

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2016

Exhibit K-1

FDOE Page 1

Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	393,575.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	393,575.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,218,770.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,218,770.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	18,598,374.00
Workforce Development	3315	7,226,378.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	136,809.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	27,105.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	246,278.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	47,243,753.00
Florida School Recognition Funds	3361	2,734,660.00
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,536,529.00
Total State	3300	78,196,386.00
<i>Local:</i>		
District School Taxes	3411	305,488,678.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	10,765.00
Rent	3425	334,544.00
Interest on Investments	3431	362,948.00
Gain on Sale of Investments	3432	47,669.00
Net Increase (Decrease) in Fair Value of Investments	3433	84,011.00
Gifts, Grants and Bequests	3440	40,692.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	141,218.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	828,250.00
Continuing Workforce Education Course Fees	3463	359,340.00
Capital Improvement Fees	3464	41,478.00
Postsecondary Lab Fees	3465	204,493.00
Lifelong Learning Fees	3466	751,366.00
GED® Testing Fees	3467	15,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	51,394.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	53,251.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	1,837,091.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	204,936.00
Transportation Services Rendered for School Activities	3492	259,658.00
Sale of Junk	3493	232,880.00
Receipt of Federal Indirect Cost Rate	3494	806,389.00
Other Miscellaneous Local Sources	3495	4,512,922.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	6,260.00
Collections for Lost, Damaged and Sold Textbooks	3498	13,718.00
Receipt of Food Service Indirect Costs	3499	392,348.00
Total Local	3400	317,081,299.00
Total Revenues	3000	397,890,030.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	160,439,704.00	47,118,993.00	55,762,424.00	2,159.00	3,556,001.00	715,263.00	667,373.00	268,261,917.00
Student Support Services	6100	16,719,852.00	5,250,396.00	498,413.00		105,651.00	3,387.00	2,253.00	22,579,952.00
Instructional Media Services	6200	1,923,149.00	763,160.00	416,615.00		1,332,672.00	81,915.00	685.00	4,518,196.00
Instruction and Curriculum Development Services	6300	2,110,815.00	588,386.00	126,747.00		4,795.00	791.00	15,004.00	2,846,538.00
Instructional Staff Training Services	6400	334,761.00	77,767.00	283,648.00		41,197.00	1,477.00	13,034.00	751,884.00
Instruction-Related Technology	6500	2,429,904.00	797,140.00	1,229,666.00		6,405.00	1,229.00		4,464,344.00
Board	7100	225,186.00	178,314.00	446,115.00		3,489.00	383.00	92,093.00	945,580.00
General Administration	7200	1,343,843.00	364,780.00	165,006.00		7,916.00		19,773.00	1,901,318.00
School Administration	7300	13,458,581.00	4,045,343.00	305,385.00	134.00	124,517.00	74,683.00	27,744.00	18,036,387.00
Facilities Acquisition and Construction	7410			250.00		515.00			765.00
Fiscal Services	7500	1,507,577.00	434,653.00	35,979.00		4,673.00		9,037.00	1,991,919.00
Food Services	7600	36,987.00	8,934.00				5,288.00		51,209.00
Central Services	7700	3,778,322.00	1,222,712.00	199,725.00		357,728.00	11,148.00	28,024.00	5,597,659.00
Student Transportation Services	7800	8,696,670.00	4,112,713.00	801,658.00	1,363,793.00	505,287.00	13,276.00	4,821.00	15,498,218.00
Operation of Plant	7900	13,681,842.00	5,227,811.00	6,051,123.00	7,490,575.00	1,046,589.00	2,374.00	9,191.00	33,509,505.00
Maintenance of Plant	8100	5,925,007.00	1,869,385.00	4,886,268.00	31,690.00	2,050,222.00	26,391.00	21,501.00	14,810,464.00
Administrative Technology Services	8200	1,162,759.00	356,189.00	1,921,492.00		182,341.00	31,133.00	766.00	3,654,680.00
Community Services	9100	1,566,978.00	282,837.00	118,198.00	450,741.00	96,940.00	870.00	29,741.00	2,546,305.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,095,370.00		1,095,370.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		235,341,937.00	72,699,513.00	73,248,712.00	9,339,092.00	9,426,938.00	2,064,978.00	941,040.00	403,062,210.00
Excess (Deficiency) of Revenues Over Expenditures									(5,172,180.00)

