

The School District of Sarasota County, FL
 Governmental Balance Sheet
 August 31, 2014

| | Account Number | Fund Types | | | | | | Memorandum Only | |
|--|----------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|
| | | General | Debt Service | Capital Projects | Special Revenue | Food Service | Internal Service | 2014-2015 | 2013-2014 |
| | | ASSETS | | | | | | | |
| Cash and Investments | 11XX | 33,666,833.56 | (83,810.96) | 75,967,473.80 | 106,964.36 | 3,934,209.87 | 22,197,136.34 | 135,788,806.97 | 161,749,598.26 |
| Cash with Fiscal Agent | 1114 | | 10,854,447.08 | 3,684,247.20 | | | | 14,538,694.28 | 24,871,769.75 |
| Accounts Receivable | 1130 | 149,018.27 | | | | | 75,000.00 | 224,018.27 | 1,147.93 |
| Due from Other Funds | 1140 | 272,255.24 | 16,234.46 | 8,537,834.25 | 106,036.62 | 8,114.66 | 39,542.75 | 8,980,017.98 | 2,246,730.57 |
| Due from Other Agencies | 1220 | 116,255.04 | | 6,448.50 | 2,408,570.45 | | 32,274.10 | 2,563,548.09 | 2,244,866.22 |
| Inventory | 1150 | 691,279.62 | | | | 482,990.54 | | 1,174,270.16 | 1,264,165.54 |
| Prepaid Items | 1230 | 2,116,340.40 | | | | | 11,105.00 | 2,127,445.40 | 2,389,834.29 |
| Total Assets | | 37,011,982.13 | 10,786,870.58 | 88,196,003.75 | 2,621,571.43 | 4,425,315.07 | 22,355,058.19 | 165,396,801.15 | 194,768,112.56 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| LIABILITIES | | | | | | | | | |
| Accounts Payable | 2120 | 3,949,220.34 | 926,710.26 | 937,001.49 | 310,755.05 | 134,631.15 | 17,132.55 | 6,275,450.84 | 2,079,821.23 |
| Payroll Deductions and Withholdings | 2170 | 673,693.93 | | | | | | 673,693.93 | 559,816.55 |
| 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 | | | | | | 8,867,923.66 | 8,867,923.66 | 9,346,103.13 |
| Compensated Absences | 2330 | | | | | | 10,223.48 | 10,223.48 | 41,783.53 |
| Deposits Payable | 2220 | 16,700.00 | | | | | | 16,700.00 | 17,700.00 |
| Due to Other Agencies | 2230 | 1,383,040.50 | | 755.27 | 559.51 | | | 1,384,355.28 | 7,084,569.27 |
| Due to Other Funds | 2160 | 7,688,073.82 | | 18,838.10 | 1,249,236.68 | 23,869.38 | | 8,980,017.98 | 2,246,730.57 |
| Unearned Revenue | 2410 | 0.00 | | | 996,437.07 | | | 996,437.07 | 1,367,841.90 |
| Total Liabilities | | 13,710,728.59 | 926,710.26 | 956,594.86 | 2,556,988.31 | 158,500.53 | 8,895,279.69 | 27,204,802.24 | 22,793,238.68 |
| FUND BALANCES | | | | | | | | | |
| Nonspendable | | 2,807,620.02 | | | | 482,990.54 | | 3,290,610.56 | 3,642,118.83 |
| Restricted | | 2,551,274.00 | 9,860,160.32 | 80,457,516.59 | 64,583.12 | 3,783,824.00 | | 96,717,358.03 | 128,099,822.82 |
| Unassigned/Assigned | | 17,942,359.52 | | 6,781,892.30 | | | 13,459,778.50 | 38,184,030.32 | 40,232,932.23 |
| Total Fund Balances | 2700 | 23,301,253.54 | 9,860,160.32 | 87,239,408.89 | 64,583.12 | 4,266,814.54 | 13,459,778.50 | 138,191,998.91 | 171,974,873.88 |
| Total Liabilities and Fund Balances | | 37,011,982.13 | 10,786,870.58 | 88,196,003.75 | 2,621,571.43 | 4,425,315.07 | 22,355,058.19 | 165,396,801.15 | 194,768,112.56 |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual August 31, 2014 | | General Fund | | | | | | | |
|---|------|-------------------|------------------|-----------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | Account Number | Budgeted Amounts | | Actual Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | | Original | Current | | | | | |
| REVENUES | | | | | | | | | |
| Federal Direct | 3100 | 350,500.00 | 350,500.00 | 65,961.26 | 18.82% | 48,708.60 | 17,252.66 | 35.42% | |
| Federal Through State | 3200 | 1,938,298.00 | 1,938,298.00 | 84,677.94 | | 45,216.11 | 39,461.83 | 87.27% | |
| State Sources | 3300 | 79,964,879.00 | 79,964,879.00 | 13,279,840.72 | 16.61% | 12,042,330.88 | 1,237,509.84 | 10.28% | |
| Local Sources | 3400 | 290,112,357.00 | 290,112,357.00 | 584,958.41 | 0.20% | 354,718.68 | 230,239.73 | | |
| Total Revenues | | 372,366,034.00 | 372,366,034.00 | 14,015,438.33 | 3.76% | 12,490,974.27 | 1,524,464.06 | 12.20% | |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 260,841,161.00 | 260,841,161.00 | 23,297,726.87 | 8.93% | 21,884,584.25 | 1,413,142.62 | 6.46% | |
| Pupil Personnel Services | 6100 | 21,815,269.00 | 21,815,269.00 | 2,135,692.86 | 9.79% | 2,033,137.84 | 102,555.02 | 5.04% | |
| Instructional Media Services | 6200 | 3,289,515.00 | 3,289,515.00 | 549,473.42 | 16.70% | 451,002.50 | 98,470.92 | 21.83% | |
| Instruction and Curriculum Development Services | 6300 | 2,767,848.00 | 2,767,848.00 | 328,755.51 | 11.88% | 381,117.06 | (52,361.55) | -13.74% | |
