The School District of Sarasota County, FL									
Governmental Balance Sheet	Account							Memorano	dum Only
March 31, 2014	Number	General	Debt Service	Capital Projects	Special Revenue	Food Service	Internal Service	2013-2014	2012-2013
ASSETS									
Cash and Cash Investments	11XX	122,188,593.23	1,558,211.75	118,564,895.16	155,465.41	4,652,545.72	22,162,078.03	269,281,789.30	285,879,364.52
Cash with Fiscal Agent	1114		8,337,153.12	10,272,103.57				18,609,256.69	41,980,719.64
Accounts Receivable	1130	57,530.85					75,000.00	132,530.85	656.43
Due from Other Funds	1140	107,184.70		0.00	2,320.09	92.07	730.62	110,327.48	118,763.18
Due from Other Agencies	1220	0.00		0.00	1,820,959.47			1,820,959.47	1,210,707.47
Inventory	1150	796,677.89				683,268.77		1,479,946.66	1,483,977.41
Prepaid Items	1230	297,244.16					11,881.00	309,125.16	11,972.37
Total Assets		123,447,230.83	9,895,364.87	128,836,998.73	1,978,744.97	5,335,906.56	22,249,689.65	291,743,935.61	330,686,161.02
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts Payable	2120	4,595,621.27	420,951.82	341,787.53	45,236.09	42,149.06	35,908.76	5,481,654.53	6,055,547.70
Payroll Deductions and Withholdings	2170	832,872.03						832,872.03	131,100.98
Matured Bonds Payable	2180		19,000.00					19,000.00	19,000.00
Matured Interest Payable	2190		29,872.50					29,872.50	29,872.50
Estimated Liability Self Insurance	2270						9,331,326.00	9,331,326.00	8,520,961.44
Compensated Absences	2330						41,783.53	41,783.53	39,420.36
Deposits Payable	2220	16,700.00						16,700.00	16,200.00
Due to Other Agencies	2230	2,030,724.70						2,030,724.70	5,465,720.52
Due to Other Funds	2160	3,142.78		131.94	100,504.03	6,548.73		110,327.48	118,763.18
Unearned Revenue	2410	0.00			1,769,563.17			1,769,563.17	1,789,026.39
Total Liabilities		7,479,060.78	469,824.32	341,919.47	1,915,303.29	48,697.79	9,409,018.29	19,663,823.94	22,185,613.07
FUND BALANCES									
Nonspendable		796,677.89				683,268.77		1,479,946.66	1,483,977.41
Restricted		2,134,839.00	9,425,540.55	121,719,176.71	63,441.68	4,603,940.00		137,946,937.94	177,114,516.91
Unassigned/Assigned		113,036,653.16		6,775,902.55		•	12,840,671.36	132,653,227.07	129,902,053.63
Total Fund Balances	2700	115,968,170.05	9,425,540.55	128,495,079.26	63,441.68	5,287,208.77	12,840,671.36	272,080,111.67	308,500,547.95
Total Liabilities and Fund Balances		123,447,230.83	9,895,364.87	128,836,998.73	1,978,744.97	5,335,906.56	22,249,689.65	291,743,935.61	330,686,161.02