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

Exhibit K-1
 FDOE Page 3

For the Fiscal Year Ended June 30, 2016

Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	50,557.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	19,736,616.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	19,736,616.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(577,910.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(577,910.00)
Total Other Financing Sources (Uses)		19,209,263.00
Net Change In Fund Balance		14,037,083.00
Fund Balance, July 1, 2015	2800	44,840,713.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	5,764,339.00
Restricted Fund Balance	2720	10,691,981.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	6,302,763.00
Unassigned Fund Balance	2750	36,118,713.00
Total Fund Balances, June 30, 2016	2700	58,877,796.00

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

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	8,856,041.00
School Breakfast Reimbursement	3262	1,902,943.00
Afterschool Snack Reimbursement	3263	56,889.00
Child Care Food Program	3264	574,655.00
USDA-Donated Commodities	3265	1,052,264.00
Cash in Lieu of Donated Foods	3266	44,456.00
Summer Food Service Program	3267	590,503.00
Fresh Fruit and Vegetable Program	3268	128,000.00
Other Food Services	3269	40,433.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	13,246,184.00
<i>State:</i>		
School Breakfast Supplement	3337	61,597.00
School Lunch Supplement	3338	104,929.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	166,526.00
<i>Local:</i>		
Interest on Investments	3431	11,392.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,485,932.00
Student Breakfasts	3452	164,768.00
Adult Breakfasts/Lunches	3453	178,148.00
Student and Adult á la Carte Fees	3454	1,666,892.00
Student Snacks	3455	54,781.00
Other Food Sales	3456	88,893.00
Other Miscellaneous Local Sources	3495	23,396.00
Refunds of Prior Year's Expenditures	3497	25.00
Total Local	3400	4,674,227.00
Total Revenues	3000	18,086,937.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2016

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,227,327.00
Employee Benefits	200	3,105,737.00
Purchased Services	300	501,753.00
Energy Services	400	52,183.00
Materials and Supplies	500	8,465,292.00
Capital Outlay	600	141,421.00
Other	700	414,554.00
Other Capital Outlay (Function 9300)	600	146,673.00
Total Expenditures		18,054,940.00
Excess (Deficiency) of Revenues Over Expenditures		31,997.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		31,997.00
Fund Balance, July 1, 2015	2800	5,394,536.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	544,626.00
Restricted Fund Balance	2720	4,881,907.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	5,426,533.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2016

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	85,000.00
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	624,711.00
Miscellaneous Federal Direct	3199	531,385.00
Total Federal Direct	3100	1,241,096.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	372,591.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	10,516,878.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	325,311.00
English Literacy and Civics Education	3222	61,388.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	7,738,472.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,499,767.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	276,064.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	448,429.00
Total Federal Through State and Local	3200	21,238,900.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	22,479,996.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	9,078,389.00	2,833,559.00	921,818.00		296,366.00	93,071.00	27,211.00	13,250,414.00
Student Support Services	6100	2,183,635.00	615,690.00	694,373.00		69,447.00		425.00	3,563,570.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	282,640.00	82,242.00	73,783.00		8,577.00		1,500.00	448,742.00
Instructional Staff Training Services	6400	1,805,595.00	358,876.00	735,459.00		73,346.00	2,736.00	16,850.00	2,992,862.00
Instruction-Related Technology	6500			6,539.00		7,215.00	58,491.00		72,245.00
Board	7100								0.00
General Administration	7200	253,656.00	67,694.00					806,254.00	1,127,604.00
School Administration	7300						3,097.00		3,097.00
Facilities Acquisition and Construction	7410						23,667.00		23,667.00
Fiscal Services	7500	16,039.00	7,022.00				2,692.00		25,753.00
Food Services	7600						14,485.00		14,485.00
Central Services	7700	59,870.00	19,510.00	9,182.00		70.00	12,104.00		100,736.00
Student Transportation Services	7800			4,000.00				11,183.00	15,183.00
Operation of Plant	7900			60,741.00		750.00	13,078.00		74,569.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							709,711.00	709,711.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						57,358.00		57,358.00
Total Expenditures		13,679,824.00	3,984,593.00	2,505,895.00	0.00	455,771.00	280,779.00	1,573,134.00	22,479,996.00
Excess (Deficiency) of Revenues over Expenditures									
									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									
									0.00
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700								0.00

**DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS**
 For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214			393,151.00	393,151.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	393,151.00	393,151.00
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	393,151.00	393,151.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700	0.00							

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700	0.00							

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500			393,151.00					393,151.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	393,151.00	0.00	0.00	0.00	0.00	393,151.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700	0.00							