| Instructional Staff Training Services | 6400 | 1,207,874.00 | 1,207,874.00 | 107,012.29 | 8.86% | 166,169.88 | (59,157.59) | -35.60% | |
| Instruction Related Technolgy | 6500 | 3,052,906.00 | 3,052,906.00 | 544,269.68 | 17.83% | 496,786.69 | 47,482.99 | 9.56% | |
| Board | 7100 | 880,096.00 | 880,096.00 | 97,315.78 | 11.06% | 77,187.82 | 20,127.96 | 26.08% | |
| General Administration | 7200 | 1,553,038.00 | 1,553,038.00 | 347,467.86 | 22.37% | 226,606.74 | 120,861.12 | 53.34% | |
| School Administration | 7300 | 18,044,129.00 | 18,044,129.00 | 2,518,809.73 | 13.96% | 2,520,319.74 | (1,510.01) | -0.06% | |
| Facilities Acquisition and Construction | 7410 | 23,794.00 | 23,794.00 | 12,298.00 | 51.69% | 250.00 | 12,048.00 | 4819.20% | |
| Fiscal Services | 7500 | 1,954,090.00 | 1,954,090.00 | 331,381.76 | 16.96% | 313,615.69 | 17,766.07 | 5.66% | |
| Food Services | 7600 | 69,524.00 | 69,524.00 | 1,963.44 | 2.82% | 2,217.87 | (254.43) | -11.47% | |
| Central Services | 7700 | 5,985,123.00 | 5,985,123.00 | 1,044,288.46 | 17.45% | 912,049.76 | 132,238.70 | 14.50% | |
| Pupil Transportation Services | 7800 | 17,321,818.00 | 17,321,818.00 | 1,565,182.29 | 9.04% | 1,768,197.77 | (203,015.48) | -11.48% | |
| Operation of Plant | 7900 | 35,294,458.00 | 35,294,458.00 | 5,163,182.58 | 14.63% | 5,433,528.29 | (270,345.71) | -4.98% | |
| Maintenance of Plant | 8100 | 14,757,044.00 | 14,757,044.00 | 2,971,367.72 | 20.14% | 2,759,419.43 | 211,948.29 | 7.68% | |
| Administrative Tech Services | 8200 | 3,856,509.00 | 3,856,509.00 | 665,497.69 | 17.26% | 685,333.17 | (19,835.48) | -2.89% | |
| Community Services | 9100 | 2,798,063.00 | 2,798,063.00 | 261,789.17 | 9.36% | 106,190.47 | 155,598.70 | 146.53% | |
| Debt Service | 9200 | | | | | | | | |
| Total Expenditures | | 395,512,259.00 | 395,512,259.00 | 41,943,475.11 | 10.60% | 40,217,714.97 | 1,725,760.14 | 4.29% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (23,146,225.00) | (23,146,225.00) | (27,928,036.78) | 120.66% | (27,726,740.70) | (201,296.08) | 0.73% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Other Financing Sources | 3700 | | | | | | | | |
| Transfers In | 3600 | 20,233,052.00 | 20,233,052.00 | 346,031.00 | 1.71% | 419,119.00 | (73,088.00) | | |
| Transfers Out | 9700 | (550,279.00) | (550,279.00) | 0.00 | 0.00% | 0.00 | 0.00 | | |
| Total Other Financing Sources (Uses) | | 19,682,773.00 | 19,682,773.00 | 346,031.00 | 1.76% | 419,119.00 | (73,088.00) | | |
| Net Change in Fund Balances | | (3,463,452.00) | (3,463,452.00) | (27,582,005.78) | 796.37% | (27,307,621.70) | (274,384.08) | 1.00% | |
| 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 | 47,419,812.00 | 23,301,253.54 | 49.14% | 26,173,132.84 | (2,871,879.30) | -10.97% | |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual August 31, 2014 | | Debt Service | | | | | | | |
|---|------|-------------------|------------------|----------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | Account Number | Budgeted Amounts | | Actual Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | | Original | Current | | | | | |
| REVENUES | | | | | | | | | |
| Federal Direct | 3100 | 1,936,514.00 | 1,936,514.00 | 0.00 | 0.00% | 0.00 | 0.00 | | |
| Federal Through State | 3200 | | | | | | | | |
| State Sources | 3300 | 1,726,118.00 | 1,726,118.00 | | 0.00% | 0.00 | | | |
| Local Sources | 3400 | 0.00 | 5,311.00 | 0.00 | | (357.22) | 357.22 | | |
| Total Revenues | | 3,662,632.00 | 3,667,943.00 | 0.00 | 0.00% | (357.22) | 357.22 | | |
| 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 | | | | | | | | |
| 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 | 2,148,598.86 | 6.81% | 1,623,961.53 | 524,637.33 | 32.31% | |
| Total Expenditures | | 31,542,999.00 | 31,542,999.00 | 2,148,598.86 | 6.81% | 1,623,961.53 | 524,637.33 | 32.31% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (27,880,367.00) | (27,875,056.00) | (2,148,598.86) | 7.71% | (1,624,318.75) | (524,280.11) | 32.28% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Transfers In | 3600 | 30,063,989.00 | 30,063,989.00 | 920,796.57 | 3.06% | 1,619,961.53 | 0.00 | | |
| Transfers Out | 9700 | | (812,032.00) | | | | | | |
| Total Other Financing Sources (Uses) | | 30,063,989.00 | 29,251,957.00 | 920,796.57 | 3.15% | 1,619,961.53 | 0.00 | | |
| Net Change in Fund Balances | | 2,183,622.00 | 1,376,901.00 | (1,227,802.29) | -89.17% | (4,357.22) | (1,223,445.07) | 28078.57% | |
| 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 | 12,464,864.00 | 9,860,160.32 | 79.10% | 9,211,921.77 | 648,238.55 | 7.04% | |

