

The School District of Sarasota County, FL
 Governmental Balance Sheet
 May 31, 2013

| | Account Number | Fund Types | | | | | | Memorandum Only | |
|--|----------------|----------------------|---------------------|-----------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|
| | | General | Debt Service | Capital Projects | Special Revenue | Food Service | Internal Service | 2012-2013 | 2011-2012 |
| | | ASSETS | | | | | | | |
| Cash and Cash Investments | 11XX | 94,850,337.17 | 2,261,658.19 | 138,620,697.59 | 601,661.36 | 4,379,490.95 | 21,101,138.20 | 261,814,983.46 | 265,885,334.92 |
| Cash with Fiscal Agent | 1114 | | 5,274,852.76 | 27,663,534.76 | | | | 32,938,387.52 | 72,000,190.07 |
| Accounts Receivable | 1130 | 656.45 | | | | | | 656.45 | 75,000.00 |
| Due from Other Funds | 1140 | 111,256.29 | | 0.00 | 3,349.81 | 0.00 | 3,616.40 | 118,222.50 | 53,703.51 |
| Due from Other Agencies | 1220 | | | | 1,529,794.97 | | 75,000.00 | 1,604,794.97 | 1,603,926.97 |
| Inventory | 1150 | 773,155.25 | | | | 518,144.74 | | 1,291,299.99 | 1,278,733.43 |
| Prepaid Items | 1230 | 3,566,929.94 | | 0.00 | | | 11,881.00 | 3,578,810.94 | 2,781,719.66 |
| Total Assets | | 99,302,335.10 | 7,536,510.95 | 166,284,232.35 | 2,134,806.14 | 4,897,635.69 | 21,191,635.60 | 301,347,155.83 | 343,678,608.56 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| LIABILITIES | | | | | | | | | |
| Accounts Payable | 2120 | 5,107,828.06 | 95,790.93 | 2,814,008.62 | 19,527.30 | 4,979.89 | 115,765.82 | 8,157,900.62 | 1,866,392.30 |
| Payroll Deductions and Withholdings | 2170 | 247,692.94 | | 45.45 | | | | 247,738.39 | 0.00 |
| 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 | | | | | | 8,554,232.03 | 8,554,232.03 | 7,545,306.11 |
| Compensated Absences | 2330 | | | | | | 39,420.36 | 39,420.36 | 150,725.16 |
| Deposits Payable | 2220 | 17,700.00 | | | | | | 17,700.00 | 18,497.96 |
| Due to Other Agencies | 2230 | 8,404,468.50 | | | | | | 8,404,468.50 | 1,435,891.47 |
| Due to Other Funds | 2160 | 6,966.21 | | 16,295.55 | 92,810.35 | 2,150.39 | | 118,222.50 | 53,703.51 |
| Deferred Revenue | 2410 | 4,000.00 | | | 2,022,468.49 | | | 2,026,468.49 | 1,929,796.77 |
| Total Liabilities | | 13,788,655.71 | 144,663.43 | 2,830,349.62 | 2,134,806.14 | 7,130.28 | 8,709,418.21 | 27,615,023.39 | 13,049,185.78 |
| FUND BALANCES | | | | | | | | | |
| Reserved | | 171,700.93 | 7,391,847.52 | 31,254,907.94 | | 518,144.74 | | 39,336,601.13 | 126,878,907.85 |
| Undesignated | | 85,341,978.46 | | 132,198,974.79 | | 4,372,360.67 | 12,482,217.39 | 234,395,531.31 | 203,750,514.93 |
| Total Fund Balances | 2700 | 85,513,679.39 | 7,391,847.52 | 163,453,882.73 | 0.00 | 4,890,505.41 | 12,482,217.39 | 273,732,132.44 | 330,629,422.78 |
| Total Liabilities and Fund Balances | | 99,302,335.10 | 7,536,510.95 | 166,284,232.35 | 2,134,806.14 | 4,897,635.69 | 21,191,635.60 | 301,347,155.83 | 343,678,608.56 |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual May 31, 2013 | | 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 | 337,827.00 | 354,505.00 | 295,936.38 | 83.48% | 274,741.35 | 21,195.03 | 7.71% | |
| Federal Through State | 3200 | 2,358,518.00 | 2,358,518.00 | 1,899,221.54 | 80.53% | 1,458,875.07 | 440,346.47 | 30.18% | |
| State Sources | 3300 | 76,326,878.00 | 75,910,384.00 | 70,169,304.78 | 92.44% | 69,220,888.90 | 948,415.88 | 1.37% | |
| Local Sources | 3400 | 262,136,195.00 | 263,344,815.00 | 254,895,943.78 | 96.79% | 248,695,983.75 | 6,199,960.03 | 2.49% | |
| Total Revenues | | 341,159,418.00 | 341,968,222.00 | 327,260,406.48 | 95.70% | 319,650,489.07 | 7,609,917.41 | 2.38% | |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 245,348,243.00 | 246,919,567.00 | 207,966,226.80 | 84.22% | 191,217,531.19 | 16,748,695.61 | 8.76% | |
| Pupil Personnel Services | 6100 | 21,271,127.00 | 21,271,127.00 | 16,964,878.66 | 79.76% | 17,474,790.54 | (509,911.88) | -2.92% | |
| Instructional Media Services | 6200 | 5,153,261.00 | 4,900,409.00 | 3,513,774.53 | 71.70% | 3,869,652.00 | (355,877.47) | -9.20% | |
| Instruction and Curriculum Development Services | 6300 | 2,420,868.00 | 2,445,508.00 | 2,100,617.03 | 85.90% | 2,019,450.26 | 81,166.77 | 4.02% | |
| Instructional Staff Training Services | 6400 | 1,414,041.00 | 1,387,575.00 | 937,276.29 | 67.55% | 1,015,151.02 | (77,874.73) | -7.67% | |
| Instruction Related Technology | 6500 | 2,454,490.00 | 2,454,490.00 | 2,773,151.81 | 112.98% | 2,126,775.30 | 646,376.51 | 30.39% | |
| Board | 7100 | 979,175.00 | 979,175.00 | 708,259.14 | 72.33% | 915,982.59 | (207,723.45) | -22.68% | |
| General Administration | 7200 | 1,522,246.00 | 1,522,246.00 | 1,309,594.64 | 86.03% | 1,154,220.38 | 155,374.26 | 13.46% | |