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2016

REVENUES		Account Number							Totals	
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200							0.00	
<i>Local:</i>										
Interest on Investments		3431							2,710.00	
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440							3,344,313.00	
Other Miscellaneous Local Sources		3495							43,125.00	
Total Local		3400							3,390,148.00	
Total Revenues		3000							3,390,148.00	
EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>										
Instruction		5000	355,660.00	87,051.00	43,648.00		59,139.00	676,071.00	11,703.00	1,233,272.00
Student Support Services		6100	63,848.00	9,872.00	1,500.00		1,809.00			77,029.00
Instructional Media Services		6200	2,266.00	361.00			10.00			2,637.00
Instruction and Curriculum Development Services		6300	18,358.00	4,300.00	27,838.00		8,259.00		386.00	59,141.00
Instructional Staff Training Services		6400	254,026.00	31,137.00	30,097.00		14,582.00	905.00	3,873.00	334,620.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300	4,953.00	787.00						5,740.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700	28,489.00	7,893.00	10,070.00		413.00		852.00	47,717.00
Student Transportation Services		7800	10,116.00				12,470.00		3,123.00	25,709.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100	3,107.00	930.00			1,858.00	15,774.00		21,669.00
Administrative Technology Services		8200								0.00
Community Services		9100	30,149.00	3,566.00	11,040.00		10,671.00			55,426.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300						1,524,478.00		1,524,478.00
Total Expenditures			770,972.00	145,897.00	124,193.00	12,470.00	96,741.00	2,217,228.00	19,937.00	3,387,438.00
Excess (Deficiency) of Revenues over Expenditures									2,710.00	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
<i>Loss Recoveries</i>										
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									2,710.00	
Fund Balance, July 1, 2015		2800							65,335.00	
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710							3,972.00	
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740							64,073.00	
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2016		2700							68,045.00	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							1,944,862.00	1,944,862.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	1,612,622.00							1,612,622.00
SBE/COBI Bond Interest	3326	307.00							307.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,612,929.00	0.00	0.00	0.00	0.00	0.00	0.00	1,612,929.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						38,058.00	502.00	38,560.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433							1,762,386.00	1,762,386.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	38,058.00	1,762,888.00	1,800,946.00
Total Revenues	3000	1,612,929.00	0.00	0.00	0.00	0.00	38,058.00	3,707,740.00	5,358,737.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,350,000.00					17,200,021.00		18,460,021.00
Interest	720	395,147.00					5,230,063.00	2,125,484.00	7,740,694.00
Dues and Fees	730	501.00					191,010.00	7,500.00	199,011.00
Miscellaneous	790								0.00
Total Expenditures		1,655,648.00	0.00	0.00	0.00	0.00	22,611,094.00	2,132,984.00	26,399,726.00
Excess (Deficiency) of Revenues Over Expenditures		(42,719.00)	0.00	0.00	0.00	0.00	(22,573,036.00)	1,574,766.00	(21,040,989.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755						68,365,000.00		68,365,000.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762						68,168,044.00		68,168,044.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						22,424,603.00	2,314,075.00	24,738,678.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	22,424,603.00	2,314,075.00	24,738,678.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	22,621,559.00	2,314,075.00	24,935,634.00
Net Change in Fund Balances		(42,719.00)	0.00	0.00	0.00	0.00	48,523.00	3,888,811.00	3,894,645.00
Fund Balances, July 1, 2015	2800	204,730.00					1,044,561.00	12,770,832.00	14,020,123.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balances:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	162,011.00					1,093,084.00	16,659,673.00	17,914,768.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2016	2700	162,011.00	0.00	0.00	0.00	0.00	1,093,084.00	16,659,673.00	17,914,768.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Cap. Improvement Section 1011.7(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						129,630.00					129,630.00
Interest on Undistributed CO&DS	3325						5,413.00					5,413.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				777,187.00							777,187.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									1,402,267.00		1,402,267.00
Other Miscellaneous State Revenues	3399									149,338.00		149,338.00
Total State Sources	3300	0.00	0.00	0.00	777,187.00	0.00	135,043.00	0.00	0.00	1,551,605.00	0.00	2,463,835.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							73,219,437.00				73,219,437.00
County Local Sales Tax	3418									18,312,133.00		18,312,133.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						889.00	243,404.00		180,401.00		424,394.00
Gain on Sale of Investments	3432							17,767.00		17,767.00		35,534.00
Net Increase (Decrease) in Fair Value of Investments	3433							44,082.00		44,082.00		88,164.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									716,780.00		716,780.00
Impact Fees	3496									601,604.00		601,604.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	889.00	73,524,690.00	0.00	19,872,767.00	0.00	93,398,046.00
Total Revenues	3000	0.00	0.00	0.00	777,187.00	0.00	135,632.00	73,524,690.00	0.00	21,424,372.00	0.00	95,861,881.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630						307,437.00	3,349,208.00		6,582,274.00		10,238,919.00
Furniture, Fixtures and Equipment	640							2,301,844.00		14,485,638.00		16,787,482.00
Motor Vehicles (including Buses)	650							1,802,694.00		257,282.00		2,059,976.00
Land	660							619,957.00		745,424.00		1,365,381.00
Improvements Other Than Buildings	670							2,327,817.00		2,116,668.00		4,444,485.00
Remodeling and Renovations	680							18,273,282.00		13,003,868.00		31,277,150.00
Computer Software	690									489,554.00		489,554.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,304.00	1,985.00				3,289.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	308,741.00	28,676,787.00	0.00	37,680,708.00	0.00	66,666,236.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	777,187.00	0.00	(173,109.00)	44,847,903.00	0.00	(16,256,336.00)	0.00	29,195,645.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720									9,804,168.00		9,804,168.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910				(777,187.00)			(17,557,162.00)		(1,402,267.00)		(19,736,616.00)
To Debt Service Funds	920							(24,738,678.00)				(24,738,678.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970									(6,812,967.00)		(6,812,967.00)
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(777,187.00)	0.00	0.00	(42,295,840.00)	0.00	(8,215,234.00)	0.00	(51,288,261.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(777,187.00)	0.00	0.00	(42,295,840.00)	0.00	1,588,934.00	0.00	(41,484,093.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	(173,109.00)	2,552,063.00	0.00	(14,667,402.00)	0.00	(12,288,448.00)
Fund Balance, July 1, 2015	2800				0.00		173,109.00	30,745,763.00		41,020,870.00		71,939,742.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710							14,323.00		501.00		14,824.00
Restricted Fund Balance	2720							33,283,503.00		26,352,967.00		59,636,470.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	0.00	0.00	0.00	33,297,826.00	0.00	26,353,468.00	0.00	59,651,294.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2016