The School District of Sarasota County, FL
 Revenue & Expenditures - Budget And Actual
 August 31, 2014

Capital Projects

| | Account Number | Budgeted Amounts | | Actual Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
|---|----------------|------------------|------------------|----------------|------------------------------|------------------|--------------------------------|-----------------------|
| | | Original | Current | | | | | |
| | | REVENUES | | | | | | |
| Federal Direct | 3100 | | | | | | | |
| Federal Through State | 3200 | | | | | | | |
| State Sources | 3300 | 6,009,200.00 | 2,754,516.00 | 346,031.00 | 12.56% | 419,119.00 | (73,088.00) | -17.44% |
| Local Sources | 3400 | 84,704,962.00 | 81,144,592.00 | 3,256,761.35 | 4.01% | 2,707,034.13 | 549,727.22 | 20.31% |
| Total Revenues | | 90,714,162.00 | 83,899,108.00 | 3,602,792.35 | 4.29% | 3,126,153.13 | 476,639.22 | 15.25% |
| 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 | 133,981,030.00 | 6,082,550.15 | 4.54% | 4,098,513.65 | 1,984,036.50 | 48.41% |
| 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 | 133,981,030.00 | 6,082,550.15 | 4.54% | 4,098,513.65 | 1,984,036.50 | 48.41% |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (22,158,602.00) | (50,081,922.00) | (2,479,757.80) | 4.95% | (972,360.52) | (1,507,397.28) | 155.02% |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Proceeds from Capital Lease | 3724 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Transfers In | 3600 | | | | | (2,039,080.53) | | |
| Transfers Out | 9700 | (50,297,041.00) | (50,297,041.00) | (1,266,827.57) | 2.52% | 0.00 | (1,266,827.57) | |
| Total Other Financing Sources (Uses) | | (50,297,041.00) | (50,297,041.00) | (1,266,827.57) | 2.52% | (2,039,080.53) | (1,266,827.57) | 62.13% |
| Net Change in Fund Balances | | (72,455,643.00) | (100,378,963.00) | (3,746,585.37) | 3.73% | (3,011,441.05) | (735,144.32) | 24.41% |
| 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 | (9,392,968.00) | 87,239,408.89 | -928.77% | 120,321,950.37 | (33,082,541.48) | -27.50% |

