The School District of Sarasota County, FL				Fund	Types				
Governmental Balance Sheet	Account							Memoran	dum Only
January 31, 2014	Number	General	Debt Service	Capital Projects	Special Revenue	Food Service	Internal Service	2013-2014	2012-2013
ASSETS					_				
Cash and Cash Investments	11XX	146,668,374.29	1,560,389.04	122,299,770.21	663,863.99	4,258,605.16	22,262,407.66	297,713,410.35	311,141,158.81
Cash with Fiscal Agent	1114		8,118,114.68	11,273,342.66				19,391,457.34	48,569,381.05
Accounts Receivable	1130	1,754.40					75,000.00	76,754.40	75,656.44
Due from Other Funds	1140	42,564.43		0.00	11,235.91		0.00	53,800.34	61,967.22
Due from Other Agencies	1220	0.00		0.00	1,167,153.88			1,167,153.88	1,117,460.11
Inventory	1150	688,902.07				748,244.03		1,437,146.10	1,468,322.25
Prepaid Items	1230	891,732.49					11,881.00	903,613.49	3,975,042.35
Total Assets		148,293,327.68	9,678,503.72	133,573,112.87	1,842,253.78	5,006,849.19	22,349,288.66	320,743,335.90	366,408,988.23
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts Payable	2120	4,263,420.03	320,541.77	456,608.84	91,692.36	16,880.43	38,484.21	5,187,627.64	3,754,632.67
Payroll Deductions and Withholdings	2170	106,066.99						106,066.99	126,050.31
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						9,358,579.29	9,358,579.29	8,547,659.70
Compensated Absences	2330						41,783.53	41,783.53	39,420.36
Deposits Payable	2220	16,200.00						16,200.00	15,200.00
Due to Other Agencies	2230	2,060,069.11						2,060,069.11	2,409,774.93
Due to Other Funds	2160	11,235.91		210.43	33,721.65	8,632.35		53,800.34	61,967.22
Unearned Revenue	2410	0.00			1,653,398.09			1,653,398.09	1,687,163.21
Total Liabilities		6,456,992.04	369,414.27	456,819.27	1,778,812.10	25,512.78	9,438,847.03	18,526,397.49	16,690,740.90
FUND BALANCES									
Nonspendable		688,902.07				748,244.03		1,437,146.10	1,468,322.25
Restricted		2,134,839.00	9,309,089.45	126,342,077.56	63,441.68	4,233,092.38		142,082,540.07	185,651,102.76
Unassigned/Assigned		139,012,594.57		6,774,216.04			12,910,441.63	158,697,252.24	162,598,822.32
Total Fund Balances	2700	141,836,335.64	9,309,089.45	133,116,293.60	63,441.68	4,981,336.41	12,910,441.63	302,216,938.41	349,718,247.33
Total Liabilities and Fund Balances		148,293,327.68	9,678,503.72	133,573,112.87	1,842,253.78	5,006,849.19	22,349,288.66	320,743,335.90	366,408,988.23