| School Administration | 7300 | 16,537,734.00 | 16,167,822.00 | 14,386,024.12 | 88.98% | 14,241,729.26 | 144,294.86 | 1.01% | |
| Facilities Acquisition and Construction | 7410 | 0.00 | 14,105.00 | 18,258.85 | | 1,581.19 | 16,677.66 | 1054.75% | |
| Fiscal Services | 7500 | 1,943,736.00 | 1,943,736.00 | 1,663,968.88 | 85.61% | 1,789,899.91 | (125,931.03) | -7.04% | |
| Food Services | 7600 | 29,926.00 | 46,819.00 | 66,430.97 | 141.89% | 30,933.59 | 35,497.38 | 114.75% | |
| Central Services | 7700 | 5,529,486.00 | 5,231,040.00 | 4,880,098.43 | 93.29% | 4,837,612.25 | 42,486.18 | 0.88% | |
| Pupil Transportation Services | 7800 | 16,926,047.00 | 16,453,185.00 | 14,256,625.56 | 86.65% | 14,447,780.07 | (191,154.51) | -1.32% | |
| Operation of Plant | 7900 | 33,651,747.00 | 33,195,364.00 | 30,081,884.69 | 90.62% | 29,659,337.92 | 422,546.77 | 1.42% | |
| Maintenance of Plant | 8100 | 15,530,937.00 | 15,121,300.00 | 12,376,795.44 | 81.85% | 13,997,251.57 | (1,620,456.13) | -11.58% | |
| Administrative Tech Services | 8200 | 2,573,338.00 | 2,850,742.00 | 2,487,325.48 | 87.25% | 1,910,811.77 | 576,513.71 | 30.17% | |
| Community Services | 9100 | 1,540,414.00 | 1,835,061.00 | 1,636,198.31 | 89.16% | 1,393,254.17 | 242,944.14 | 17.44% | |
| Debt Service | 9200 | | | | | | | | |
| Total Expenditures | | 374,826,816.00 | 374,739,271.00 | 318,127,389.63 | 84.89% | 302,103,744.98 | 16,023,644.65 | 5.30% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (33,667,398.00) | (32,771,049.00) | 9,133,016.85 | -27.87% | 17,546,744.09 | (8,413,727.24) | -47.95% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Other Financing Sources | 3700 | 0.00 | 0.00 | 0.00 | | 10,824.29 | (10,824.29) | -100.00% | |
| Transfers In | 3600 | 20,135,818.00 | 20,135,818.00 | 12,761,655.54 | 63.38% | 13,806,897.74 | (1,045,242.20) | -7.57% | |
| Transfers Out | 9700 | (550,279.00) | (930,590.00) | (380,311.00) | 40.87% | (550,279.00) | 169,968.00 | -30.89% | |
| Total Other Financing Sources (Uses) | | 19,585,539.00 | 19,205,228.00 | 12,381,344.54 | 64.47% | 13,267,443.03 | (886,098.49) | -6.68% | |
| Net Change in Fund Balances | | (14,081,859.00) | (13,565,821.00) | 21,514,361.39 | -158.59% | 30,814,187.12 | (9,299,825.73) | -30.18% | |
| Fund Balances, Prior Year | 2800 | 63,999,318.00 | 63,999,318.00 | 63,999,318.00 | 100.00% | 64,819,785.00 | (820,467.00) | -1.27% | |
| Adjustment to Fund Balances | 2891 | | | | | | | | |
| Fund Balances, Current Year | 2700 | 49,917,459.00 | 50,433,497.00 | 85,513,679.39 | 169.56% | 95,633,972.12 | (10,120,292.73) | -10.58% | |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual May 31, 2013 | | Debt Service | | | | | | | |
|--|------|-------------------|------------------|----------------|---------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | Account Number | Budgeted Amounts | | Amounts | Percentage of Current Budget | Prior YTD Actual | Difference Increase/(Decrease) | % Increase/(Decrease) |
| | | | Original | Current | | | | | |
| REVENUES | | | | | | | | | |
| Federal Direct | 3100 | 2,086,761.00 | 2,086,761.00 | 1,043,380.50 | 50.00% | 1,043,380.50 | | | |
| Federal Through State | 3200 | | | | | | | | |
| State Sources | 3300 | 2,184,761.00 | 2,184,761.00 | 446,500.00 | 20.44% | 446,500.00 | | 0.00% | |
| Local Sources | 3400 | 0.00 | 0.00 | 181,957.29 | | (23,514.77) | 205,472.06 | | |
| Total Revenues | | 4,271,522.00 | 4,271,522.00 | 1,671,837.79 | 39.14% | 1,466,365.73 | 205,472.06 | 14.01% | |
| 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 | 29,853,652.00 | 29,853,652.00 | 10,233,919.75 | 34.28% | 9,128,510.85 | 1,105,408.90 | 12.11% | |
| Total Expenditures | | 29,853,652.00 | 29,853,652.00 | 10,233,919.75 | 34.28% | 9,128,510.85 | 1,105,408.90 | 12.11% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (25,582,130.00) | (25,582,130.00) | (8,562,081.96) | 33.47% | (7,662,145.12) | (899,936.84) | 11.75% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Transfers In | 3600 | 28,093,356.00 | 28,093,356.00 | 8,884,511.10 | 31.62% | 7,650,811.68 | 1,233,699.42 | 16.13% | |
| Transfers Out | 9700 | | | | | | | | |
| Total Other Financing Sources (Uses) | | 28,093,356.00 | 28,093,356.00 | 8,884,511.10 | 31.62% | 7,650,811.68 | 1,233,699.42 | 16.13% | |
| Net Change in Fund Balances | | 2,511,226.00 | 2,511,226.00 | 322,429.14 | 12.84% | (11,333.44) | 333,762.58 | -2944.94% | |
| Fund Balances, Prior Year | 2800 | 7,069,418.00 | 7,069,418.00 | 7,069,418.38 | 100.00% | 4,446,487.57 | 2,622,930.81 | 58.99% | |
| Adjustment to Fund Balances | 2891 | | 0.00 | | | | | | |
| Fund Balances, Current Year | 2700 | 9,580,644.00 | 9,580,644.00 | 7,391,847.52 | 77.15% | 4,435,154.13 | 2,956,693.39 | 66.66% | |