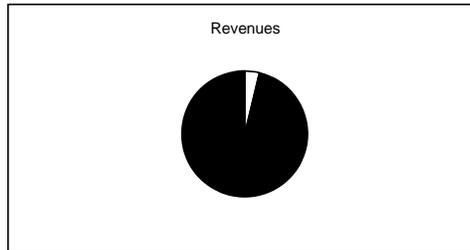
| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual August 31, 2014 | | Special Revenue | | | | | | | |
|---|------|-------------------|------------------|--------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | Account Number | Budgeted Amounts | | Actual Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | | Original | Current | | | | | |
| REVENUES | | | | | | | | | |
| Federal Direct | 3100 | 805,000.00 | 805,000.00 | 79,208.79 | 9.84% | 74,398.03 | 4,810.76 | | |
| Federal Through State | 3200 | 24,132,277.00 | 27,285,717.00 | 1,434,463.47 | 5.26% | 1,361,143.28 | 73,320.19 | 5.39% | |
| State Sources | 3300 | | | | | | | | |
| Local Sources | 3400 | 2,818,332.00 | 1,953,350.00 | 1,186,938.77 | 60.76% | 522,917.98 | 664,020.79 | 126.98% | |
| Total Revenues | | 27,755,609.00 | 30,044,067.00 | 2,700,611.03 | 8.99% | 1,958,459.29 | 742,151.74 | 37.89% | |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 16,657,964.00 | 16,251,773.00 | 1,975,987.42 | 12.16% | 985,040.70 | 990,946.72 | 100.60% | |
| Pupil Personnel Services | 6100 | 2,708,734.00 | 3,162,119.00 | 207,408.93 | 6.56% | 148,119.76 | 59,289.17 | 40.03% | |
| Instructional Media Services | 6200 | 10,000.00 | 19,909.00 | 0.00 | 0.00% | 7,332.51 | (7,332.51) | -100.00% | |
| Instruction and Curriculum Development Services | 6300 | 1,006,713.00 | 986,103.00 | 49,493.03 | 5.02% | 132,025.34 | (82,532.31) | -62.51% | |
| Instructional Staff Training Services | 6400 | 4,127,819.00 | 5,149,684.00 | 292,618.73 | 5.68% | 465,252.15 | (172,633.42) | -37.11% | |
| Instruction Related Technolgy | 6500 | 635,175.00 | 944,875.00 | 11,703.38 | 1.24% | 15,000.00 | (3,296.62) | | |
| Board | 7100 | 18,750.00 | | | | | | | |
| General Administration | 7200 | 907,245.00 | 1,149,025.00 | 38,483.43 | 3.35% | 55,474.59 | (16,991.16) | -30.63% | |
| School Administration | 7300 | 24,683.00 | 400.00 | 1,075.84 | 268.96% | | 1,075.84 | | |
| Facilities Acquisition and Construction | 7410 | 17,180.00 | 95,000.00 | 0.00 | 0.00% | 0.00 | 0.00 | | |
| Fiscal Services | 7500 | 82,139.00 | 143,142.00 | 7,913.87 | 5.53% | 8,961.93 | (1,048.06) | -11.69% | |
| Food Services | 7600 | 600,255.00 | | | | | | | |
| Central Services | 7700 | 106,425.00 | 1,118,746.00 | 36,717.61 | 3.28% | 47,769.97 | (11,052.36) | -23.14% | |
| Pupil Transportation Services | 7800 | 47,041.00 | 200,987.00 | 0.00 | 0.00% | 6,951.24 | (6,951.24) | -100.00% | |
| Operation of Plant | 7900 | 80.00 | 10,600.00 | 0.00 | 0.00% | 12,000.00 | (12,000.00) | -100.00% | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Tech Services | 8200 | | | | | | | | |
| Community Services | 9100 | 805,406.00 | 721,704.00 | 79,208.79 | 10.98% | 74,531.10 | 4,677.69 | | |
| Debt Service | 9200 | | | | | | | | |
| Total Expenditures | | 27,755,609.00 | 29,954,067.00 | 2,700,611.03 | 9.02% | 1,958,459.29 | 742,151.74 | 37.89% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 0.00 | 90,000.00 | 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 | 90,000.00 | 0.00 | | 0.00 | 0.00 | | |
| Fund Balances, Prior Year | 2800 | 64,583.00 | 0.00 | 64,583.12 | | 63,441.68 | 1,141.44 | | |
| Adjustment to Fund Balances | 2891 | | | | | | | | |
| Fund Balances, Current Year | 2700 | 64,583.00 | 90,000.00 | 64,583.12 | | 63,441.68 | 1,141.44 | | |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual August 31, 2014 | | Food Service | | | | | | | |
|---|------|-------------------|------------------|--------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | Account Number | Budgeted Amounts | | Actual Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | | Original | Current | | | | | |
| REVENUES | | | | | | | | | |
| Federal Direct | 3100 | | | | | | | | |
| Federal Through State | 3200 | 13,270,426.00 | 13,270,426.00 | | 0.00% | 0.00 | 0.00 | | |
| State Sources | 3300 | 175,251.00 | 175,251.00 | 0.00 | 0.00% | 0.00 | 0.00 | | |
| Local Sources | 3400 | 5,025,125.00 | 5,025,125.00 | 607,587.11 | 12.09% | 644,603.12 | (37,016.01) | -5.74% | |
| Total Revenues | | 18,470,802.00 | 18,470,802.00 | 607,587.11 | 3.29% | 644,603.12 | (37,016.01) | -5.74% | |
| 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 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | 18,429,717.00 | 18,429,717.00 | 1,471,737.27 | 7.99% | 1,459,211.76 | 12,525.51 | 0.86% | |
| 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 | 1,471,737.27 | 7.99% | 1,459,211.76 | 12,525.51 | 0.86% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 41,085.00 | 41,085.00 | (864,150.16) | -2103.32% | (814,608.64) | (49,541.52) | 6.08% | |
| 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 | | 41,085.00 | 41,085.00 | (864,150.16) | -2103.32% | (814,608.64) | (49,541.52) | 6.08% | |
| 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 | 4,266,814.54 | 82.50% | 3,655,404.21 | 611,410.33 | 16.73% | |