					Genera	l Fund		
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account		Amounts	Actual	Percentage of	Prior YTD	Difference	%
January 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100	2,248,813.00	2,248,813.00	204,304.31	9.08%	181,511.17	22,793.14	12.56%
Federal Through State	3200	0.00	0.00	1,164,725.98		1,040,543.81	124,182.17	11.93%
State Sources	3300	77,242,255.00	77,242,255.00	44,289,729.12	57.34%	43,514,916.59	774,812.53	1.78%
Local Sources	3400	280,649,758.00	280,649,758.00	235,463,174.84		218,146,839.95	17,316,334.89	7.94%
Total Revenues		360,140,826.00	360,140,826.00	281,121,934.25	78.06%	262,883,811.52	18,238,122.73	6.94%
EXPENDITURES								
Current:								
Instruction	5000	262,754,098.00	262,754,098.00	130,550,493.10	49.69%		12,660,261.76	10.74%
Pupil Personnel Services	6100	21,051,444.00	21,051,444.00	10,938,102.49	51.96%	10,184,425.11	753,677.38	7.40%
Instructional Media Services	6200	3,605,587.00	3,605,587.00	1,845,461.07	51.18%	2,297,713.15	(452,252.08)	-19.68%
Instruction and Curriculum Development Services	6300	2,549,807.00	2,549,807.00	1,515,493.10	59.44%	1,350,616.02	164,877.08	12.21%
Instructional Staff Training Services	6400	1,238,677.00	1,238,677.00	631,336.71	50.97%	568,975.55	62,361.16	10.96%
Instruction Related Technolgy	6500	2,934,647.00	2,934,647.00	1,720,889.54	58.64%	1,295,802.12	425,087.42	32.80%
Board	7100	842,508.00	842,508.00	952,464.81	113.05%	489,760.98	462,703.83	94.48%
General Administration	7200	1,451,313.00	1,451,313.00	868,404.98	59.84%	870,151.97	(1,746.99)	-0.20%
School Administration	7300	16,624,114.00	16,624,114.00	9,813,221.31	59.03%	9,086,121.86	727,099.45	8.00%
Facilities Acquisition and Construction	7410	19,029.00	19,029.00	250.00		14,105.28	(13,855.28)	-98.23%
Fiscal Services	7500	1,775,871.00	1,775,871.00	1,155,813.70	65.08%	1,084,828.75	70,984.95	6.54%
Food Services	7600	94,717.00	94,717.00	22,070.57	23.30%	51,281.07	(29,210.50)	-56.96%
Central Services	7700	5,367,820.00	5,367,820.00	3,288,743.66	61.27%	3,035,536.19	253,207.47	8.34%
Pupil Transportation Services	7800	15,848,578.00	15,848,578.00	9,532,835.94	60.15%	8,423,797.38	1,109,038.56	13.17%
Operation of Plant	7900	34,282,328.00	34,282,328.00	19,828,049.96	57.84%	19,523,923.51	304,126.45	1.56%
Maintenance of Plant	8100	14,186,220.00	14,186,220.00	8,932,111.45	62.96%	8,752,431.64	179,679.81	2.05%
Administrative Tech Services	8200	3,050,654.00	3,050,654.00	2,036,354.69	66.75%	1,805,515.67	230,839.02	12.79%
Community Services	9100	1,786,112.00	1,786,112.00	1,021,720.07	57.20%	898,750.28	122,969.79	13.68%
Debt Service	9200							
Total Expenditures		389,463,524.00	389,463,524.00	204,653,817.15	52.55%	, ,	17,029,849.28	9.08%
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(29,322,698.00)	(29,322,698.00)	76,468,117.10	-260.78%	75,259,843.65	1,208,273.45	1.61%
OTHER FINANCING SOURCES (USES)								
Other Financing Sources	3700							
Transfers In	3600	20,646,003.00	20,646,003.00	12,437,743.00	60.24%	9,197,148.12	3,240,594.88	35.23%
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	20,095,724.00	11,887,464.00	59.15%	8,816,837.12	3,070,626.88	34.83%
Net Change in Fund Balances		(9,226,974.00)	(9,226,974.00)	88,355,581.10	-957.58%	84,076,680.77	4,278,900.33	5.09%
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	44,253,779.00	141,836,335.64	320.51%	148,075,998.77	(6,239,663.13)	-4.21%

