |                    |                    |                    |                    |
| Other Postemployment Benefits                             | 2650    |                    |                    |                    |                    |
| Total Deferred Inflows of Resources                       |         |                    |                    |                    |                    |

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

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## DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2017

| ASSETS   | Account<br>Number | Total Nonmajor Charter<br>Schools | Nonmajor Component<br>Unit Name | Nonmajor Component<br>Unit Name | Total Nonmajor<br>Component Units        |
|--|-------------------|-----------------------------------|---------------------------------|---------------------------------|--|
| Cash and Cash Equivalents Investments  | 1110<br>1160      | 8,844,824.00<br>126,910.00        | 0.00                            | 0.00                            | 8,844,824.00<br>126,910.00               |
| Taxes Receivable, net Accounts Receivable, net   | 1120<br>1131      | 0.00<br>361,312.00                | 0.00                            | 0.00                            | 0.00<br>361,312.00                       |
| Interest Receivable on Investments   | 1170<br>1220      | 0.00<br>149,201.00                | 0.00                            | 0.00                            | 0.00<br>149,201.00                       |
| Due From Other Agencies Due From Insurer   | 1180              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Deposits Receivable<br>Internal Balances   | 1210              | 172,153.00<br>1,687,569.00        | 0.00<br>0.00                    | 0.00                            | 172,153.00<br>1,687,569.00               |
| Cash with Fiscal/Service Agents<br>Section 1011.13, F.S., Loan Proceeds                                  | 1114<br>1420      | 0.00<br>243,452.00                | 0.00                            | 0.00                            | 0.00<br>243,452.00                       |
| Inventory Prepaid Items  | 1150<br>1230      | 0.00<br>284,406.00                | 0.00                            | 0.00                            | 0.00<br>284,406.00                       |
| Long-Term Investments  | 1460              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Prepaid Insurance Costs Other Postemployment Benefits Asset  | 1430<br>1410      | 198,255.00<br>0.00                | 0.00                            | 0.00                            | 198,255.00<br>0.00                       |
| Pension Asset Capital Assets:  | 1415              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Land Land Improvements - Nondepreciable  | 1310<br>1315      | 10,445,590.00                     | 0.00                            | 0.00                            | 10,445,590.00                            |
| Construction in Progress   | 1360              | 8,201.00                          | 0.00                            | 0.00                            | 8,201.00                                 |
| Nondepreciable Capital Assets Improvements Other Than Buildings  | 1320              | 10,453,791.00<br>1,092,354.00     | 0.00                            | 0.00                            | 10,453,791.00<br>1,092,354.00            |
| Less Accumulated Depreciation Buildings and Fixed Equipment  | 1329<br>1330      | (312,839.00)<br>30,830,624.00     | 0.00                            | 0.00                            | (312,839.00                              |
| Less Accumulated Depreciation  | 1339              | (6,368,622.00)                    | 0.00                            | 0.00                            | (6,368,622.00                            |
| Furniture, Fixtures and Equipment Less Accumulated Depreciation  | 1340<br>1349      | 7,704,338.00<br>(5,680,038.00)    | 0.00<br>0.00                    | 0.00                            | 7,704,338.00<br>(5,680,038.00            |
| Motor Vehicles Less Accumulated Depreciation   | 1350<br>1359      | 1,327,159.00<br>(850,579.00)      | 0.00                            | 0.00                            | 1,327,159.00<br>(850,579.00              |
| Property Under Capital Leases Less Accumulated Depreciation  | 1370<br>1379      | 1,367,683.00<br>(845,379.00)      | 0.00                            | 0.00                            | 1,367,683.00<br>(845,379.00              |
| Audiovisual Materials  | 1381              | 28,313.00                         | 0.00                            | 0.00                            | 28,313.00                                |
| Less Accumulated Depreciation Computer Software  | 1388<br>1382      | (26,054.00)<br>228,904.00         | 0.00                            | 0.00                            | (26,054.00<br>228,904.00                 |
| Less Accumulated Amortization Depreciable Capital Assets, Net  | 1389              | (224,371.00)<br>28,271,493.00     | 0.00                            | 0.00                            | (224,371.00<br>28,271,493.00             |
| Total Capital Assets   |                   | 38,725,284.00                     | 0.00                            | 0.00                            | 38,725,284.00                            |
| Total Assets DEFERRED OUTFLOWS OF RESOURCES  |                   | 50,793,366.00                     | 0.00                            | 0.00                            | 50,793,366.00                            |
| Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding          | 1910<br>1920      | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Pension  | 1940              | 1,826,065.00                      | 0.00                            | 0.00                            | 1,826,065.00                             |
| Other Postemployment Benefits  Total Deferred Outflows of Resources                                      | 1950              | 0.00<br>1,826,065.00              | 0.00                            | 0.00                            | 1,826,065.00                             |
| LIABILITIES  Cash Overdraft  | 2125              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Accrued Salaries and Benefits  | 2110              | 2,018,621.00                      | 0.00                            | 0.00                            | 2,018,621.00                             |
| Payroll Deductions and Withholdings Accounts Payable   | 2170<br>2120      | 22,875.00<br>486,450.00           | 0.00                            | 0.00                            | 22,875.00<br>486,450.00                  |
| Sales Tax Payable Current Notes Payable  | 2260<br>2250      | 0.00<br>207,510.00                | 0.00                            | 0.00                            | 0.00<br>207,510.00                       |