		General Fund							
The School District of Sarasota County, FL									
Revenue & Expenditures - Budget And Actual	Account		Amounts	Actual	Percentage of	Prior YTD	Difference	%	
March 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)	
REVENUES									
Federal Direct	3100	2,248,813.00	2,339,939.00	253,211.93	10.82%	230,219.77	22,992.16	9.99%	
Federal Through State	3200	0.00	0.00	1,242,060.75		1,040,543.81	201,516.94	19.37%	
State Sources	3300	77,242,255.00	75,508,736.00	57,653,917.59	76.35%	58,319,016.08	(665,098.49)	-1.14%	
Local Sources	3400	280,649,758.00	282,251,865.00	253,782,089.92		234,963,696.89	18,818,393.03	8.01%	
Total Revenues		360,140,826.00	360,100,540.00	312,931,280.19	86.90%	294,553,476.55	18,377,803.64	6.24%	
EXPENDITURES									
Current:									
Instruction	5000	262,754,098.00	259,188,726.00	170,589,295.49	65.82%	166,447,600.99	4,141,694.50	2.49%	
Pupil Personnel Services	6100	21,051,444.00	20,960,139.00	14,441,224.90	68.90%	13,549,134.02	892,090.88	6.58%	
Instructional Media Services	6200	3,605,587.00	3,490,957.00	2,295,934.17	65.77%	2,877,715.10	(581,780.93)	-20.22%	
Instruction and Curriculum Development Services	6300	2,549,807.00	2,760,345.00	1,935,313.14	70.11%	1,722,814.88	212,498.26	12.33%	
Instructional Staff Training Services	6400	1,238,677.00	1,372,588.00	790,871.11	57.62%	741,979.15	48,891.96	6.59%	
Instruction Related Technolgy	6500	2,934,647.00	3,399,550.00	2,219,161.49	65.28%	2,250,105.25	(30,943.76)	-1.38%	
Board	7100	842,508.00	842,508.00	1,112,782.45	132.08%	614,737.48	498,044.97	81.02%	
General Administration	7200	1,451,313.00	1,417,811.00	1,106,692.10	78.06%	1,082,106.71	24,585.39	2.27%	
School Administration	7300	16,624,114.00	16,859,992.00	12,630,134.26	74.91%	11,718,185.69	911,948.57	7.78%	
Facilities Acquisition and Construction	7410	19,029.00	19,029.00	15,990.00	84.03%	17,548.15	(1,558.15)	-8.88%	
Fiscal Services	7500	1,775,871.00	1,938,380.00	1,470,411.58	75.86%	1,373,572.00	96,839.58	7.05%	
Food Services	7600	94,717.00	94,717.00	46,900.02	49.52%	58,438.04	(11,538.02)	-19.74%	
Central Services	7700	5,367,820.00	5,677,556.00	4,299,739.77	75.73%	3,913,790.88	385,948.89	9.86%	
Pupil Transportation Services	7800	15,848,578.00	16,793,850.00	11,984,361.04	71.36%	11,325,993.57	658,367.47	5.81%	
Operation of Plant	7900	34,282,328.00	33,333,807.00	25,454,456.31	76.36%	24,445,168.18	1,009,288.13	4.13%	
Maintenance of Plant	8100	14,186,220.00	14,013,946.00	10,919,363.35	77.92%	9,965,023.24	954,340.11	9.58%	
Administrative Tech Services	8200	3,050,654.00	3,567,502.00	2,617,313.30	73.37%	2,195,341.93	421,971.37	19.22%	
Community Services	9100	1,786,112.00	1,749,440.00	1,972,313.41	112.74%	1,231,034.71	741,278.70	60.22%	
Debt Service	9200								
Total Expenditures		389,463,524.00	387,480,843.00	265,902,257.89	68.62%	255,530,289.97	10,371,967.92	4.06%	
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(29,322,698.00)	(27,380,303.00)	47,029,022.30	-171.76%	39,023,186.58	8,005,835.72	20.52%	
OTHER FINANCING SOURCES (USES)									
Other Financing Sources	3700								
Transfers In	3600	20,646,003.00	21,458,035.00	16,008,672.21	74.60%	12,539,264.54	3,469,407.67	27.67%	
Transfers Out	9700	(550,279.00)	(550,279.00)	(550,279.00)	100.00%	(380,311.00)	(169,968.00)		
<b>Total Other Financing Sources (Uses)</b>		20,095,724.00	20,907,756.00	15,458,393.21	73.94%	12,158,953.54	3,299,439.67	27.14%	
Net Change in Fund Balances		(9,226,974.00)	(6,472,547.00)	62,487,415.51	-965.42%	51,182,140.12	11,305,275.39	22.09%	
Fund Balances, Prior Year	2800	53,480,753.00	53,480,753.00	53,480,754.54	100.00%	63,999,318.00	(10,518,563.46)	-16.44%	
Adjustment to Fund Balances	2891		0.00						
Fund Balances, Current Year	2700	44,253,779.00	47,008,206.00	115,968,170.05	246.70%	115,181,458.12	786,711.93	0.68%	

