The School District of Sarasota County, FL									
Governmental Balance Sheet	Account							Memorano	dum Only
March 31, 2015	Number	General	Debt Service	Capital Projects	Special Revenue	Food Service	Internal Service	2014-2015	2013-2014
ASSETS									
Cash and Investments	11XX	124,172,871.30	749,700.76	105,529,034.92	691,918.47	5,466,642.47	22,785,136.66	259,395,304.58	269,281,789.30
Cash with Fiscal Agent	1114		10,649,136.68	1,134,612.53				11,783,749.21	18,609,256.69
Accounts Receivable	1130	18,890.36					75,000.00	93,890.36	132,530.85
Due from Other Funds	1140	78,527.98			2,475.64	0.00	785.24	81,788.86	110,327.48
Due from Other Agencies	1220	1,261.68			2,671,171.68		0.00	2,672,433.36	1,820,959.47
Inventory	1150	860,378.02				499,982.49		1,360,360.51	1,479,946.66
Prepaid Items	1230	5,758.30					11,105.00	16,863.30	309,125.16
Total Assets		125,137,687.64	11,398,837.44	106,663,647.45	3,365,565.79	5,966,624.96	22,872,026.90	275,404,390.18	291,743,935.61
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts Payable	2120	3,385,549.59	518,685.23	2,799,499.21	134,382.97	372,188.34	1,000.00	7,211,305.34	5,481,654.53
Payroll Deductions and Withholdings	2170	475,720.25						475,720.25	832,872.03
Matured Bonds Payable	2180							0.00	19,000.00
Matured Interest Payable	2190							0.00	29,872.50
Estimated Liability Self Insurance	2270						8,826,001.22	8,826,001.22	9,331,326.00
Compensated Absences	2330						10,223.48	10,223.48	41,783.53
Deposits Payable	2220	16,700.00						16,700.00	16,700.00
Due to Other Agencies	2230	2,069,873.46						2,069,873.46	2,030,724.70
Due to Other Funds	2160	3,260.88		3,084.79	68,614.66	6,820.31	8.22	81,788.86	110,327.48
Unearned Revenue	2410	0.00			3,097,985.04			3,097,985.04	1,769,563.17
Total Liabilities		5,951,104.18	518,685.23	2,802,584.00	3,300,982.67	379,008.65	8,837,232.92	21,789,597.65	19,663,823.94
FUND BALANCES									
Nonspendable		866,136.32				499,982.49		1,366,118.81	1,777,966.82
Restricted		2,551,274.00	10,880,152.21	97,074,277.44	64,583.12	5,087,633.82		115,657,920.59	137,946,937.94
Unassigned/Assigned		115,769,173.14		6,786,786.01			14,034,793.98	136,590,753.13	132,355,206.91
Total Fund Balances	2700	119,186,583.46	10,880,152.21	103,861,063.45	64,583.12	5,587,616.31	14,034,793.98	253,614,792.53	272,080,111.67
Total Liabilities and Fund Balances		125,137,687.64	11,398,837.44	106,663,647.45	3,365,565.79	5,966,624.96	22,872,026.90	275,404,390.18	291,743,935.61