| Accrued Interest Payable   | 2210              | 344,081.00                        | 0.00                            | 0.00                            | 344,081.00                               |
| Deposits Payable Due to Other Agencies   | 2220<br>2230      | 12,816.00<br>0.00                 | 0.00                            | 0.00                            | 12,816.00<br>0.00                        |
| Due to Fiscal Agent<br>Pension Liability   | 2240<br>2115      | 0.00                              | 0.00<br>0.00                    | 0.00                            | 0.00                                     |
| Other Postemployment Benefits Liability  | 2116              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Judgments Payable Construction Contracts Payable   | 2130<br>2140      | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Construction Contracts Payable - Retained Percentage<br>Estimated Unpaid Claims - Self-Insurance Program | 2150<br>2271      | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Estimated Liability for Claims Adjustment  | 2272              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Estimated Liability for Arbitrage Rebate Unearned Revenues   | 2280<br>2410      | 0.00                              | 0.00<br>0.00                    | 0.00                            | 0.00                                     |
| Noncurrent Liabilities:<br>Portion Due Within One Year:  |                   |                                   |                                 |                                 |  |
| Notes Payable Obligations Under Capital Leases   | 2310<br>2315      | 673,924.00<br>35,582.00           | 0.00                            | 0.00                            | 673,924.00<br>35,582.00                  |
| Bonds Payable  | 2320              | 618,106.00                        | 0.00                            | 0.00                            | 618,106.00                               |
| Liability for Compensated Absences<br>Lease-Purchase Agreements Payable                                  | 2330<br>2340      | 26,255.00<br>0.00                 | 0.00                            | 0.00                            | 26,255.00                                |
| Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation                    | 2350<br>2360      | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Net Pension Liability  | 2365              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Estimated PECO Advance Payable Other Long-Term Liabilities   | 2370<br>2380      | 0.00<br>2,059,538.00              | 0.00                            | 0.00                            | 2,059,538.00                             |
| Derivative Instrument Estimated Liability for Arbitrage Rebate   | 2390<br>2280      | 0.00                              | 0.00<br>0.00                    | 0.00                            | 0.00                                     |
| Due Within One Year  |                   | 3,413,405.00                      | 0.00                            | 0.00                            | 3,413,405.00                             |
| Portion Due After One Year:<br>Notes Payable   | 2310              | 6,027,018.00                      | 0.00                            | 0.00                            | 6,027,018.00                             |
| Obligations Under Capital Leases<br>Bonds Payable  | 2315<br>2320      | 7,589.00<br>18,074,794.00         | 0.00                            | 0.00                            | 7,589.00<br>18.074.794.00                |
| Liability for Compensated Absences   | 2330<br>2340      | 4,826,933.00                      | 0.00                            | 0.00                            | 4,826,933.00                             |
| Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims                               | 2350              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Net Other Postemployment Benefits Obligation Net Pension Liability                                       | 2360<br>2365      | 0.00<br>4,104,113.00              | 0.00                            | 0.00                            | 4,104,113.00                             |
| Estimated PECO Advance Payable Other Long-Term Liabilities   | 2370<br>2380      | 0.00                              | 0.00<br>0.00                    | 0.00                            | 0.00                                     |
| Derivative Instrument  | 2390              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Estimated Liability for Arbitrage Rebate Due in More than One Year                                       | 2280              | 0.00<br>33,040,447.00             | 0.00                            | 0.00                            | 33,040,447.00                            |
| Total Long-Term Liabilities<br>Fotal Liabilities   |                   | 36,453,852.00<br>39,546,205.00    | 0.00                            | 0.00                            | 36,453,852.00<br>39,546,205.00           |
| DEFERRED INFLOWS OF RESOURCES  |                   |                                   |                                 |                                 |  |
| Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding  | 2610<br>2620      | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Deferred Revenue Pension   | 2630<br>2640      | 0.00<br>754,227.00                | 0.00                            | 0.00                            | 0.00<br>754,227.00                       |
| Other Postemployment Benefits  | 2640              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Fotal Deferred Inflows of Resources NET POSITION   | 1                 | 754,227.00                        | 0.00                            | 0.00                            | 754,227.00                               |
| Net Investment in Capital Assets   | 2770              | 7,467,634.00                      | 0.00                            | 0.00                            | 7,467,634.00                             |
| Restricted For:  | 2780              | 0.00                              | 0.00                            | 0.00                            | 0.00                                     |
| Categorical Carryover Programs   |                   |                                   | 0.00                            | 0.00                            | 0.00                                     |
| Categorical Carryover Programs Food Service Debt Service   | 2780<br>2780      | 0.00<br>1,357,199.00              | 0.00                            | 0.00                            |  |
| Food Service   |                   |                                   |                                 |                                 | 1,357,199.00<br>301,184.00<br>127,221.00 |