	Debt Service									
The School District of Sarasota County, FL										
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%		
March 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)		
REVENUES										
Federal Direct	3100	2,086,761.00	2,086,761.00	968,257.10	46.40%	1,043,380.50	(75,123.40)	-7.20%		
Federal Through State	3200									
State Sources	3300	1,735,932.00	1,735,932.00		0.00%	334,875.00				
Local Sources	3400	0.00	5,311.00	219,880.62		(20,566.23)	240,446.85			
Total Revenues		3,822,693.00	3,828,004.00	1,188,137.72	31.04%	1,357,689.27	165,323.45			
EXPENDITURES										
Current:										
Instruction	5000									
Pupil Personnel Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instruction Related Technolgy	6500									
Board	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7410									
Fiscal Services	7500									
Food Services	7600									
Central Services	7700									
Pupil Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Tech Services	8200									
Community Services	9100									
Debt Service	9200	30,886,316.00	30,886,316.00	9,915,002.36	32.10%	9,283,885.74	631,116.62	6.80%		
Total Expenditures		30,886,316.00	30,886,316.00	9,915,002.36	32.10%	9,283,885.74	631,116.62	6.80%		
Excess (Deficiency) of Revenues Over (Under) Expenditure	s	(27,063,623.00)	(27,058,312.00)	(8,726,864.64)	32.25%	(7,926,196.47)	(465,793.17)	5.88%		
OTHER FINANCING SOURCES (USES)										
Transfers In	3600	29,337,813.00	29,337,813.00	8,936,126.20	30.46%	7,841,993.83	0.00			
Transfers Out	9700		(812,032.00)							
Total Other Financing Sources (Uses)		29,337,813.00	28,525,781.00	8,936,126.20	31.33%	7,841,993.83	0.00			
Net Change in Fund Balances		2,274,190.00	1,467,469.00	209,261.56	14.26%	(84,202.64)	293,464.20	-348.52%		
Fund Balances, Prior Year	2800	9,216,279.00	9,216,279.00	9,216,278.99	100.00%	7,069,418.38	2,146,860.61	30.37%		
Adjustment to Fund Balances	2891		0.00			, ,	, , , , , , , , , , , , , , , , , , , ,			
Fund Balances, Current Year	2700	11,490,469.00	10,683,748.00	9,425,540.55	88.22%	6,985,215.74	2,440,324.81	34.94%		
and Summers, Outlont 10th		11,120,102.00	10,000,7 10.00	2,120,010.00	00.2270	0,700,210.77	2,110,324.01	54.747		