	General Fund									
The School District of Sarasota County, FL										
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%		
March 31, 2015	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)		
REVENUES										
Federal Direct	3100	350,500.00	350,500.00	259,531.71	74.05%	253,211.93	6,319.78	2.50%		
Federal Through State	3200	1,938,298.00	1,954,664.00	1,305,723.80	66.80%	1,242,060.75	63,663.05	5.13%		
State Sources	3300	77,730,482.00	79,256,338.00	60,660,933.00	76.54%	57,653,917.59	3,007,015.41	5.22%		
Local Sources	3400	292,346,754.00	295,835,619.00	266,244,715.88	90.00%	253,782,089.92	12,462,625.96	4.91%		
Total Revenues		372,366,034.00	377,397,121.00	328,470,904.39	87.04%	312,931,280.19	15,539,624.20	4.97%		
EXPENDITURES										
Current:										
Instruction	5000	260,841,161.00	267,043,206.00	177,775,376.53	66.57%	170,589,295.49	7,186,081.04	4.21%		
Pupil Personnel Services	6100	21,815,269.00	22,678,641.00	15,167,260.23	66.88%	14,441,224.90	726,035.33	5.03%		
Instructional Media Services	6200	3,289,515.00	3,799,993.00	2,662,677.03	70.07%	2,295,934.17	366,742.86	15.97%		
Instruction and Curriculum Development Services	6300	2,767,848.00	2,639,830.00	1,882,053.07	71.29%	1,935,313.14	(53,260.07)	-2.75%		
Instructional Staff Training Services	6400	1,207,874.00	1,177,683.00	657,647.01	55.84%	790,871.11	(133,224.10)	-16.85%		
Instruction Related Technolgy	6500	3,052,906.00	3,220,990.00	2,414,235.68	74.95%	2,219,161.49	195,074.19	8.79%		
Board	7100	880,096.00	946,064.00	886,964.47	93.75%	1,112,782.45	(225,817.98)	-20.29%		
General Administration	7200	1,553,038.00	1,792,505.00	1,309,817.03	73.07%	1,106,692.10	203,124.93	18.35%		
School Administration	7300	18,044,129.00	17,986,714.00	13,061,904.46	72.62%	12,630,134.26	431,770.20	3.42%		
Facilities Acquisition and Construction	7410	23,794.00	23,794.00	24,483.22	102.90%	15,990.00	8,493.22	53.12%		
Fiscal Services	7500	1,954,090.00	1,985,468.00	1,499,348.74	75.52%	1,470,411.58	28,937.16	1.97%		
Food Services	7600	69,524.00	72,981.00	28,881.38	39.57%	46,900.02	(18,018.64)	-38.42%		
Central Services	7700	5,985,123.00	5,793,743.00	4,416,332.89	76.23%	4,299,739.77	116,593.12	2.71%		
Pupil Transportation Services	7800	17,321,818.00	15,772,701.00	11,574,532.33	73.38%	11,984,361.04	(409,828.71)	-3.42%		
Operation of Plant	7900	35,294,458.00	33,931,135.00	25,564,883.59	75.34%	25,454,456.31	110,427.28	0.43%		
Maintenance of Plant	8100	14,757,044.00	14,360,364.00	10,867,014.74	75.67%	10,919,363.35	(52,348.61)	-0.48%		
Administrative Tech Services	8200	3,856,509.00	4,172,323.00	2,726,947.09	65.36%	2,617,313.30	109,633.79	4.19%		
Community Services	9100	2,798,063.00	4,259,890.00	2,021,409.19	47.45%	1,972,313.41	49,095.78	2.49%		
Debt Service	9200									
Total Expenditures		395,512,259.00	401,658,025.00	274,541,768.68	68.35%	265,902,257.89	8,639,510.79	3.25%		
Excess (Deficiency) of Revenues Over (Under) Expenditures		(23,146,225.00)	(24,260,904.00)	53,929,135.71	-222.29%	47,029,022.30	6,900,113.41	14.67%		
OTHER FINANCING SOURCES (USES)										
Other Financing Sources	3700									
Transfers In	3600	20,233,052.00	20,729,862.00	14,924,467.43	72.00%	16,008,672.21	(1,084,204.78)			
Transfers Out	9700	(550,279.00)	(550,279.00)	(550,279.00)	100.00%	(550,279.00)	0.00			
Total Other Financing Sources (Uses)		19,682,773.00	20,179,583.00	14,374,188.43	71.23%	15,458,393.21	(1,084,204.78)			
Net Change in Fund Balances		(3,463,452.00)	(4,081,321.00)	68,303,324.14		62,487,415.51	5,815,908.63			
Fund Balances, Prior Year	2800	50,883,264.00	50,883,264.00	50,883,259.32	100.00%	53,480,754.54	(2,597,495.22)	-4.86%		
Adjustment to Fund Balances	2891	0.00	0.00							
Fund Balances, Current Year	2700	47,419,812.00	46,801,943.00	119,186,583.46	254.66%	115,968,170.05	3,218,413.41	2.78%		