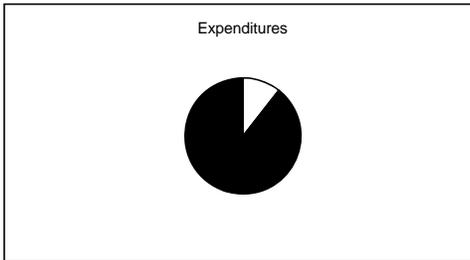
| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual August 31, 2014 | | Internal Service Fund | | | | | | | |
|---|------|-----------------------|------------------|---------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | Account Number | Budgeted Amounts | | Actual Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | | Original | Current | | | | | |
| REVENUES | | | | | | | | | |
| Federal Direct | 3100 | | | | | | | | |
| Federal Through State | 3200 | | | | | | | | |
| State Sources | 3300 | | | | | | | | |
| Local Sources | 3400 | 5,172,450.00 | 5,172,450.00 | 651,240.00 | 12.59% | 575,961.85 | 75,278.15 | 13.07% | |
| Total Revenues | | 5,172,450.00 | 5,172,450.00 | 651,240.00 | 12.59% | 575,961.85 | 75,278.15 | 13.07% | |
| 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 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 7,299,718.00 | 7,299,718.00 | 806,061.32 | 11.04% | 763,619.87 | 42,441.45 | 5.56% | |
| 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 | 806,061.32 | 11.04% | 763,619.87 | 42,441.45 | 5.56% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (2,127,268.00) | (2,127,268.00) | (154,821.32) | 7.28% | (187,658.02) | 32,836.70 | -17.50% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Transfers In | 3600 | 550,279.00 | 550,279.00 | 0.00 | 0.00% | 0.00 | 0.00 | | |
| Transfers Out | 9700 | | | | | | | | |
| Total Other Financing Sources (Uses) | | 550,279.00 | 550,279.00 | 0.00 | 0.00% | 0.00 | 0.00 | | |
| Change in Net Position | | (1,576,989.00) | (1,576,989.00) | (154,821.32) | 9.82% | (187,658.02) | 32,836.70 | -17.50% | |
| 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 | 13,459,778.50 | 111.81% | 12,549,023.01 | 910,755.49 | 7.26% | |