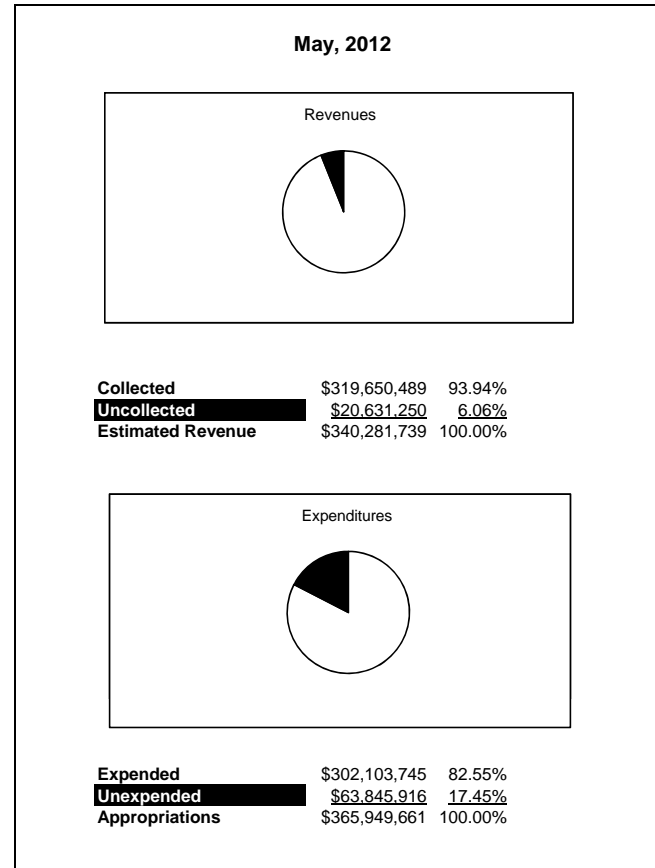
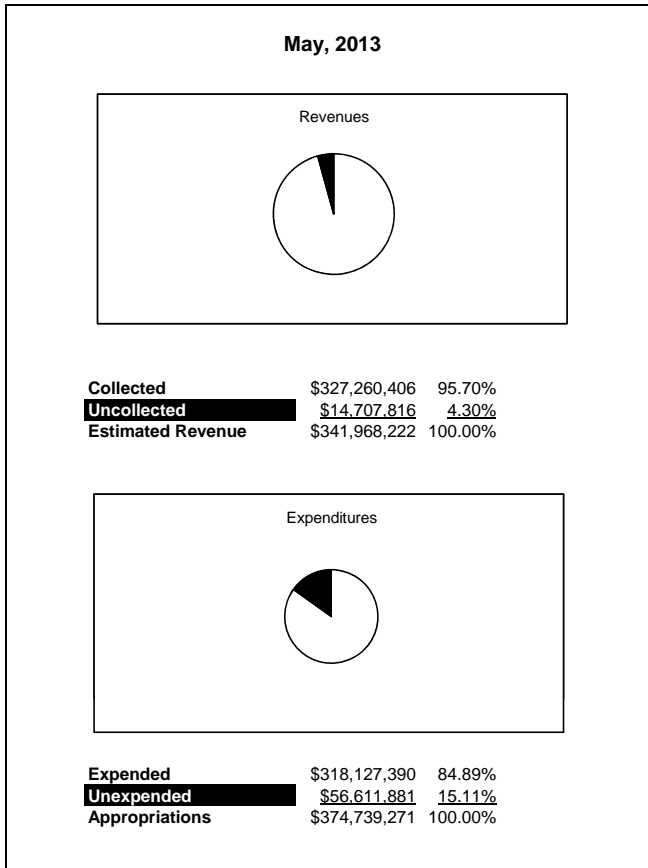
| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual May 31, 2013 | | Capital Projects | | | | | | | |
|--|------|-------------------|------------------|-----------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | 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 | 1,986,515.00 | 1,993,225.00 | 1,659,977.21 | 83.28% | 1,822,170.92 | (162,193.71) | -8.90% | |
| Local Sources | 3400 | 75,629,932.00 | 75,629,932.00 | 77,001,736.82 | 101.81% | 75,394,403.28 | 1,607,333.54 | 2.13% | |
| Total Revenues | | 77,616,447.00 | 77,623,157.00 | 78,661,714.03 | 101.34% | 77,216,574.20 | 1,445,139.83 | 1.87% | |
| 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 | 176,865,054.00 | 177,159,210.00 | 74,614,246.57 | 42.12% | 71,947,728.14 | 2,666,518.43 | 3.71% | |
| 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 | | 176,865,054.00 | 177,159,210.00 | 74,614,246.57 | 42.12% | 71,947,728.14 | 2,666,518.43 | 3.71% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (99,248,607.00) | (99,536,053.00) | 4,047,467.46 | -4.07% | 5,268,846.06 | (1,221,378.60) | -23.18% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Sale of Bonds, Loans and Fixed Assets | 3700 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Premium on COPS | 3791 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Sale of State Bonds | 3711 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Premium on State Bonds | 3791 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Proceeds from Capital Lease | 3724 | 0.00 | 0.00 | 6,999,965.75 | | 0.00 | 6,999,965.75 | | |
| Sale of Land | 3731 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Transfers In | 3600 | 0.00 | 2,870,811.00 | 2,870,811.00 | | 130,858.00 | 2,739,953.00 | | |
| Transfers Out | 9700 | (48,229,174.00) | (50,719,674.00) | (24,136,666.64) | 47.59% | (21,588,567.42) | (2,548,099.22) | 11.80% | |
| Total Other Financing Sources (Uses) | | (48,229,174.00) | (47,848,863.00) | (14,265,889.89) | 29.81% | (21,457,709.42) | 7,191,819.53 | -33.52% | |
| Net Change in Fund Balances | | (147,477,781.00) | (147,384,916.00) | (10,218,422.43) | 6.93% | (16,188,863.36) | 5,970,440.93 | -36.88% | |
| Fund Balances, Prior Year | 2800 | 173,672,305.00 | 173,672,305.00 | 173,672,305.16 | 100.00% | 229,280,565.95 | (55,608,260.79) | -24.25% | |
| Adjustment to Fund Balances | 2891 | | | | | | | | |
| Fund Balances, Current Year | 2700 | 26,194,524.00 | 26,287,389.00 | 163,453,882.73 | 621.80% | 213,091,702.59 | (49,637,819.86) | -23.29% | |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual May 31, 2013 | | 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 | 873,458.00 | 876,536.00 | 869,957.81 | 99.25% | 1,295,082.44 | (425,124.63) | -32.83% | |