					Debt Se	ervice		
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%
January 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)	
Federal Through State	3200							
State Sources	3300	1,735,932.00	1,735,932.00	111,625.00	6.43%	111,625.00		
Local Sources	3400	0.00	0.00	567.46		44,299.23	(43,731.77)	
Total Revenues		3,822,693.00	3,822,693.00	1,080,449.56	28.26%	1,199,304.73	(118,855.17)	
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	8,721,086.37	28.24%	7,956,020.92	765,065.45	9.62%
Total Expenditures		30,886,316.00	30,886,316.00	8,721,086.37	28.24%	7,956,020.92	765,065.45	9.62%
Excess (Deficiency) of Revenues Over (Under) Expenditure	s	(27,063,623.00)	(27,063,623.00)	(7,640,636.81)	28.23%	(6,756,716.19)	(883,920.62)	13.08%
OTHER FINANCING SOURCES (USES)								
Transfers In	3600	29,337,813.00	29,337,813.00	7,733,447.27	26.36%	6,906,922.27	0.00	
Transfers Out	9700							
Total Other Financing Sources (Uses)		29,337,813.00	29,337,813.00	7,733,447.27	26.36%	6,906,922.27	0.00	
Net Change in Fund Balances		2,274,190.00	2,274,190.00	92,810.46	4.08%	150,206.08	(57,395.62)	-38.21%
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	. ,=-=,=-=	200.0070	.,,	_, ,	30.5770
Fund Balances, Current Year	2700	11,490,469.00	11.490.469.00	9.309.089.45	81.02%	7,219,624.46	2.089.464.99	28.94%
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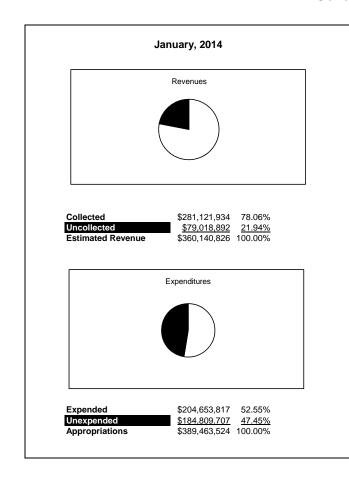
		Capital Projects									
The School District of Sarasota County, FL											
Revenue & Expenditures - Budget And Actual	Account		Amounts	Actual	Percentage of	Prior YTD	Difference	%			
January 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)			
REVENUES											
Federal Direct	3100										
Federal Through State	3200										
State Sources	3300	2,754,193.00	2,754,193.00	1,518,713.76	55.14%	1,144,184.21	374,529.55	32.73%			
Local Sources	3400	81,087,272.00	81,087,272.00	64,227,524.74	79.21%	61,885,459.33	2,342,065.41	3.78%			
Total Revenues		83,841,465.00	83,841,465.00	65,746,238.50	78.42%	63,029,643.54	2,716,594.96	4.31%			
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	133,701,428.00	35,792,146.05	26.77%	42,968,450.18	(7,176,304.13)	-16.70%			
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	133,701,428.00	35,792,146.05	26.77%	42,968,450.18	(7,176,304.13)	-16.70%			
Excess (Deficiency) of Revenues Over (Under) Expenditures		(49,859,963.00)	(49,859,963.00)	29,954,092.45	-60.08%	20,061,193.36	9,892,899.09	49.31%			
OTHER FINANCING SOURCES (USES)											
Transfers In	3600					2,870,811.00					
Transfers Out	9700	(49,983,816.00)	(49,983,816.00)	(20,171,190.27)	40.36%	(18,594,570.39)	(1,576,619.88)	8.48%			
Total Other Financing Sources (Uses)		(49,983,816.00)	(49,983,816.00)	(20,171,190.27)	40.36%	(15,723,759.39)	(1,576,619.88)	10.03%			
Net Change in Fund Balances		(99,843,779.00)	(99,843,779.00)	9,782,902.18	-9.80%	4,337,433.97	5,445,468.21	125.55%			
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	23,489,613.00	133,116,293.60	566.70%	178,009,739.13	(44,893,445.53)	-25.22%			
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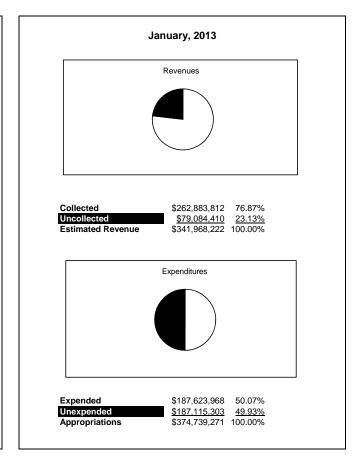
					Special	Revenue		
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%
January 31, 2014	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100	715,000.00	715,000.00	562,799.98	78.71%	601,476.10	(38,676.12)	-6.43%
Federal Through State	3200	25,733,289.00	25,733,289.00	10,464,358.49	40.66%	11,181,072.13	(716,713.64)	-6.41%
State Sources	3300							
Local Sources	3400	1,469,782.00	1,469,782.00	1,410,304.14	95.95%	801,346.90	608,957.24	75.99%
Total Revenues		27,918,071.00	27,918,071.00	12,437,462.61	44.55%	12,583,895.13	(146,432.52)	-1.16%
EXPENDITURES								
Current:								
Instruction	5000	17,377,014.00	17,377,014.00	7,574,685.17	43.59%	7,524,233.77	50,451.40	0.67%
Pupil Personnel Services	6100	2,404,150.00	2,404,150.00	1,404,482.19	58.42%	1,251,507.37	152,974.82	12.22%
Instructional Media Services	6200	19,873.00	19,873.00	7,332.51		281.10		
Instruction and Curriculum Development Services	6300	835,821.00	835,821.00	351,098.80	42.01%	482,113.12	(131,014.32)	-27.18%
Instructional Staff Training Services	6400	3,251,024.00	3,251,024.00	1,900,351.24	58.45%	1,984,774.29	(84,423.05)	-4.25%
Instruction Related Technolgy	6500	580,043.00	580,043.00	111,928.88		241,255.85	(129,326.97)	-53.61%
Board	7100							
General Administration	7200	918,559.00	918,559.00	148,205.50	16.13%	385,533.25	(237,327.75)	-61.56%
School Administration	7300	19,118.00	19,118.00	326.61				
Facilities Acquisition and Construction	7410	50,000.00	50,000.00	31,170.00	62.34%	5,657.64	25,512.36	450.94%
Fiscal Services	7500	62,263.00	62,263.00	32,485.01	52.17%	14,580.15	17,904.86	122.80%
Food Services	7600							
Central Services	7700	1,474,151.00	1,474,151.00	212,614.01	14.42%	107,669.13	104,944.88	97.47%
Pupil Transportation Services	7800	193,955.00	193,955.00	88,505.34	45.63%	63,146.97	25,358.37	40.16%
Operation of Plant	7900	16,600.00	16,600.00	10,520.00	63.37%		10,520.00	
Maintenance of Plant	8100							
Administrative Tech Services	8200							
Community Services	9100	715,500.00	715,500.00	563,757.35		523,142.49	40,614.86	7.76%
Debt Service	9200							
Total Expenditures		27,918,071.00	27,918,071.00	12,437,462.61	44.55%	12,583,895.13	(153,810.54)	-1.22%
Excess (Deficiency) of Revenues Over (Under) Expenditure	s	0.00	0.00	0.00		0.00	7,378.02	
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	%			
January 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	5,384,618.78	45.08%	4,860,806.83	523,811.95	10.78%			
State Sources	3300	167,256.00	167,256.00	85,054.00	50.85%	82,724.00	2,330.00	2.82%			
Local Sources	3400	5,416,335.00	5,416,335.00	3,359,400.17	62.02%	3,498,025.90	(138,625.73)	-3.96%			
Total Revenues		17,528,971.00	17,528,971.00	8,829,072.95	50.37%	8,441,556.73	387,516.22	4.59%			
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	8,317,749.39	50.59%	7,474,316.11	843,433.28	11.28%			
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	8,317,749.39	50.59%	7,474,316.11	843,433.28	11.28%			
Excess (Deficiency) of Revenues Over (Under) Expenditure	8	1,087,045.00	1,087,045.00	511,323.56	47.04%	967,240.62	(455,917.06)	-47.14%			
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	511,323.56	47.04%	967,240.62	(455,917.06)	-47.14%			
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	.,,	-,,	1011070			
Fund Balances, Current Year	2700	5,557,058.00	5,557,058.00	4.981.336.41	89.64%	4,020,425.21	960.911.20	23.90%			
		2,007,000.00	2,007,000.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	07.0170	.,020,120.21	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	23.7070			