General Fund

August, 2014

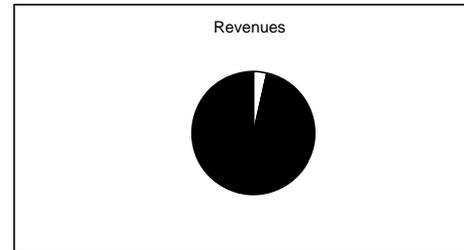


| | | |
|--------------------------|----------------------|---------------|
| Collected | \$14,015,438 | 3.76% |
| Uncollected | <u>\$358,350,596</u> | <u>96.24%</u> |
| Estimated Revenue | \$372,366,034 | 100.00% |

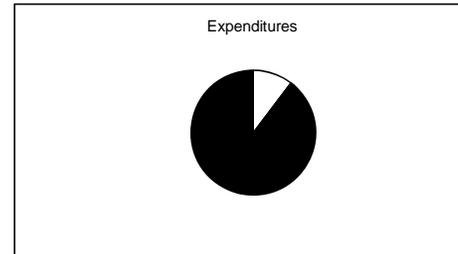


| | | |
|-----------------------|----------------------|---------------|
| Expended | \$41,943,475 | 10.60% |
| Unexpended | <u>\$353,568,784</u> | <u>89.40%</u> |
| Appropriations | \$395,512,259 | 100.00% |

August, 2013

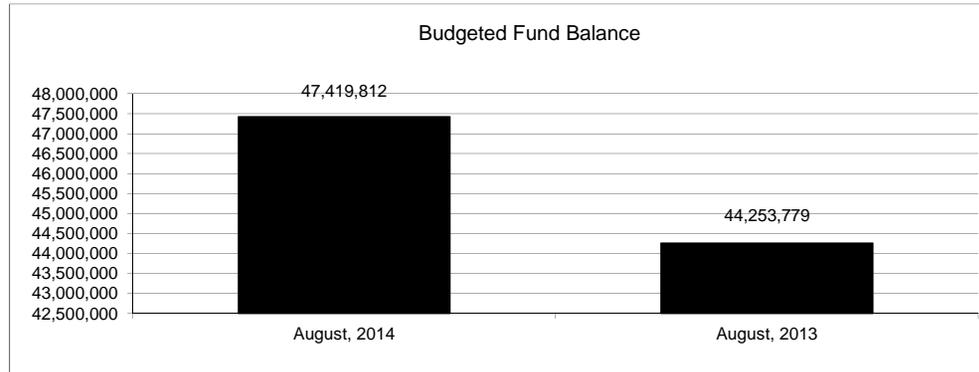


| | | |
|--------------------------|----------------------|---------------|
| Collected | \$12,490,974 | 3.47% |
| Uncollected | <u>\$347,649,852</u> | <u>96.53%</u> |
| Estimated Revenue | \$360,140,826 | 100.00% |



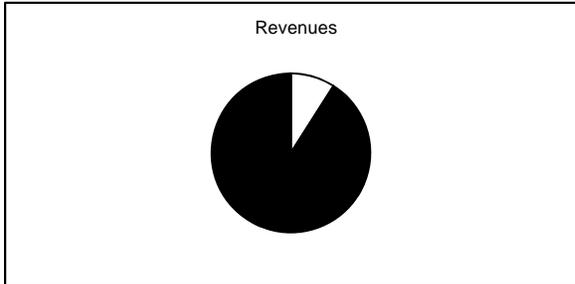
| | | |
|-----------------------|----------------------|---------------|
| Expended | \$40,217,715 | 10.33% |
| Unexpended | <u>\$349,245,809</u> | <u>89.67%</u> |
| Appropriations | \$389,463,524 | 100.00% |

General Fund

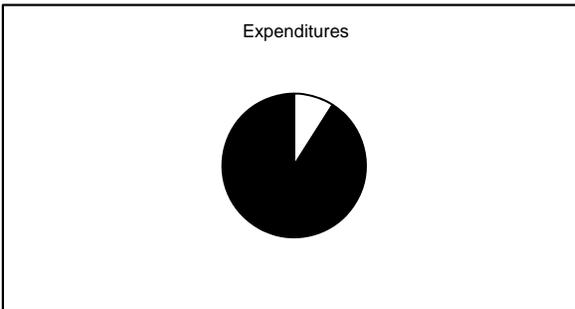


Special Revenue Fund

August, 2014

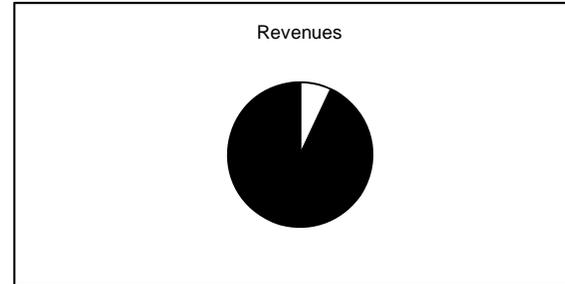


| | | |
|--------------------------|---------------------|---------------|
| Collected | \$2,700,611 | 8.99% |
| Uncollected | <u>\$27,343,456</u> | <u>91.01%</u> |
| Estimated Revenue | \$30,044,067 | 100.00% |