| Federal Through State | 3200 | 28,489,934.00 | 27,381,471.00 | 18,965,670.76 | 69.26% | 27,334,372.85 | (8,368,702.09) | -30.62% | |
| State Sources | 3300 | | | | | | | | |
| Local Sources | 3400 | 1,093,570.00 | 1,622,323.00 | 1,146,701.32 | 70.68% | 799,758.19 | 346,943.13 | | |
| Total Revenues | | 30,456,962.00 | 29,880,330.00 | 20,982,329.89 | 70.22% | 29,429,213.48 | (8,446,883.59) | -28.70% | |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| Instruction | 5000 | 20,235,249.00 | 17,890,421.00 | 13,106,044.06 | 73.26% | 21,717,599.45 | (8,611,555.39) | -39.65% | |
| Pupil Personnel Services | 6100 | 2,862,956.00 | 2,845,024.00 | 2,086,834.26 | 73.35% | 2,303,094.11 | (216,259.85) | -9.39% | |
| Instructional Media Services | 6200 | | 625.00 | 617.05 | | 9,801.38 | (9,184.33) | -93.70% | |
| Instruction and Curriculum Development Services | 6300 | 891,749.00 | 768,810.00 | 696,087.01 | 90.54% | 762,198.85 | (66,111.84) | -8.67% | |
| Instructional Staff Training Services | 6400 | 3,239,915.00 | 4,554,595.00 | 3,033,569.92 | 66.60% | 2,719,519.23 | 314,050.69 | 11.55% | |
| Instruction Related Technolgy | 6500 | 104,598.00 | 869,175.00 | 241,255.85 | 27.76% | 423.32 | 240,832.53 | 56891.37% | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 659,865.00 | 1,146,124.00 | 715,768.78 | 62.45% | 634,718.26 | 81,050.52 | 12.77% | |
| School Administration | 7300 | | | | | 1,685.99 | | | |
| Facilities Acquisition and Construction | 7410 | 15,488.00 | 5,658.00 | 5,657.64 | 99.99% | 124,493.29 | (118,835.65) | | |
| Fiscal Services | 7500 | 32,626.00 | 51,720.00 | 36,358.35 | 70.30% | 35,268.38 | 1,089.97 | 3.09% | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 1,487,252.00 | 920,574.00 | 213,971.29 | 23.24% | 148,580.48 | 65,390.81 | 44.01% | |
| Pupil Transportation Services | 7800 | 289,964.00 | 138,865.00 | 124,732.87 | 89.82% | 284,994.00 | (160,261.13) | -56.23% | |
| Operation of Plant | 7900 | 2,300.00 | 11,286.00 | | 0.00% | | 0.00 | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Tech Services | 8200 | | | | | | | | |
| Community Services | 9100 | 635,000.00 | 677,453.00 | 721,432.81 | 106.49% | 686,836.74 | 34,596.07 | 5.04% | |
| Debt Service | 9200 | | | | | | | | |
| Total Expenditures | | 30,456,962.00 | 29,880,330.00 | 20,982,329.89 | 70.22% | 29,429,213.48 | (8,445,197.60) | -28.70% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 0.00 | 0.00 | 0.00 | | 0.00 | (1,685.99) | | |
| 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 | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Adjustment to Fund Balances | 2891 | | | | | | | | |
| Fund Balances, Current Year | 2700 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | |

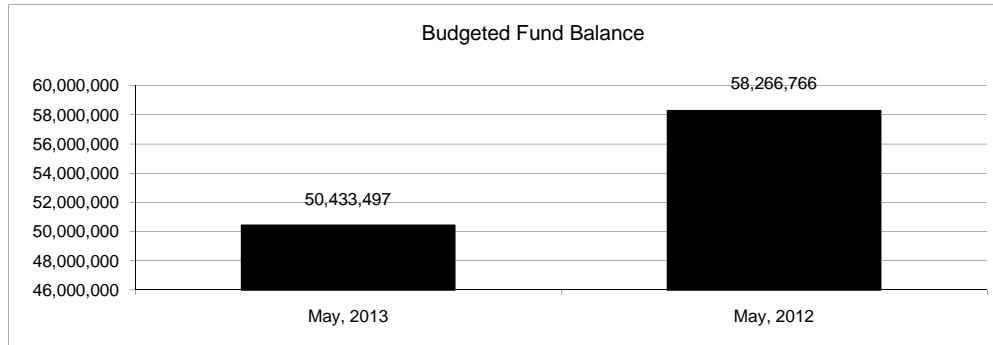
| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual May 31, 2013 | | Food Service | | | | | | | |
|--|------|-------------------|------------------|---------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
| | | 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 | 10,899,708.00 | 11,130,228.00 | 9,064,006.82 | 81.44% | 8,411,507.25 | 652,499.57 | 7.76% | |
| State Sources | 3300 | 176,587.00 | 176,587.00 | 165,450.00 | 93.69% | 169,990.00 | (4,540.00) | | |
| Local Sources | 3400 | 5,541,626.00 | 5,693,213.00 | 5,777,548.26 | 101.48% | 5,954,574.81 | (177,026.55) | -2.97% | |
| Total Revenues | | 16,617,921.00 | 17,000,028.00 | 15,007,005.08 | 88.28% | 14,536,072.06 | 470,933.02 | 3.24% | |
| 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 | 16,316,613.00 | 16,581,367.00 | 13,169,684.26 | 79.42% | 12,287,264.91 | 882,419.35 | 7.18% | |
| 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 | | 16,316,613.00 | 16,581,367.00 | 13,169,684.26 | 79.42% | 12,287,264.91 | 882,419.35 | 7.18% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 301,308.00 | 418,661.00 | 1,837,320.82 | 438.86% | 2,248,807.15 | (411,486.33) | -18.30% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Transfers In | 3600 | | | | | | 0.00 | | |
| Transfers Out | 9700 | | | | | | 0.00 | | |
| Total Other Financing Sources (Uses) | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | |
| Net Change in Fund Balances | | 301,308.00 | 418,661.00 | 1,837,320.82 | 438.86% | 2,248,807.15 | (411,486.33) | -18.30% | |
| Fund Balances, Prior Year | 2800 | 3,053,185.00 | 3,053,185.00 | 3,053,184.59 | 100.00% | 1,744,809.23 | 1,308,375.36 | 74.99% | |
| Adjustment to Fund Balances | 2891 | | | | | | | | |
| Fund Balances, Current Year | 2700 | 3,354,493.00 | 3,471,846.00 | 4,890,505.41 | 140.86% | 3,993,616.38 | 896,889.03 | 22.46% | |