		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, 2015	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100	1,936,514.00	1,936,514.00	967,213.72	49.95%	968,257.10	(1,043.38)	-0.11%
Federal Through State	3200							
State Sources	3300	1,726,118.00	1,726,118.00	0.00	0.00%	0.00	0.00	
Local Sources	3400			(205,111.84)		219,880.62	(424,992.46)	-193.28%
Total Revenues		3,662,632.00	3,662,632.00	762,101.88	20.81%	1,188,137.72	(426,035.84)	
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	31,542,999.00	31,542,999.00	9,888,508.60	31.35%	9,915,002.36	(26,493.76)	-0.27%
Total Expenditures		31,542,999.00	31,542,999.00	9,888,508.60	31.35%	9,915,002.36	(26,493.76)	-0.27%
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(27,880,367.00)	(27,880,367.00)	(9,126,406.72)	32.73%	(8,726,864.64)	(399,542.08)	4.58%
OTHER FINANCING SOURCES (USES)								
Transfers In	3600	30,063,989.00	30,063,989.00	8,918,596.32	29.67%	8,936,126.20	0.00	
Transfers Out	9700							
Total Other Financing Sources (Uses)		30,063,989.00	30,063,989.00	8,918,596.32	29.67%	8,936,126.20	0.00	
Net Change in Fund Balances		2,183,622.00	2,183,622.00	(207,810.40)	-9.52%	209,261.56	(417,071.96)	
Fund Balances, Prior Year	2800	11,087,963.00	11,087,963.00	11,087,962.61	100.00%	9,216,278.99	1,871,683.62	20.31%
Adjustment to Fund Balances	2891		0.00					
Fund Balances, Current Year	2700	13,271,585.00	13,271,585.00	10,880,152.21	81.98%	9,425,540.55	1,454,611.66	15.43%

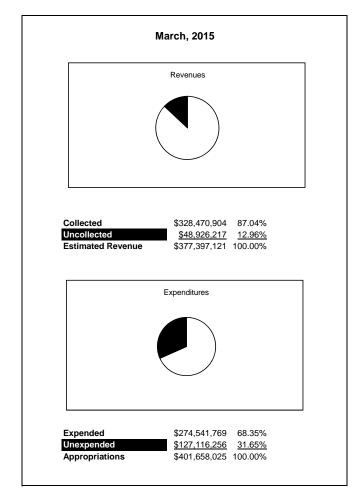
		Capital Projects						
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account		l Amounts	Actual	Percentage of	Prior YTD	Difference	%
March 31, 2015	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100							
Federal Through State	3200							
State Sources	3300	6,009,200.00	6,035,024.00	2,173,092.77	36.01%	1,948,297.07	224,795.70	11.54%
Local Sources	3400	84,704,962.00	84,704,962.00	74,212,204.72	87.61%	71,035,746.56	3,176,458.16	4.47%
Total Revenues		90,714,162.00	90,739,986.00	76,385,297.49	84.18%	72,984,043.63	3,401,253.86	4.66%
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	112,872,764.00	114,690,431.00	39,667,164.55	34.59%	42,877,557.38	(3,210,392.83)	-7.49%
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		112,872,764.00	114,690,431.00	39,667,164.55	34.59%	42,877,557.38	(3,210,392.83)	-7.49%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(22,158,602.00)	(23,950,445.00)	36,718,132.94	-153.31%	30,106,486.25	6,611,646.69	21.96%
OTHER FINANCING SOURCES (USES)								
Proceeds from Capital Lease	3724	0.00	0.00	0.00		0.00	0.00	
Transfers In	3600							
Transfers Out	9700	(50,297,041.00)	(50,294,369.00)	(23,843,063.75)	47.41%	(24,944,798.41)	1,101,734.66	
Total Other Financing Sources (Uses)		(50,297,041.00)	(50,294,369.00)	(23,843,063.75)	47.41%	(24,944,798.41)	1,101,734.66	-4.42%
Net Change in Fund Balances		(72,455,643.00)	(74,244,814.00)	12,875,069.19	-17.34%	5,161,687.84	7,713,381.35	
Fund Balances, Prior Year	2800	90,985,995.00	90,985,995.00	90,985,994.26	100.00%	123,333,391.42	(32,347,397.16)	-26.23%
Adjustment to Fund Balances	2891		0.00					
Fund Balances, Current Year	2700	18,530,352.00	16,741,181.00	103,861,063.45	620.39%	128,495,079.26	(24,634,015.81)	-19.17%