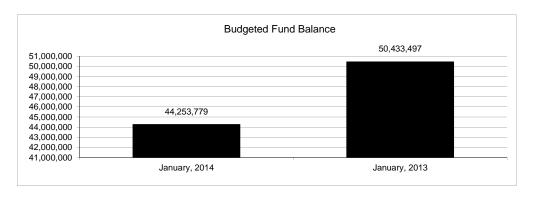
		Internal Service Fund										
The School District of Sarasota County, FL												
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%				
• /	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)				
REVENUES												
Federal Direct	3100											
Federal Through State	3200											
State Sources	3300											
Local Sources	3400	5,096,122.00	5,096,122.00	2,666,820.84	52.33%	2,499,136.59	167,684.25	6.71%				
Total Revenues		5,096,122.00	5,096,122.00	2,666,820.84	52.33%	2,499,136.59	167,684.25	6.71%				
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	3,043,339.24	46.63%	2,675,640.07	367,699.17	13.74%				
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	3,043,339.24	46.63%	2,675,640.07	367,699.17	13.74%				
Excess (Deficiency) of Revenues Over (Under) Expenditures	S	(1,431,028.00)	(1,431,028.00)	(376,518.40)	26.31%	(176,503.48)	(200,014.92)	113.32%				
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)	173,760.60	-19.73%	(176,503.48)	350,264.08	-198.45%				
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	12,910,441.63	108.89%	12,392,459.76	517,981.87	4.18%				

