The School District of Sarasota County, FL									
Governmental Balance Sheet	Account							Memoran	dum Only
April 30, 2014	Number	General	Debt Service	Capital Projects	Special Revenue	Food Service	Internal Service	2013-2014	2012-2013
ASSETS									
Cash and Cash Investments	11XX	108,256,926.27	1,419,491.34	118,117,956.61	244,215.80	4,717,936.79	22,201,156.05	254,957,682.86	280,868,066.63
Cash with Fiscal Agent	1114		8,337,153.12	9,587,259.69				17,924,412.81	36,749,575.66
Accounts Receivable	1130	3,139.83					75,000.00	78,139.83	656.45
Due from Other Funds	1140	183,433.65		0.00	233.05	0.00	0.00	183,666.70	107,413.17
Due from Other Agencies	1220	0.00		0.00	1,964,830.59			1,964,830.59	1,452,254.89
Inventory	1150	839,930.77				638,920.33		1,478,851.10	1,477,808.94
Prepaid Items	1230	0.00					11,881.00	11,881.00	11,881.00
Total Assets		109,283,430.52	9,756,644.46	127,705,216.30	2,209,279.44	5,356,857.12	22,288,037.05	276,599,464.89	320,667,656.74
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts Payable	2120	3,776,637.61	320,541.77	130,631.59	148,571.73	7,116.56	36,952.76	4,420,452.02	6,697,689.82
Payroll Deductions and Withholdings	2170	893,063.82						893,063.82	189,945.59
Matured Bonds Payable	2180		0.00					0.00	19,000.00
Matured Interest Payable	2190		0.00					0.00	29,872.50
Estimated Liability Self Insurance	2270						9,319,705.69	9,319,705.69	8,543,180.78
Compensated Absences	2330						41,783.53	41,783.53	39,420.36
Deposits Payable	2220	18,200.00						18,200.00	16,700.00
Due to Other Agencies	2230	2,052,059.25						2,052,059.25	6,946,488.96
Due to Other Funds	2160	233.05		244.82	106,201.65	76,987.18		183,666.70	107,413.17
Unearned Revenue	2410	0.00			1,891,064.38			1,891,064.38	1,799,068.39
Total Liabilities		6,740,193.73	320,541.77	130,876.41	2,145,837.76	84,103.74	9,398,441.98	18,819,995.39	24,388,779.57
FUND BALANCES									
Nonspendable		839,930.77				638,920.33		1,478,851.10	1,477,808.94
Restricted		2,134,839.00	9,436,102.69	120,797,579.13	63,441.68	4,633,833.05		137,065,795.55	175,962,423.13
Unassigned/Assigned		99,568,467.02		6,776,760.76		_	12,889,595.07	119,234,822.85	118,838,645.10
Total Fund Balances	2700	102,543,236.79	9,436,102.69	127,574,339.89	63,441.68	5,272,753.38	12,889,595.07	257,779,469.50	296,278,877.17
Total Liabilities and Fund Balances		109,283,430.52	9,756,644.46	127,705,216.30	2,209,279.44	5,356,857.12	22,288,037.05	276,599,464.89	320,667,656.74