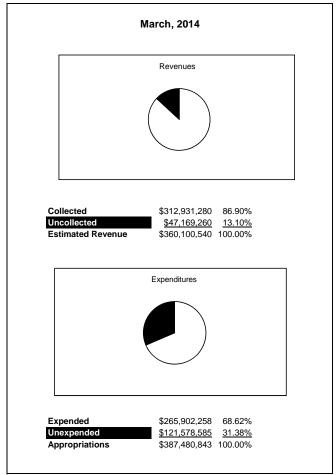
		Special Revenue						
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%
March 31, 2015	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100	805,000.00	1,075,489.00	761,405.10	70.80%	708,858.70	52,546.40	7.41%
Federal Through State	3200	24,132,277.00	24,584,792.00	14,433,416.57	58.71%	14,767,539.62	(334,123.05)	-2.26%
State Sources	3300			0.00				
Local Sources	3400	2,818,332.00	3,007,065.00	2,370,393.06	78.83%	1,573,501.05	796,892.01	50.64%
Total Revenues		27,755,609.00	28,667,346.00	17,565,214.73	61.27%	17,049,899.37	515,315.36	3.02%
EXPENDITURES								
Current:								
Instruction	5000	16,657,964.00	15,982,871.00	10,786,503.08	67.49%	10,179,519.46	606,983.62	5.96%
Pupil Personnel Services	6100	2,708,734.00	3,315,120.00	2,052,024.86	61.90%	1,902,957.87	149,066.99	7.83%
Instructional Media Services	6200	10,000.00	6,690.00	6,689.64	99.99%	7,332.51	(642.87)	-8.77%
Instruction and Curriculum Development Services	6300	1,006,713.00	1,177,287.00	396,406.64	33.67%	439,081.59	(42,674.95)	-9.72%
Instructional Staff Training Services	6400	4,127,819.00	4,939,649.00	2,584,086.66	52.31%	2,501,734.08	82,352.58	3.29%
Instruction Related Technolgy	6500	635,175.00	563,408.00	181,070.82	32.14%	111,928.88	69,141.94	61.77%
Board	7100	18,750.00	42,778.00	3,750.00	8.77%		3,750.00	
General Administration	7200	907,245.00	1,099,978.00	488,691.31	44.43%	703,159.70	(214,468.39)	-30.50%
School Administration	7300	24,683.00	27,375.00	19,292.59	70.48%	15,429.41	3,863.18	
Facilities Acquisition and Construction	7410	17,180.00	65.00	65.00	100.00%	31,170.00	(31,105.00)	-99.79%
Fiscal Services	7500	82,139.00	81,506.00	63,363.65	77.74%	41,708.70	21,654.95	51.92%
Food Services	7600						0.00	
Central Services	7700	706,680.00	557,663.00	305,267.04	54.74%	269,501.49	35,765.55	13.27%
Pupil Transportation Services	7800	47,041.00	62,012.00	24,219.97	39.06%	125,871.51	(101,651.54)	-80.76%
Operation of Plant	7900	80.00	303.00	0.00	0.00%	10,520.00	(10,520.00)	-100.00%
Maintenance of Plant	8100							
Administrative Tech Services	8200							
Community Services	9100	805,406.00	810,641.00	653,783.47	80.65%	709,984.17	(56,200.70)	-7.92%
Debt Service	9200							
Total Expenditures		27,755,609.00	28,667,346.00	17,565,214.73	61.27%	17,049,899.37	515,315.36	3.02%
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		0.00	0.00	
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	64,583.00	64,583.00	64,583.12		63,441.68	1,141.44	
Adjustment to Fund Balances	2891			-				
Fund Balances, Current Year	2700	64,583.00	64,583.00	64,583.12		63,441.68	1,141.44	