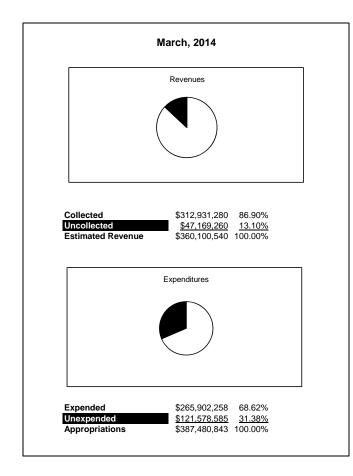
	Capital Projects										
The School District of Sarasota County, FL											
Revenue & Expenditures - Budget And Actual	Account		Amounts	Actual	Percentage of	Prior YTD	Difference	%			
March 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)			
REVENUES											
Federal Direct	3100										
Federal Through State	3200										
State Sources	3300	2,754,193.00	2,754,516.00	1,948,297.07	70.73%	1,437,586.21	510,710.86	35.53%			
Local Sources	3400	81,087,272.00	81,144,592.00	71,035,746.56	87.54%	68,507,605.13	2,528,141.43	3.69%			
Total Revenues		83,841,465.00	83,899,108.00	72,984,043.63	86.99%	69,945,191.34	3,038,852.29	4.34%			
EXPENDITURES											
Current:											
Instruction	5000										
Pupil Personnel Services	6100										
Instructional Media Services	6200										
Instruction and Curriculum Development Services	6300										
Instructional Staff Training Services	6400										
Instruction Related Technology	6500										
Board	7100										
General Administration	7200										
School Administration	7300										
Facilities Acquisition and Construction	7410	133,701,428.00	133,981,030.00	42,877,557.38	32.00%	54,581,549.58	(11,703,992.20)	-21.44%			
Fiscal Services	7500										
Food Services	7600										
Central Services	7700										
Pupil Transportation Services	7800										
Operation of Plant	7900										
Maintenance of Plant	8100										
Administrative Tech Services	8200										
Community Services	9100										
Debt Service	9200										
Total Expenditures		133,701,428.00	133,981,030.00	42,877,557.38	32.00%	54,581,549.58	(11,703,992.20)	-21.44%			
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(49,859,963.00)	(50,081,922.00)	30,106,486.25	-60.11%	15,363,641.76	14,742,844.49	95.96%			
OTHER FINANCING SOURCES (USES)											
Transfers In	3600					2,870,811.00					
Transfers Out	9700	(49,983,816.00)	(49,983,816.00)	(24,944,798.41)	49.91%	(22,871,758.37)	(2,073,040.04)	9.06%			
Total Other Financing Sources (Uses)		(49,983,816.00)	(49,983,816.00)	(24,944,798.41)	49.91%	(20,000,947.37)	(2,073,040.04)	10.36%			
Net Change in Fund Balances		(99,843,779.00)	(100,065,738.00)	5,161,687.84	-5.16%	(4,637,305.61)	9,798,993.45	-211.31%			
Fund Balances, Prior Year	2800	123,333,392.00	123,333,392.00	123,333,391.42	100.00%	173,672,305.16	(50,338,913.74)	-28.98%			
Adjustment to Fund Balances	2891		0.00								
Fund Balances, Current Year	2700	23,489,613.00	23,267,654.00	128,495,079.26	552.25%	169,034,999.55	(40,539,920.29)	-23.98%			