		General Fund						
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account		Amounts	Actual	Percentage of	Prior YTD	Difference	%
April 30, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100	2,248,813.00	2,339,939.00	294,719.38	12.60%	271,582.08	23,137.30	8.52%
Federal Through State	3200	0.00	0.00	1,296,695.94		1,041,153.14	255,542.80	24.54%
State Sources	3300	77,242,255.00	75,508,736.00	63,318,646.67	83.86%	64,439,751.73	(1,121,105.06)	-1.74%
Local Sources	3400	280,649,758.00	282,251,865.00	266,025,502.64		247,517,967.20	18,507,535.44	7.48%
Total Revenues		360,140,826.00	360,100,540.00	330,935,564.63	91.90%	313,270,454.15	17,665,110.48	5.64%
EXPENDITURES								
Current:								
Instruction	5000	262,754,098.00	259,188,726.00	191,553,863.29	73.91%	, ,	5,463,292.79	2.94%
Pupil Personnel Services	6100	21,051,444.00	20,960,139.00	16,205,110.46	77.31%	15,258,640.02	946,470.44	6.20%
Instructional Media Services	6200	3,605,587.00	3,490,957.00	2,512,090.17	71.96%	3,183,353.22	(671,263.05)	-21.09%
Instruction and Curriculum Development Services	6300	2,549,807.00	2,760,345.00	2,143,428.54	77.65%	1,910,416.16	233,012.38	12.20%
Instructional Staff Training Services	6400	1,238,677.00	1,372,588.00	877,138.48	63.90%	835,780.14	41,358.34	4.95%
Instruction Related Technolgy	6500	2,934,647.00	3,399,550.00	2,477,940.59	72.89%	2,528,497.97	(50,557.38)	-2.00%
Board	7100	842,508.00	842,508.00	1,207,436.88	143.31%	663,823.10	543,613.78	81.89%
General Administration	7200	1,451,313.00	1,417,811.00	1,218,282.90	85.93%	1,203,498.48	14,784.42	1.23%
School Administration	7300	16,624,114.00	16,859,992.00	14,091,876.21	83.58%	13,069,439.48	1,022,436.73	7.82%
Facilities Acquisition and Construction	7410	19,029.00	19,029.00	15,990.00	84.03%	18,258.85	(2,268.85)	-12.43%
Fiscal Services	7500	1,775,871.00	1,938,380.00	1,631,472.97	84.17%	1,519,050.54	112,422.43	7.40%
Food Services	7600	94,717.00	94,717.00	50,579.39	53.40%	62,906.97	(12,327.58)	-19.60%
Central Services	7700	5,367,820.00	5,677,556.00	4,762,546.12	83.88%	4,417,548.41	344,997.71	7.81%
Pupil Transportation Services	7800	15,848,578.00	16,793,850.00	13,387,489.39	79.72%	12,651,470.17	736,019.22	5.82%
Operation of Plant	7900	34,282,328.00	33,333,807.00	28,317,822.79	84.95%	27,025,863.21	1,291,959.58	4.78%
Maintenance of Plant	8100	14,186,220.00	14,013,946.00	11,986,714.05	85.53%	11,037,644.97	949,069.08	8.60%
Administrative Tech Services	8200	3,050,654.00	3,567,502.00	2,833,197.40	79.42%	2,362,742.05	470,455.35	19.91%
Community Services	9100	1,786,112.00	1,749,440.00	2,259,678.96	129.17%	1,438,008.47	821,670.49	57.14%
Debt Service	9200							
Total Expenditures		389,463,524.00	387,480,843.00	297,532,658.59	76.79%	285,277,512.71	12,255,145.88	4.30%
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(29,322,698.00)	(27,380,303.00)	33,402,906.04	-122.00%	27,992,941.44	5,409,964.60	19.33%
OTHER FINANCING SOURCES (USES)								
Other Financing Sources	3700							
Transfers In	3600	20,646,003.00	21,458,035.00	16,209,855.21	75.54%	12,539,264.54	3,670,590.67	29.27%
Transfers Out	9700	(550,279.00)	(550,279.00)	(550,279.00)	100.00%	(380,311.00)	(169,968.00)	
Total Other Financing Sources (Uses)		20,095,724.00	20,907,756.00	15,659,576.21	74.90%	12,158,953.54	3,500,622.67	28.79%
Net Change in Fund Balances		(9,226,974.00)	(6,472,547.00)	49,062,482.25	-758.01%	40,151,894.98	8,910,587.27	22.19%
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	102,543,236.79	218.14%	104,151,212.98	(1,607,976.19)	-1.54%