| The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual May 31, 2013 | | 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 | 5,091,648.00 | 5,091,648.00 | 4,139,347.96 | 81.30% | 4,320,076.17 | (180,728.21) | -4.18% | |
| Total Revenues | | 5,091,648.00 | 5,091,648.00 | 4,139,347.96 | 81.30% | 4,320,076.17 | (180,728.21) | -4.18% | |
| 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 | 6,565,216.00 | 6,800,216.00 | 4,226,093.81 | 62.15% | 5,575,168.07 | (1,349,074.26) | -24.20% | |
| Pupil Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Tech Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Debt Service | 9200 | | | | | | | | |
| Total Expenditures | | 6,565,216.00 | 6,800,216.00 | 4,226,093.81 | 62.15% | 5,575,168.07 | (1,349,074.26) | -24.20% | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (1,473,568.00) | (1,708,568.00) | (86,745.85) | 5.08% | (1,255,091.90) | 1,168,346.05 | -93.09% | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Transfers In | 3600 | 550,279.00 | 550,279.00 | 0.00 | 0.00% | 550,279.00 | (550,279.00) | 100.00% | |
| Transfers Out | 9700 | | | | | | | | |
| Total Other Financing Sources (Uses) | | 550,279.00 | 550,279.00 | 0.00 | 0.00% | 550,279.00 | (550,279.00) | | |
| Change in Net Assets | | (923,289.00) | (1,158,289.00) | (86,745.85) | 7.49% | (704,812.90) | 618,067.05 | -87.69% | |
| Net Assets, Prior Year | 2800 | 12,568,963.00 | 12,568,963.00 | 12,568,963.24 | 100.00% | 14,179,790.46 | (1,610,827.22) | -11.36% | |
| Adjustment to Net Assets | 2891 | | | | | | | | |
| Net Assets, Current Year | 2700 | 11,645,674.00 | 11,410,674.00 | 12,482,217.39 | 109.39% | 13,474,977.56 | (992,760.17) | -7.37% | |