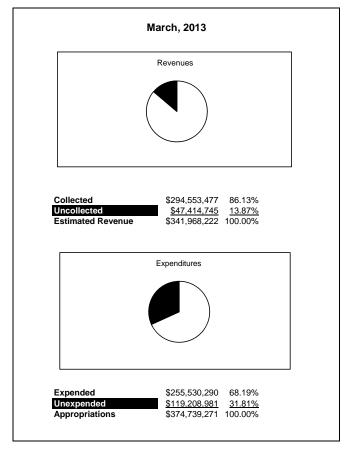
	Special Revenue										
The School District of Sarasota County, FL											
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%			
March 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)			
REVENUES											
Federal Direct	3100	715,000.00	715,000.00	708,858.70	99.14%	766,036.80	(57,178.10)	-7.46%			
Federal Through State	3200	25,733,289.00	27,285,717.00	14,767,539.62	54.12%	15,075,107.19	(307,567.57)	-2.04%			
State Sources	3300										
Local Sources	3400	1,469,782.00	1,953,350.00	1,573,501.05	80.55%	945,684.22	627,816.83	66.39%			
Total Revenues		27,918,071.00	29,954,067.00	17,049,899.37	56.92%	16,786,828.21	263,071.16	1.57%			
EXPENDITURES											
Current:											
Instruction	5000	17,377,014.00	16,251,773.00	10,179,519.46	62.64%	10,368,570.53	(189,051.07)	-1.82%			
Pupil Personnel Services	6100	2,404,150.00	3,162,119.00	1,902,957.87	60.18%	1,649,316.79	253,641.08	15.38%			
Instructional Media Services	6200	19,873.00	19,909.00	7,332.51	36.83%	415.48					
Instruction and Curriculum Development Services	6300	835,821.00	986,103.00	439,081.59	44.53%	582,486.46	(143,404.87)	-24.62%			
Instructional Staff Training Services	6400	3,251,024.00	5,149,684.00	2,501,734.08	48.58%	2,447,344.46	54,389.62	2.22%			
Instruction Related Technolgy	6500	580,043.00	944,875.00	111,928.88	11.85%	241,255.85	(129,326.97)	-53.61%			
Board	7100										
General Administration	7200	918,559.00	1,149,025.00	703,159.70	61.20%	571,454.06	131,705.64	23.05%			
School Administration	7300	19,118.00	400.00	15,429.41							
Facilities Acquisition and Construction	7410	50,000.00	95,000.00	31,170.00	32.81%	5,657.64	25,512.36	450.94%			
Fiscal Services	7500	62,263.00	143,142.00	41,708.70	29.14%	26,002.13	15,706.57	60.40%			
Food Services	7600										
Central Services	7700	1,474,151.00	1,118,746.00	269,501.49	24.09%	149,568.04	119,933.45	80.19%			
Pupil Transportation Services	7800	193,955.00	200,987.00	125,871.51	62.63%	89,998.23	35,873.28	39.86%			
Operation of Plant	7900	16,600.00	10,600.00	10,520.00	99.25%	0.00	10,520.00				
Maintenance of Plant	8100										
Administrative Tech Services	8200										
Community Services	9100	715,500.00	721,704.00	709,984.17		654,758.54	55,225.63	8.43%			
Debt Service	9200										
Total Expenditures		27,918,071.00	29,954,067.00	17,049,899.37	56.92%	16,786,828.21	240,724.72	1.43%			
Excess (Deficiency) of Revenues Over (Under) Expenditure	es	0.00	0.00	0.00		0.00	22,346.44				
OTHER FINANCING SOURCES (USES)											
Transfers In	3600										
Transfers Out	9700										
Total Other Financing Sources (Uses)		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, Prior Year	2800		0.00	63,441.68		0.00	63,441.68				
Adjustment to Fund Balances	2891										
Fund Balances, Current Year	2700	0.00	0.00	63,441.68		0.00	63,441.68				

		Food Service									
The School District of Sarasota County, FL											
Revenue & Expenditures - Budget And Actual	Account	Budgeted		Actual	Percentage of	Prior YTD	Difference	%			
March 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)			
REVENUES											
Federal Direct	3100										
Federal Through State	3200	11,945,380.00	11,945,380.00	7,667,098.65	64.18%	6,920,795.64	746,303.01	10.78%			
State Sources	3300	167,256.00	167,256.00	85,054.00	50.85%	124,081.00	(39,027.00)	-31.45%			
Local Sources	3400	5,416,335.00	5,416,335.00	4,338,775.57	80.11%	4,577,246.30	(238,470.73)	-5.21%			
Total Revenues		17,528,971.00	17,528,971.00	12,090,928.22	68.98%	11,622,122.94	468,805.28	4.03%			
EXPENDITURES											
Current:											
Instruction	5000										
Pupil Personnel Services	6100										
Instructional Media Services	6200										
Instruction and Curriculum Development Services	6300										
Instructional Staff Training Services	6400										
Instruction Related Technolgy	6500										
Board	7100										
General Administration	7200										
School Administration	7300										
Facilities Acquisition and Construction	7410										
Fiscal Services	7500										
Food Services	7600	16,441,926.00	16,441,926.00	11,273,732.30	68.57%	9,998,750.36	1,274,981.94	12.75%			
Central Services	7700										
Pupil Transportation Services	7800										
Operation of Plant	7900										
Maintenance of Plant	8100										
Administrative Tech Services	8200										
Community Services	9100										
Debt Service	9200										
Total Expenditures		16,441,926.00	16,441,926.00	11,273,732.30	68.57%	9,998,750.36	1,274,981.94	12.75%			
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,087,045.00	1,087,045.00	817,195.92	75.18%	1,623,372.58	(806,176.66)	-49.66%			
OTHER FINANCING SOURCES (USES)											
Transfers In	3600										
Transfers Out	9700										
Total Other Financing Sources (Uses)		0.00	0.00	0.00		0.00	0.00				
Net Change in Fund Balances		1,087,045.00	1,087,045.00	817,195.92	75.18%	1,623,372.58	(806,176.66)	-49.66%			
Fund Balances, Prior Year	2800	4,470,013.00	4,470,013.00	4,470,012.85	100.00%	3,053,184.59	1,416,828.26	46.40%			
Adjustment to Fund Balances	2891	,,	,,	, ,	200.0070	-,,	-,,	. 311070			
Fund Balances, Current Year	2700	5,557,058.00	5,557,058.00	5,287,208.77	95.14%	4,676,557.17	610,651.60	13.06%			