	Debt Service								
The School District of Sarasota County, FL									
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%	
April 30, 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%	446,500.00			
Local Sources	3400	0.00	5,311.00	220,015.97		164,630.46	55,385.51		
Total Revenues		3,822,693.00	3,828,004.00	1,188,273.07	31.04%	1,654,510.96	(19,737.89)		
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	10,328,027.39	33.44%	9,672,472.97	655,554.42	6.78%	
Total Expenditures		30,886,316.00	30,886,316.00	10,328,027.39	33.44%	9,672,472.97	655,554.42	6.78%	
Excess (Deficiency) of Revenues Over (Under) Expenditure	s	(27,063,623.00)	(27,058,312.00)	(9,139,754.32)	33.78%	(8,017,962.01)	(675,292.31)	8.42%	
OTHER FINANCING SOURCES (USES)									
Transfers In	3600	29,337,813.00	29,337,813.00	9,359,578.02	31.90%	8,323,064.32	0.00		
Transfers Out	9700		(812,032.00)						
Total Other Financing Sources (Uses)		29,337,813.00	28,525,781.00	9,359,578.02	32.81%	8,323,064.32	0.00		
Net Change in Fund Balances		2,274,190.00	1,467,469.00	219,823.70	14.98%	305,102.31	(85,278.61)	-27.95%	
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	9,436,102.69	88.32%	7,374,520.69	2,061,582.00	27.96%	
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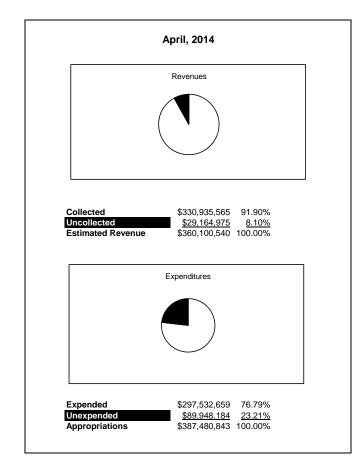
	Capital Projects									
The School District of Sarasota County, FL										
Revenue & Expenditures - Budget And Actual	Account		Amounts	Actual	Percentage of	Prior YTD	Difference	%		
April 30, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)		
REVENUES										
Federal Direct	3100									
Federal Through State	3200									
State Sources	3300	2,754,193.00	2,754,516.00	2,162,818.75	78.52%	1,553,648.21	609,170.54	39.21%		
Local Sources	3400	81,087,272.00	81,144,592.00	75,079,824.10	92.53%	73,505,680.32	1,574,143.78	2.14%		
Total Revenues		83,841,465.00	83,899,108.00	77,242,642.85	92.07%	75,059,328.53	2,183,314.32	2.91%		
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	47,432,261.15	35.40%	60,700,103.36	(13,267,842.21)	-21.86%		
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	47,432,261.15	35.40%	60,700,103.36	(13,267,842.21)	-21.86%		
Excess (Deficiency) of Revenues Over (Under) Expenditures	S	(49,859,963.00)	(50,081,922.00)	29,810,381.70	-59.52%	14,359,225.17	15,451,156.53	107.60%		
OTHER FINANCING SOURCES (USES)										
Transfers In	3600					2,870,811.00				
Transfers Out	9700	(49,983,816.00)	(49,983,816.00)	(25,569,433.23)	51.16%	(23,352,828.86)	(2,216,604.37)	9.49%		
Total Other Financing Sources (Uses)		(49,983,816.00)	(49,983,816.00)	(25,569,433.23)	51.16%	(20,482,017.86)	(2,216,604.37)	10.82%		
Net Change in Fund Balances		(99,843,779.00)	(100,065,738.00)	4,240,948.47	-4.24%	(6,122,792.69)	10,363,741.16	-169.26%		
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	127,574,339.89	548.29%	167,549,512.47	(39,975,172.58)	-23.86%		

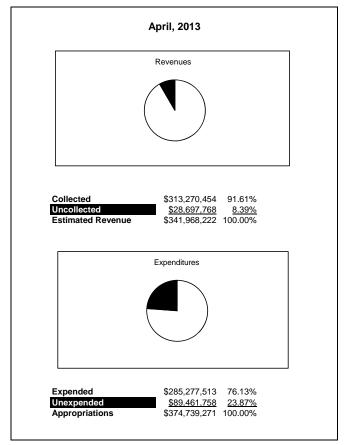
		Special Revenue						
The School District of Sarasota County, FL					~Free			
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%
April 30, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100	715,000.00	715,000.00	745,214.36	104.23%	818,113.69	(72,899.33)	-8.91%
Federal Through State	3200	25,733,289.00	27,285,717.00	16,844,310.50	61.73%	17,005,769.53	(161,459.03)	-0.95%
State Sources	3300							
Local Sources	3400	1,469,782.00	1,953,350.00	1,769,379.32	90.58%	1,019,805.36	749,573.96	73.50%
Total Revenues		27,918,071.00	29,954,067.00	19,358,904.18	64.63%	18,843,688.58	515,215.60	2.73%
EXPENDITURES								
Current:								
Instruction	5000	17,377,014.00	16,251,773.00	11,670,437.69	71.81%	11,714,714.19	(44,276.50)	-0.38%
Pupil Personnel Services	6100	2,404,150.00	3,162,119.00	2,160,963.21	68.34%	1,876,496.22	284,466.99	15.16%
Instructional Media Services	6200	19,873.00	19,909.00	7,332.51	36.83%	549.86		
Instruction and Curriculum Development Services	6300	835,821.00	986,103.00	483,812.80	49.06%	645,831.07	(162,018.27)	-25.09%
Instructional Staff Training Services	6400	3,251,024.00	5,149,684.00	2,818,956.08	54.74%	2,711,804.62	107,151.46	3.95%
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	799,587.65	69.59%	640,281.95	159,305.70	24.88%
School Administration	7300	19,118.00	400.00	23,530.37				
Facilities Acquisition and Construction	7410	50,000.00	95,000.00	32,820.00	34.55%	5,657.64	27,162.36	480.10%
Fiscal Services	7500	62,263.00	143,142.00	46,430.57	32.44%	31,105.03	15,325.54	49.27%
Food Services	7600							
Central Services	7700	1,474,151.00	1,118,746.00	303,139.68	27.10%	179,196.78	123,942.90	69.17%
Pupil Transportation Services	7800	193,955.00	200,987.00	142,753.94	71.03%	107,714.75	35,039.19	32.53%
Operation of Plant	7900	16,600.00	10,600.00	10,520.00	99.25%		10,520.00	
Maintenance of Plant	8100							
Administrative Tech Services	8200							
Community Services	9100	715,500.00	721,704.00	746,690.80		689,080.62	57,610.18	8.36%
Debt Service	9200							
Total Expenditures		27,918,071.00	29,954,067.00	19,358,904.18	64.63%	18,843,688.58	484,902.58	2.57%
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		0.00	30,313.02	
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	Amounts	Actual	Percentage of	Prior YTD	Difference	%		
April 30, 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	8,609,142.49	72.07%	7,785,878.29	823,264.20	10.57%		
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	4,910,637.84	90.66%	5,239,546.46	(328,908.62)	-6.28%		
Total Revenues		17,528,971.00	17,528,971.00	13,604,834.33	77.61%	13,149,505.75	455,328.58	3.46%		
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	12,802,093.80	77.86%	11,638,150.23	1,163,943.57	10.00%		
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	12,802,093.80	77.86%	11,638,150.23	1,163,943.57	10.00%		
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	1,087,045.00	1,087,045.00	802,740.53	73.85%	1,511,355.52	(708,614.99)	-46.89%		
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	802,740.53	73.85%	1,511,355.52	(708,614.99)	-46.89%		
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	, ,	, ,				, ,			
Fund Balances, Current Year	2700	5,557,058.00	5,557,058.00	5,272,753.38	94.88%	4,564,540.11	708,213.27	15.52%		
Fund Balances, Current Year	2700	5,557,058.00	5,557,058.00	5,272,753.38	94.88%	4,564,540.11	708,213.27	1		