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

**Total Nonmajor Charter Schools** 

For the Fiscal Year Ended June 30, 2017

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

#### **General Revenues:**

Net Position, June 30, 2017

| Taxes:   |
|--|
| Property Taxes, Levied for Operational Purposes                          |
| Property Taxes, Levied for Debt Service                                  |
| Property Taxes, Levied for Capital Projects                              |
| Local Sales Taxes  |
| Grants and Contributions Not Restricted to Specific Programs             |
| Investment Earnings  |
| Miscellaneous  |
| Special Items  |
| Extraordinary Items  |
| Transfers  |
| Total General Revenues, Special Items, Extraordinary Items and Transfers |
| Change in Net Position   |
| Net Position, July 1, 2016   |
| Adjustments to Net Position  |

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

11,817,154.00

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

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

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2017

|   |         |          |             | Program Revenues |               | Net (Expense)       |
|---|---------|----------|-------------|------------------|---------------|---------------------|
|   |         |          |             | Operating        | Capital       | Revenue and Changes |
|   | Account |          | Charges for | Grants and       | Grants and    | in Net Position     |
| FUNCTIONS                                       | Number  | Expenses | Services    | Contributions    | Contributions | Component Unit      |
| Component Unit Activities:                      |         |          |             |                  |               |                     |
| Instruction                                     | 5000    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Support Services                        | 6100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Media Services                    | 6200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction and Curriculum Development Services | 6300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Staff Training Services           | 6400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction-Related Technology                  | 6500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Board   | 7100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| General Administration                          | 7200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| School Administration                           | 7300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Facilities Acquisition and Construction         | 7400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Fiscal Services                                 | 7500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Food Services                                   | 7600    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Central Services                                | 7700    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Transportation Services                 | 7800    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Operation of Plant                              | 7900    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Maintenance of Plant                            | 8100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Administrative Technology Services              | 8200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Community Services                              | 9100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Interest on Long-Term Debt                      | 9200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Unallocated Depreciation/Amortization Expense   |         | 0.00     |             |                  |               | 0.00                |
| <b>Total Component Unit Activities</b>          |         | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |

#### **General Revenues:**

Net Position, June 30, 2017

| - | • |   |    |   |  |
|---|---|---|----|---|--|
| 1 | a | Y | P. | ? |  |

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2016
Adjustments to Net Position

0.00

0.00

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

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

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2017

|   |         |          |             | Program Revenues |               | Net (Expense)       |
|---|---------|----------|-------------|------------------|---------------|---------------------|
|   |         |          |             | Operating        | Capital       | Revenue and Changes |
|   | Account |          | Charges for | Grants and       | Grants and    | in Net Position     |
| FUNCTIONS                                       | Number  | Expenses | Services    | Contributions    | Contributions | Component Unit      |
| Component Unit Activities:                      |         |          |             |                  |               |                     |
| Instruction                                     | 5000    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Support Services                        | 6100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Media Services                    | 6200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction and Curriculum Development Services | 6300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instructional Staff Training Services           | 6400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Instruction-Related Technology                  | 6500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Board   | 7100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| General Administration                          | 7200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| School Administration                           | 7300    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Facilities Acquisition and Construction         | 7400    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Fiscal Services                                 | 7500    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Food Services                                   | 7600    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Central Services                                | 7700    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Student Transportation Services                 | 7800    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Operation of Plant                              | 7900    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Maintenance of Plant                            | 8100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Administrative Technology Services              | 8200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Community Services                              | 9100    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Interest on Long-Term Debt                      | 9200    | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |
| Unallocated Depreciation/Amortization Expense   |         | 0.00     |             |                  |               | 0.00                |
| <b>Total Component Unit Activities</b>          |         | 0.00     | 0.00        | 0.00             | 0.00          | 0.00                |

#### **General Revenues:**

Net Position, July 1, 2016 Adjustments to Net Position

Net Position, June 30, 2017

Taxes:

| Property Taxes, Levied for Operational Purposes                          |
|--|
| Property Taxes, Levied for Debt Service                                  |
| Property Taxes, Levied for Capital Projects                              |
| Local Sales Taxes  |
| Grants and Contributions Not Restricted to Specific Programs             |
| Investment Earnings  |
| Miscellaneous  |
| Special Items  |
| Extraordinary Items  |
| Transfers  |
| Total General Revenues, Special Items, Extraordinary Items and Transfers |
| Change in Net Position   |

0.00

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

0.00 0.00 0.00 0.00 52,179,579.00

403,920.00 1,378,199.00 292,121.00 0.00

54,253,819.00 1,883,879.00 9,933,275.00

11,817,154.00

### DISTRICT SCHOOL BOARD OF SARASOTA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2017

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

#### Conoral Payanuas

| General Revenues:  |
|--|
| Taxes:   |
| Property Taxes, Levied for Operational Purposes                          |
| Property Taxes, Levied for Debt Service                                  |
| Property Taxes, Levied for Capital Projects                              |
| Local Sales Taxes  |
| Grants and Contributions Not Restricted to Specific Programs             |
| Investment Earnings  |
| Miscellaneous  |
| Special Items  |
| Extraordinary Items  |
| Transfers  |
| Total General Revenues, Special Items, Extraordinary Items and Transfers |
| Change in Net Position   |
| Net Position, July 1, 2016   |
| Adjustments to Net Position  |
| Net Position, June 30, 2017  |

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