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000								0.00
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2015		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2016		2700								0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2016

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780								0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2016

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	2,320,621.00		2,347,541.00	179,969.00	23,693,821.00			28,541,952.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		2,320,621.00	0.00	2,347,541.00	179,969.00	23,693,821.00	0.00	0.00	28,541,952.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	150,276.00	39,475.00	29,349.00	47,678.00	39,810.00			306,588.00
Employee Benefits	200	33,954.00	13,711.00	8,197.00	16,697.00	11,405.00			83,964.00
Purchased Services	300	464,505.00	30,590.00	207,803.00	38,638.00	1,403,804.00			2,145,340.00
Energy Services	400								0.00
Materials and Supplies	500	684.00							684.00
Capital Outlay	600								0.00
Other	700	2,695,683.00	600,342.00	2,336,079.00		17,423,851.00			23,055,955.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		3,345,102.00	684,118.00	2,581,428.00	103,013.00	18,878,870.00	0.00	0.00	25,592,531.00
Operating Income (Loss)		(1,024,481.00)	(684,118.00)	(233,887.00)	76,956.00	4,814,951.00	0.00	0.00	2,949,421.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	100,334.00	53,457.00		2,849.00	44,759.00			201,399.00
Gain on Sale of Investments	3432	17,726.00	8,884.00	5,983.00					32,593.00
Net Increase (Decrease) in Fair Value of Investments	3433	43,931.00	22,041.00						65,972.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		161,991.00	84,382.00	5,983.00	2,849.00	44,759.00	0.00	0.00	299,964.00
Income (Loss) Before Operating Transfers		(862,490.00)	(599,736.00)	(227,904.00)	79,805.00	4,859,710.00	0.00	0.00	3,249,385.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610		577,910.00						577,910.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630					6,812,967.00			6,812,967.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	577,910.00	0.00	0.00	6,812,967.00	0.00	0.00	7,390,877.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(862,490.00)	(21,826.00)	(227,904.00)	79,805.00	11,672,677.00	0.00	0.00	10,640,262.00
Net Position, July 1, 2015	2880	5,951,945.00	6,121,604.00	1,710,818.00	608,921.00				14,393,288.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780	5,089,455.00	6,099,778.00	1,482,914.00	688,726.00	11,672,677.00			25,033,550.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS

June 30, 2016

Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2016

	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	24,895,361.00		24,895,361.00	8,260,021.00	9,602,692.00	633,573.00	652,534.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	7,627,743.00		7,627,743.00	1,260,000.00	1,352,000.00	395,147.00	322,655.00
District Bonds Payable	2322	1,299,696.00		1,299,696.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	8,927,439.00	0.00	8,927,439.00	1,260,000.00	1,352,000.00	395,147.00	322,655.00
Liability for Compensated Absences	2330	35,439,301.00		35,439,301.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	103,756,472.00		103,756,472.00	8,940,000.00	10,650,000.00	4,586,490.00	2,718,339.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	43,026,000.00		43,026,000.00			2,125,484.00	2,125,484.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	146,782,472.00	0.00	146,782,472.00	8,940,000.00	10,650,000.00	6,711,974.00	4,843,823.00
Estimated Liability for Long-Term Claims	2350	12,277,077.00		12,277,077.00				
Net Other Postemployment Benefits Obligation	2360	11,131,158.00		11,131,158.00				
Net Pension Liability	2365	160,212,102.00		160,212,102.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	247,263.00		247,263.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		399,912,173.00	0.00	399,912,173.00	18,460,021.00	21,604,692.00	7,740,694.00	5,819,012.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2016

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740			47,243,753.00	47,243,753.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			890,400.00	890,400.00		0.00
Florida School Recognition Funds (3361)	92040	258,278.00		2,734,660.00	2,742,237.00		250,701.00
Instructional Materials (FEFP Earmark) [3]	90880			3,359,800.00	2,437,914.00		921,886.00
Library Media (FEFP Earmark) [3]	90881			189,725.00	189,725.00		0.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			2,006,075.00	2,006,075.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			959,475.00	959,475.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			6,226,814.00	6,226,814.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			8,615,669.00	8,370,214.00		245,455.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	3,434.00		702,713.00	706,147.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	93,568.00			18,314.00		75,254.00

[1] Include both state and local revenue sources.

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

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

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

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

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2016

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	53,500.00	21,716.00			75,216.00
Bottled Gas	421	8,187.00	30,467.00			38,654.00
Electricity	430	7,418,212.00				7,418,212.00
Heating Oil	440					0.00
Total		7,479,899.00	52,183.00	0.00	0.00	7,532,082.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	210,418.00				210,418.00
Diesel Fuel	460	1,153,375.00				1,153,375.00
Oil and Grease	540	52,441.00				52,441.00
Total		1,416,234.00		0.00	0.00	1,416,234.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				1,752,812.00	1,752,812.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311			151,825.00		151,825.00
Subawards Under Subagreements - In Excess of \$25,000	312			1,246,051.00		1,246,051.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	495,288.00
Food	570	6,938,310.00
Donated Foods	580	993,460.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2016

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	82,801,213.00	2,457,878.00		85,259,091.00
Basic Programs 101, 102 and 103 (Function 5100)	140	2,145,392.00	9,121.00		2,154,513.00
Basic Programs 101, 102 and 103 (Function 5100)	750	554,641.00	587,623.00		1,142,264.00
Total Basic Program Salaries		85,501,246.00	3,054,622.00	0.00	88,555,868.00
Other Programs 130 (ESOL) (Function 5100)	120	4,831,293.00	143,412.00		4,974,705.00
Other Programs 130 (ESOL) (Function 5100)	140	127,902.00	532.00		128,434.00
Other Programs 130 (ESOL) (Function 5100)	750	44,800.00	26,817.00		71,617.00
Total Other Program Salaries		5,003,995.00	170,761.00	0.00	5,174,756.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	35,350,229.00	1,047,442.00		36,397,671.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	911,007.00	98,008.00		1,009,015.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	38,748.00			38,748.00
Total ESE Program Salaries		36,299,984.00	1,145,450.00	0.00	37,445,434.00
Career Program 300 (Function 5300)	120	4,952,321.00	69,888.00		5,022,209.00
Career Program 300 (Function 5300)	140	83,705.00	259.00		83,964.00
Career Program 300 (Function 5300)	750	171,700.00			171,700.00
Total Career Program Salaries		5,207,726.00	70,147.00	0.00	5,277,873.00
Total		132,012,951.00	4,440,980.00	0.00	136,453,931.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	859,284.00	23,956.00		883,240.00

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2016

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	51,306,878.00	697,557.00	118,312.00	52,122,747.00
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	926,809.00		51,695.00	978,504.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX	2,513,189.00			2,513,189.00
Total Charter School Distributions		54,746,876.00	697,557.00	170,007.00	55,614,440.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	307,699.00
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	307,699.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:		2,218,770.00	2,218,770.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			2,218,770.00	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			2,218,770.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

DISTRICT SCHOOL BOARD OF SARASOTA COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2016

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	5,748.00	217.00			4,808.00			10,773.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	1,332.00	670.00	5,522.00		26.00			7,550.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		7,080.00	887.00	5,522.00	0.00	4,834.00	0.00	0.00	18,323.00

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