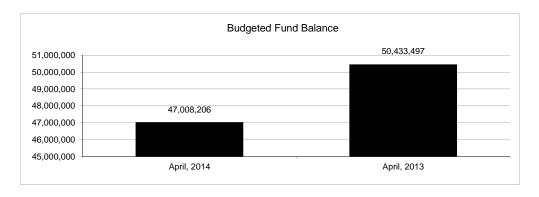
		Internal Service Fund								
The School District of Sarasota County, FL										
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%		
April 30, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)		
REVENUES										
Federal Direct	3100									
Federal Through State	3200									
State Sources	3300									
Local Sources	3400	5,096,122.00	5,096,122.00	3,912,137.57	76.77%	3,719,140.55	192,997.02	5.19%		
Total Revenues		5,096,122.00	5,096,122.00	3,912,137.57	76.77%	3,719,140.55	192,997.02	5.19%		
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	6,527,150.00	6,527,150.00	4,309,502.53	66.02%	3,649,012.87	660,489.66	18.10%		
Pupil Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Tech Services	8200									
Community Services	9100									
Debt Service	9200									
Total Expenditures		6,527,150.00	6,527,150.00	4,309,502.53	66.02%	3,649,012.87	660,489.66	18.10%		
Excess (Deficiency) of Revenues Over (Under) Expenditure	s	(1,431,028.00)	(1,431,028.00)	(397,364.96)	27.77%	70,127.68	(467,492.64)	-666.63%		
OTHER FINANCING SOURCES (USES)										
Transfers In	3600	550,279.00	550,279.00	550,279.00	100.00%	0.00	550,279.00			
Transfers Out	9700									
Total Other Financing Sources (Uses)		550,279.00	550,279.00	550,279.00	100.00%	0.00	550,279.00			
Change in Net Position		(880,749.00)	(880,749.00)	152,914.04	-17.36%	70,127.68	82,786.36	118.05%		
Net Position, Prior Year	2800	12,736,679.00	12,736,679.00	12,736,681.03	100.00%	12,568,963.24	167,717.79	1.33%		
Adjustment to Net Position	2891	, ,					, , , , , , ,			
Net Position, Current Year	2700	11,855,930.00	11,855,930.00	12,889,595.07	108.72%	12,639,090.92	250,504.15	1.98%		
× *** * * ***		,,	, ,	77	– , ,	, ,				