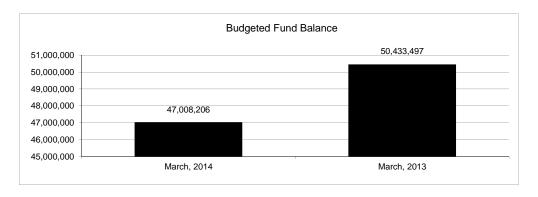
Internal Service Fund									
Account	0	Amounts	Actual	Percentage of	Prior YTD		%		
Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)		
3100									
3200									
3400	, ,	/ /	3,494,416.14			,	5.48%		
	5,096,122.00	5,096,122.00	3,494,416.14	68.57%	3,312,945.55	181,470.59	5.48%		
5000									
6100									
6200									
6300									
6400									
6500									
7100									
7200									
7300									
7410									
7500									
7600									
7700	6,527,150.00	6,527,150.00	3,940,704.81	60.37%	3,259,591.42	681,113.39	20.90%		
7800									
7900									
8100									
8200									
9100									
9200									
	6,527,150.00	6,527,150.00	3,940,704.81	60.37%	3,259,591.42	681,113.39	20.90%		
es	(1,431,028.00)	(1,431,028.00)	(446,288.67)	31.19%	53,354.13	(499,642.80)	-936.47%		
3600	550,279.00	550,279.00	550,279.00	100.00%	0.00	550,279.00			
9700									
	550,279.00	550,279.00	550,279.00	100.00%	0.00	550,279.00			
	(880,749.00)	(880,749.00)	103,990.33	-11.81%	53,354.13	50,636.20	94.91%		
2800	12,736,679.00	12,736,679.00	12,736,681.03	100.00%	12,568,963.24	167,717.79	1.33%		
2891									
2700	11,855,930.00	11,855,930.00	12,840,671.36	108.31%	12,622,317.37	218,353.99	1.73%		
	Number  3100 3200 3300 3400  5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700 7800 9100 9200  81 3600 9700  2800 2891	Number Original  3100 3200 3300 3400 5,096,122.00 5,096,122.00  5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700 6,527,150.00 7800 7900 8100 8200 9100 9200 6,527,150.00 (1,431,028.00) 9700 550,279.00 9700 (880,749.00) 2800 12,736,679.00 2891	Number	Number         Original         Current         Amounts           3100         3200         3300         3400         5,096,122.00         5,096,122.00         3,494,416.14           5,096,122.00         5,096,122.00         3,494,416.14         5,096,122.00         3,494,416.14           5000         6100         6200         6300         6400         6500         7100         7200         7300         7410         7500         7500         7700         6,527,150.00         6,527,150.00         3,940,704.81         7800         7900         8100         8200         9100         9200         (1,431,028.00)         (446,288.67)         3600         550,279.00         550,279.00         550,279.00         550,279.00         550,279.00         103,990.33         2800         12,736,679.00         12,736,679.00         12,736,681.03         2891	Account   Number   Original   Current   Amounts   Current Budget	Account   Number   Original   Current   Amounts   Actual   Amounts   Current Budget   Actual	Account   Budgeted Amounts   Actual   Percentage of Current Budget   Prior YTD   Increase/(Decrease)		