General Fund

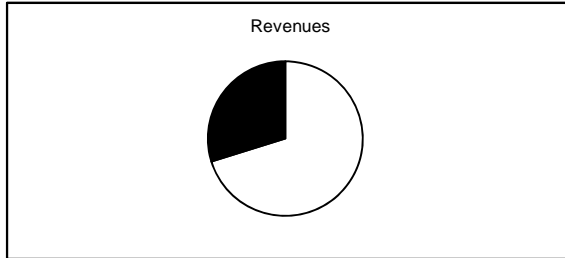


General Fund

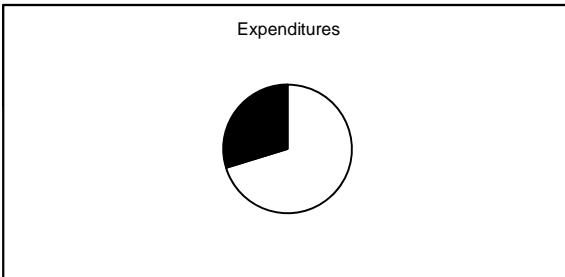


Special Revenue Fund

May, 2013

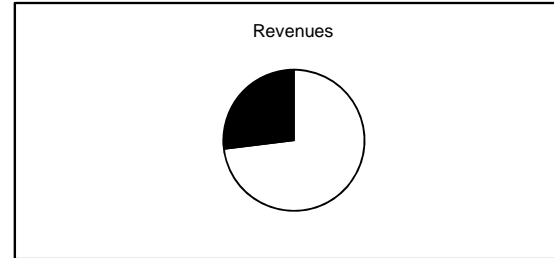


| | | |
|--------------------------|--------------------|---------------|
| Collected | \$20,982,330 | 70.22% |
| Uncollected | <u>\$8,898,000</u> | <u>29.78%</u> |
| Estimated Revenue | \$29,880,330 | 100.00% |

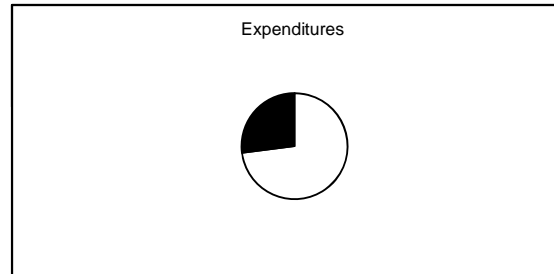


| | | |
|-----------------------|--------------------|---------------|
| Expended | \$20,982,330 | 70.22% |
| Unexpended | <u>\$8,898,000</u> | <u>29.78%</u> |
| Appropriations | \$29,880,330 | 100.00% |