General Fund

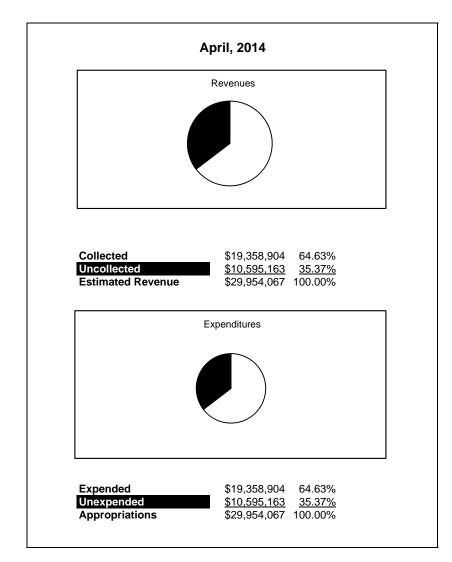


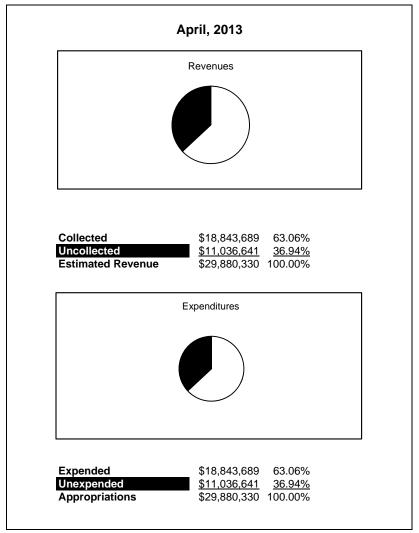


General Fund

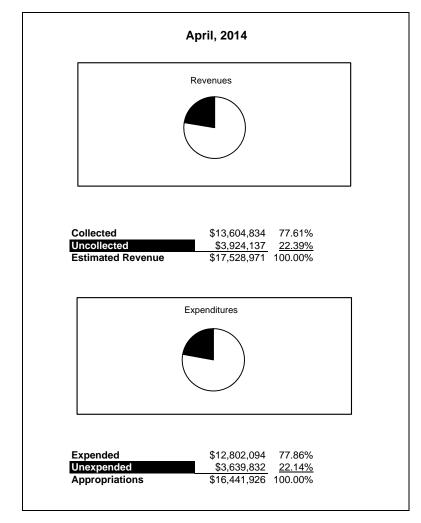


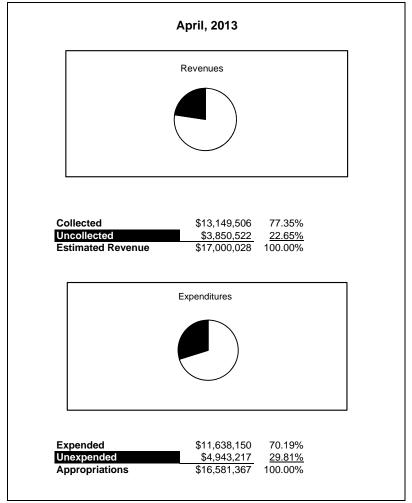
Special Revenue Fund



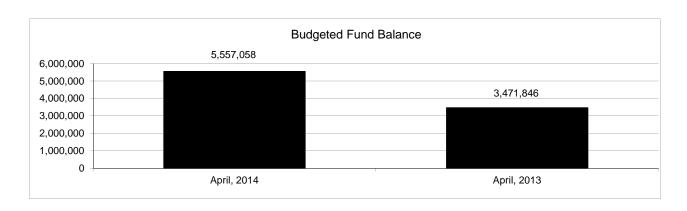


Food Service Fund

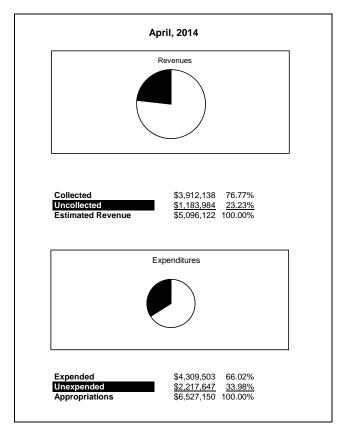


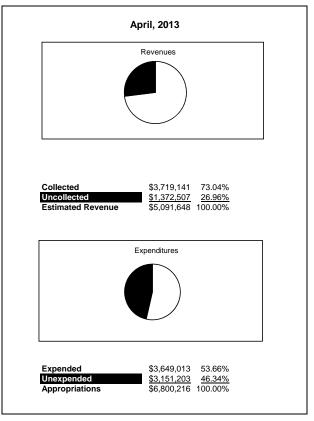


Food Service Fund



Internal Service Fund





Internal Service Fund