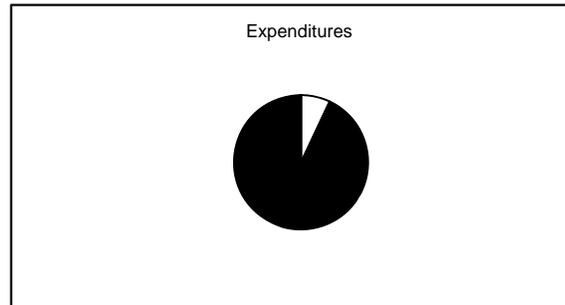


| | | |
|-----------------------|---------------------|---------------|
| Expended | \$2,700,611 | 9.02% |
| Unexpended | <u>\$27,253,456</u> | <u>90.98%</u> |
| Appropriations | \$29,954,067 | 100.00% |

August, 2013



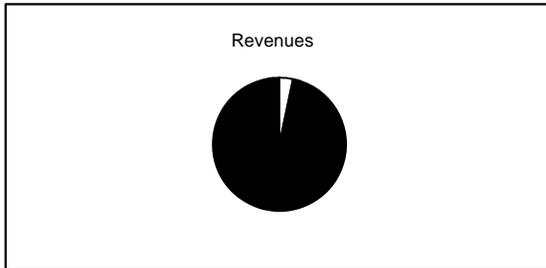
| | | |
|--------------------------|---------------------|---------------|
| Collected | \$1,958,459 | 7.02% |
| Uncollected | <u>\$25,959,612</u> | <u>92.98%</u> |
| Estimated Revenue | \$27,918,071 | 100.00% |



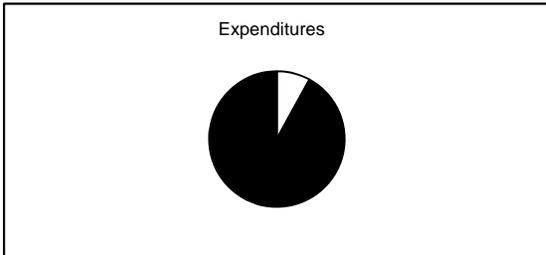
| | | |
|-----------------------|---------------------|---------------|
| Expended | \$1,958,459 | 7.02% |
| Unexpended | <u>\$25,959,612</u> | <u>92.98%</u> |
| Appropriations | \$27,918,071 | 100.00% |

Food Service Fund

August, 2014

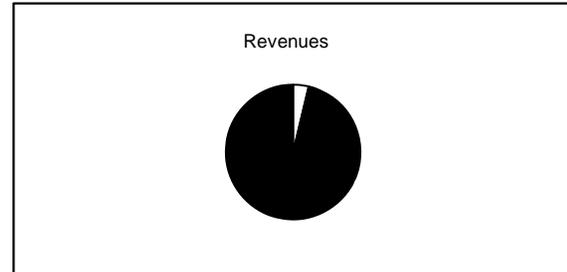


| | | |
|--------------------------|--------------|---------------|
| Collected | \$607,587 | 3.29% |
| Uncollected | \$17,863,215 | <u>96.71%</u> |
| Estimated Revenue | \$18,470,802 | 100.00% |

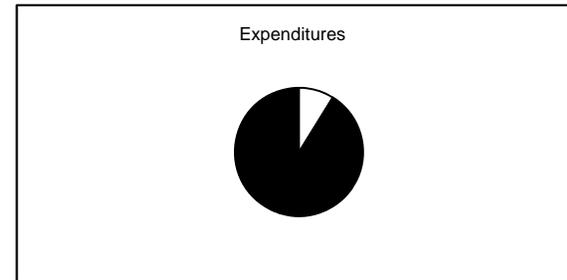


| | | |
|-----------------------|--------------|---------------|
| Expended | \$1,471,737 | 7.99% |
| Unexpended | \$16,957,980 | <u>92.01%</u> |
| Appropriations | \$18,429,717 | 100.00% |