		Food Service						
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%
March 31, 2015	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100							
Federal Through State	3200	13,270,426.00	13,270,426.00	7,679,386.73	57.87%	7,667,098.65	12,288.08	0.16%
State Sources	3300	175,251.00	175,251.00	85,487.00	48.78%	85,054.00	433.00	
Local Sources	3400	5,025,125.00	5,025,125.00	4,016,843.08	79.94%	4,338,775.57	(321,932.49)	-7.42%
Total Revenues		18,470,802.00	18,470,802.00	11,781,716.81	63.79%	12,090,928.22	(309,211.41)	-2.56%
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	18,429,717.00	18,429,717.00	11,325,065.20	61.45%	11,273,732.30	51,332.90	0.46%
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		18,429,717.00	18,429,717.00	11,325,065.20	61.45%	11,273,732.30	51,332.90	0.46%
Excess (Deficiency) of Revenues Over (Under) Expenditures		41,085.00	41,085.00	456,651.61	1111.48%	817,195.92	(360,544.31)	-44.12%
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	ĺ	41,085.00	41,085.00	456,651.61	1111.48%	817,195.92	(360,544.31)	-44.12%
Fund Balances, Prior Year	2800	5,130,965.00	5,130,965.00	5,130,964.70	100.00%	4,470,012.85	660,951.85	14.79%
Adjustment to Fund Balances	2891							
Fund Balances, Current Year	2700	5,172,050.00	5,172,050.00	5,587,616.31	108.03%	5,287,208.77	300,407.54	5.68%

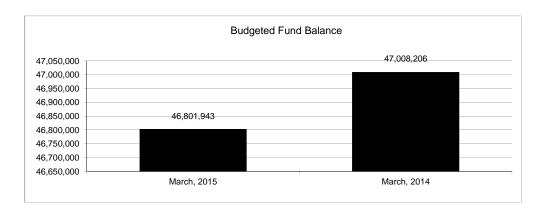
	Internal Service Fund							
The School District of Sarasota County, FL								
Revenue & Expenditures - Budget And Actual	Account	Budgeted	Amounts	Actual	Percentage of	Prior YTD	Difference	%
March 31, 2015	Number	Original	Current	Amounts	Current Budget	Actual	Increase/(Decrease)	Increase/(Decrease)
REVENUES								
Federal Direct	3100							
Federal Through State	3200							
State Sources	3300							
Local Sources	3400	5,172,450.00	5,172,450.00	3,632,853.98	70.23%	3,494,416.14	138,437.84	3.96%
Total Revenues		5,172,450.00	5,172,450.00	3,632,853.98	70.23%	3,494,416.14	138,437.84	3.96%
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	7,299,718.00	7,299,718.00	3,762,938.82	51.55%	3,940,704.81	(177,765.99)	-4.51%
Pupil Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Tech Services	8200							
Community Services	9100							
Debt Service	9200							
Total Expenditures		7,299,718.00	7,299,718.00	3,762,938.82	51.55%	3,940,704.81	(177,765.99)	-4.51%
Excess (Deficiency) of Revenues Over (Under) Expenditure	s	(2,127,268.00)	(2,127,268.00)	(130,084.84)	6.12%	(446,288.67)	316,203.83	-70.85%
OTHER FINANCING SOURCES (USES)								
Transfers In	3600	550,279.00	550,279.00	550,279.00	100.00%	550,279.00	0.00	
Transfers Out	9700							
Total Other Financing Sources (Uses)		550,279.00	550,279.00	550,279.00	100.00%	550,279.00	0.00	
Change in Net Position	İ	(1,576,989.00)	(1,576,989.00)	420,194.16	-26.65%	103,990.33	316,203.83	304.07%
Net Position, Prior Year	2800	13,614,601.00	13,614,601.00	13,614,599.82	100.00%	12,736,681.03	877,918.79	6.89%
Adjustment to Net Position	2891							
Net Position, Current Year	2700	12,037,612.00	12,037,612.00	14,034,793.98	116.59%	12,840,671.36	1,194,122.62	9.30%