#### **General Fund**



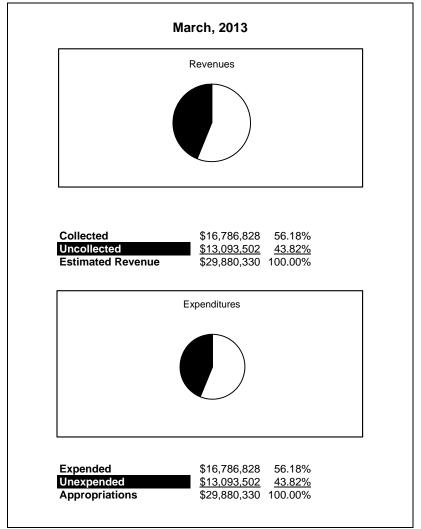


## **General Fund**

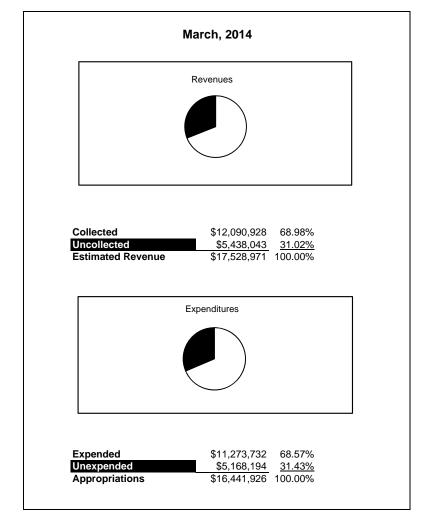


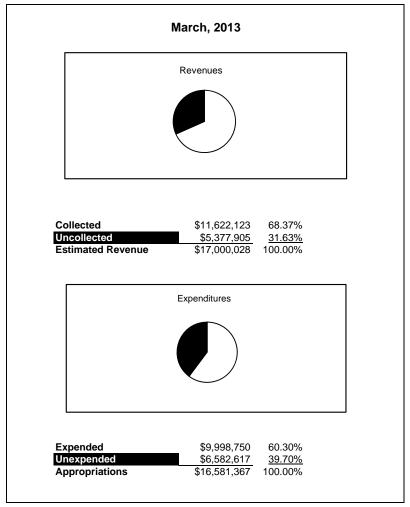
# **Special Revenue Fund**



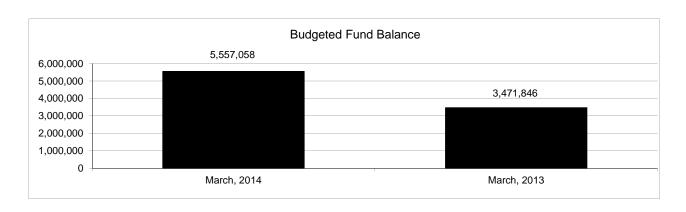


## **Food Service Fund**

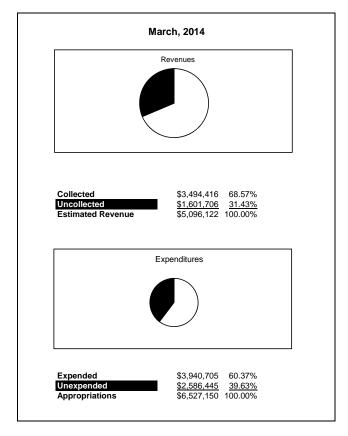


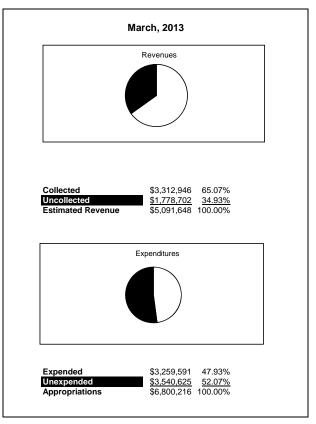


# **Food Service Fund**



#### **Internal Service Fund**





## **Internal Service Fund**