General Fund

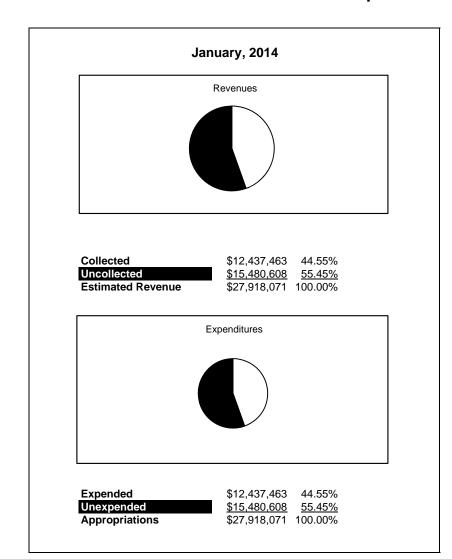


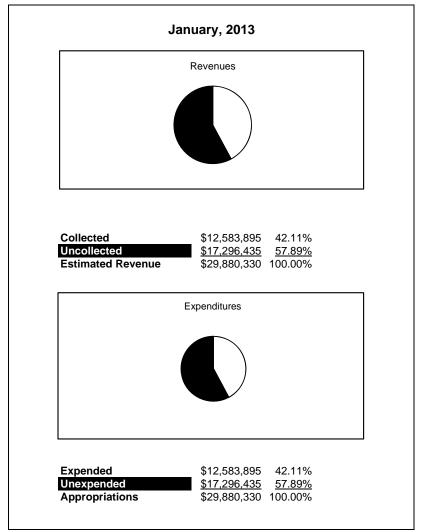


General Fund

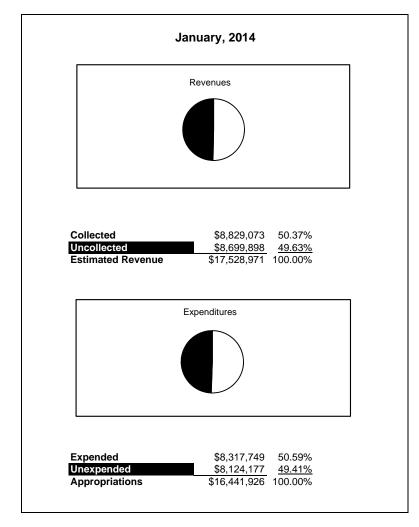


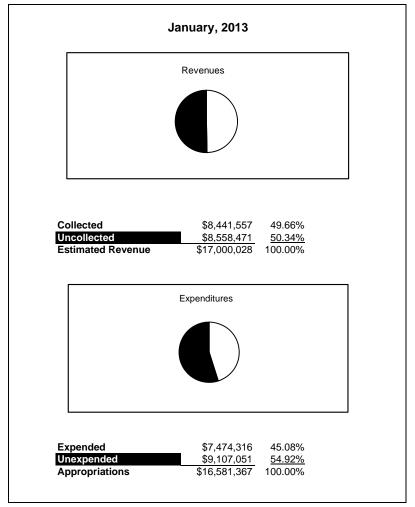
Special Revenue Fund



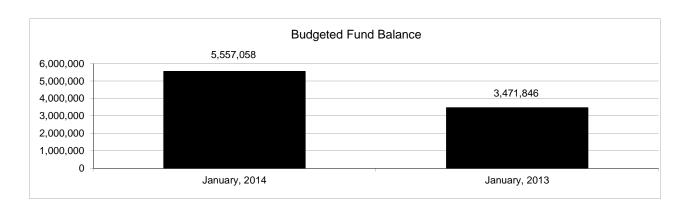


Food Service Fund

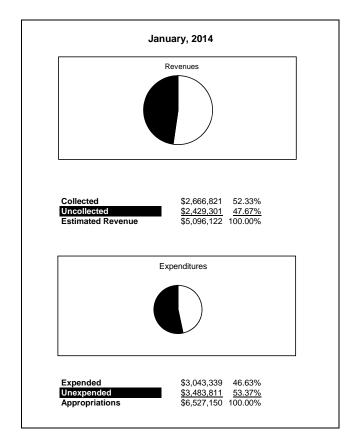


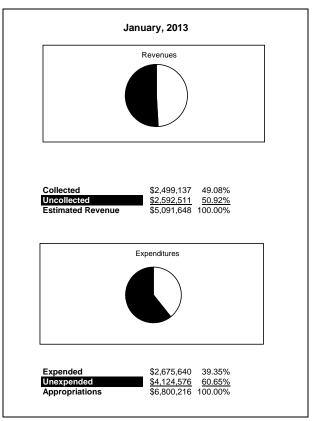


Food Service Fund



Internal Service Fund





Internal Service Fund