General Fund

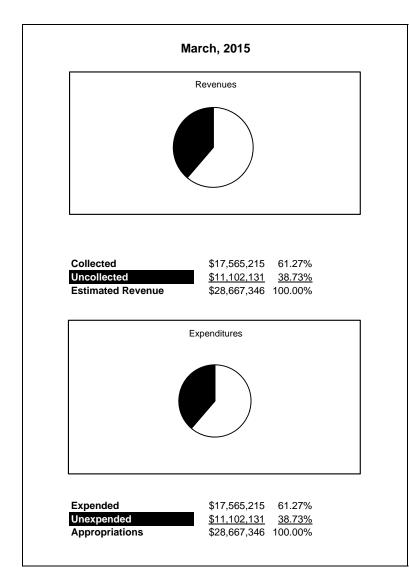


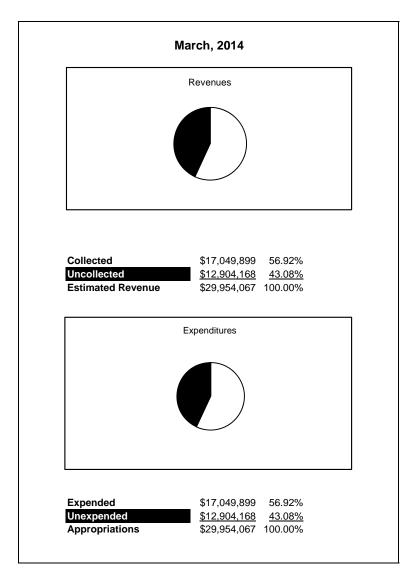


General Fund

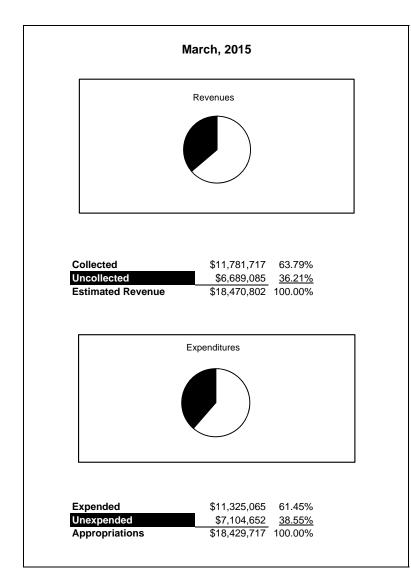


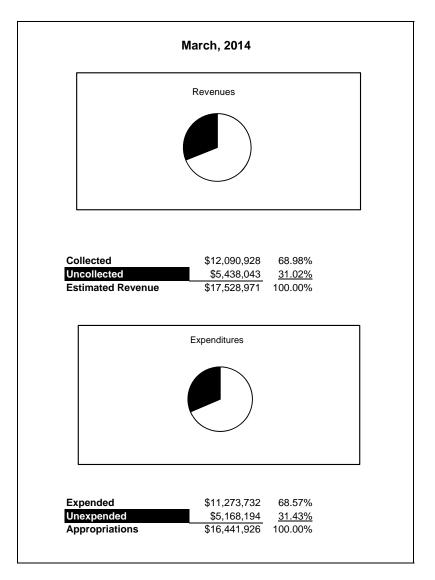
Special Revenue Fund



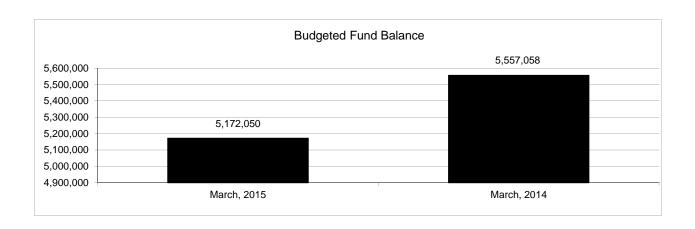


Food Service Fund

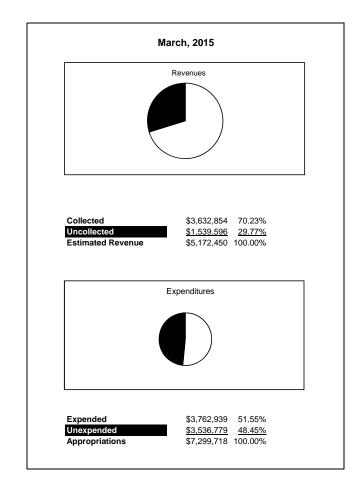


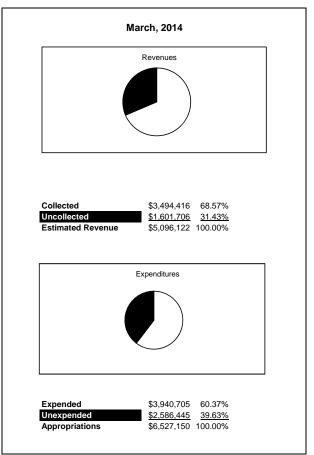


Food Service Fund



Internal Service Fund





Internal Service Fund