August, 2013

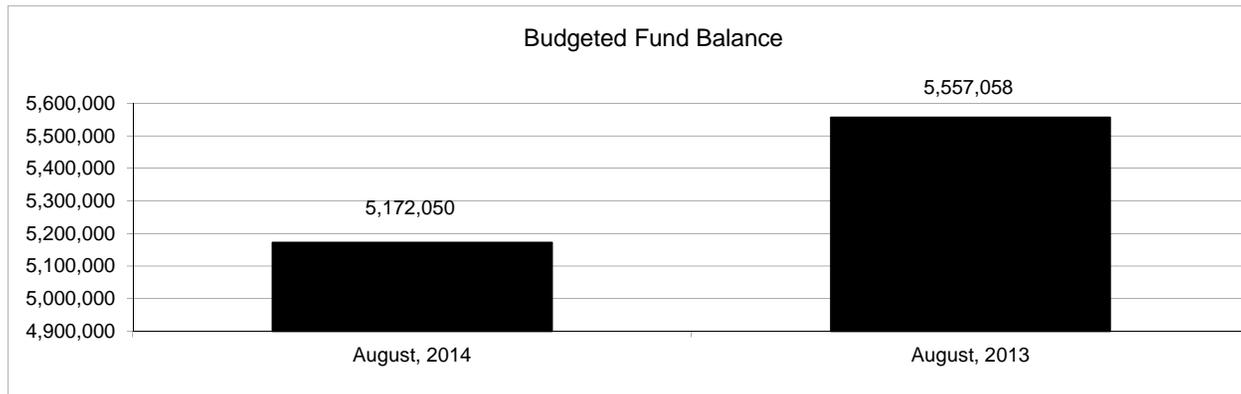


| | | |
|--------------------------|--------------|---------------|
| Collected | \$644,603 | 3.68% |
| Uncollected | \$16,884,368 | <u>96.32%</u> |
| Estimated Revenue | \$17,528,971 | 100.00% |



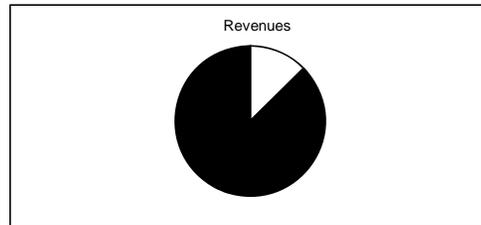
| | | |
|-----------------------|--------------|---------------|
| Expended | \$1,459,212 | 8.87% |
| Unexpended | \$14,982,714 | <u>91.13%</u> |
| Appropriations | \$16,441,926 | 100.00% |

Food Service Fund

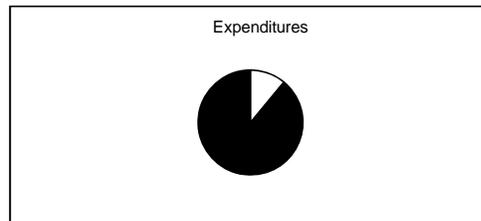


Internal Service Fund

August, 2014

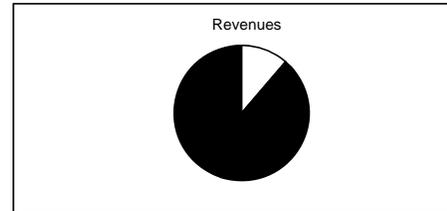


| | | |
|--------------------------|--------------------|---------------|
| Collected | \$651,240 | 12.59% |
| Uncollected | <u>\$4,521,210</u> | <u>87.41%</u> |
| Estimated Revenue | \$5,172,450 | 100.00% |

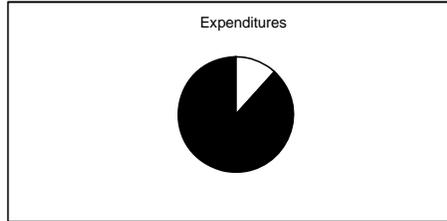


| | | |
|-----------------------|--------------------|---------------|
| Expended | \$806,061 | 11.04% |
| Unexpended | <u>\$6,493,657</u> | <u>88.96%</u> |
| Appropriations | \$7,299,718 | 100.00% |

August, 2013



| | | |
|--------------------------|--------------------|---------------|
| Collected | \$575,962 | 11.30% |
| Uncollected | <u>\$4,520,160</u> | <u>88.70%</u> |
| Estimated Revenue | \$5,096,122 | 100.00% |



| | | |
|-----------------------|--------------------|---------------|
| Expended | \$763,620 | 11.70% |
| Unexpended | <u>\$5,763,530</u> | <u>88.30%</u> |
| Appropriations | \$6,527,150 | 100.00% |

Internal Service Fund