May, 2012

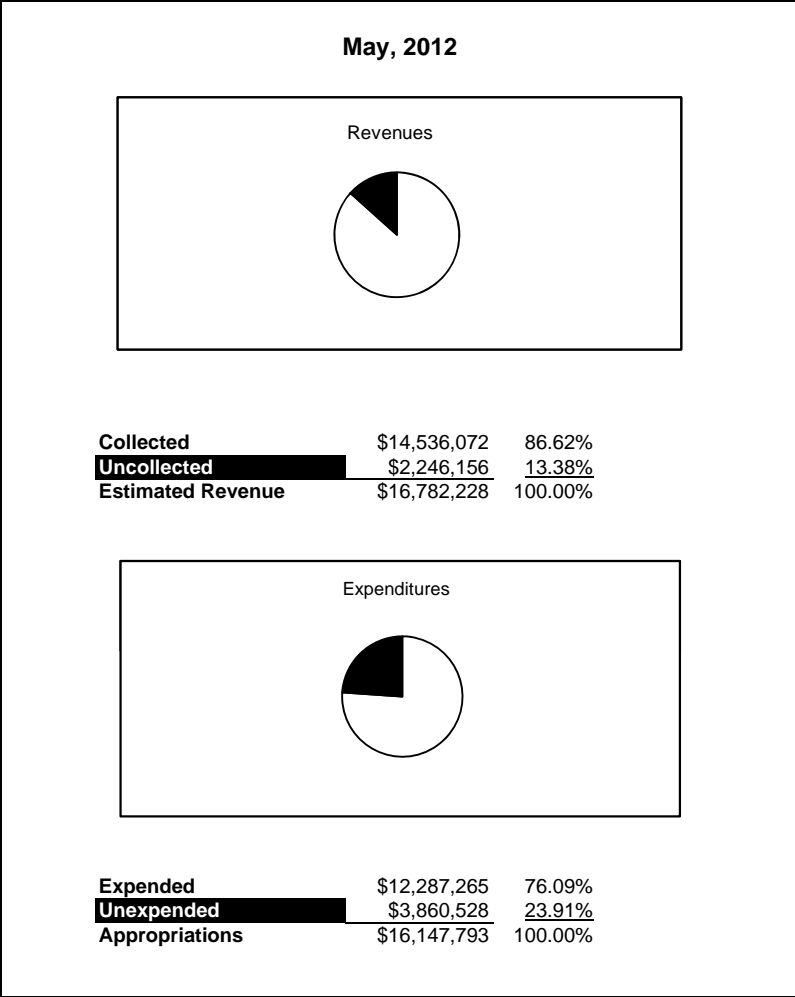
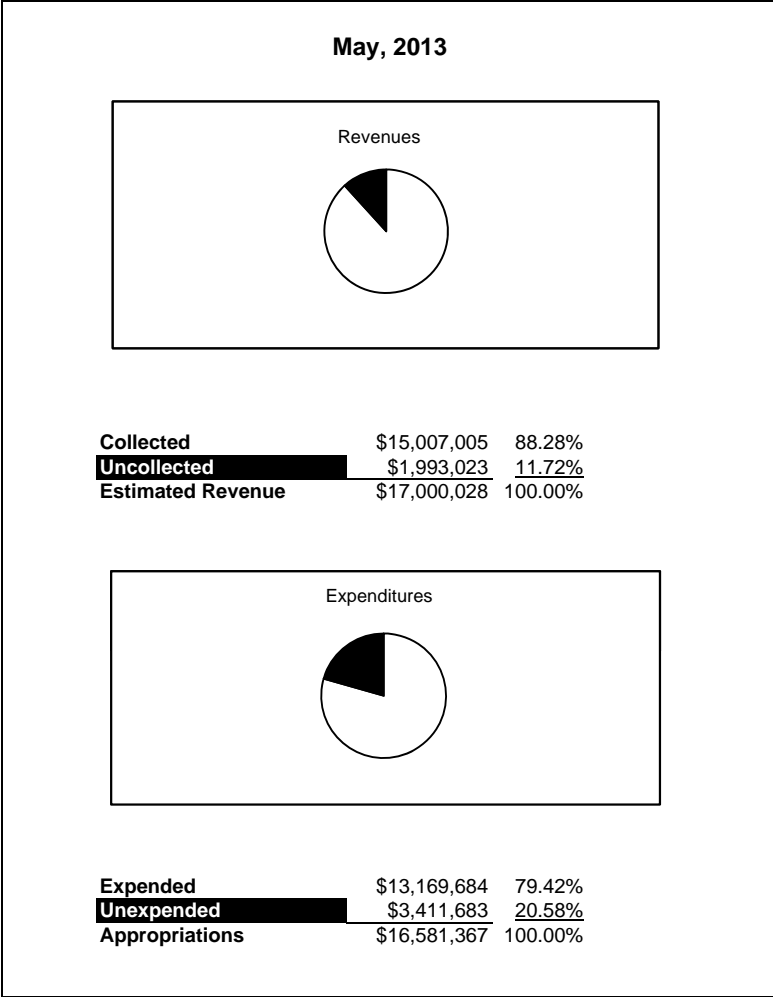


| | | |
|--------------------------|---------------------|---------------|
| Collected | \$29,429,213 | 73.07% |
| Uncollected | <u>\$10,847,633</u> | <u>26.93%</u> |
| Estimated Revenue | \$40,276,846 | 100.00% |

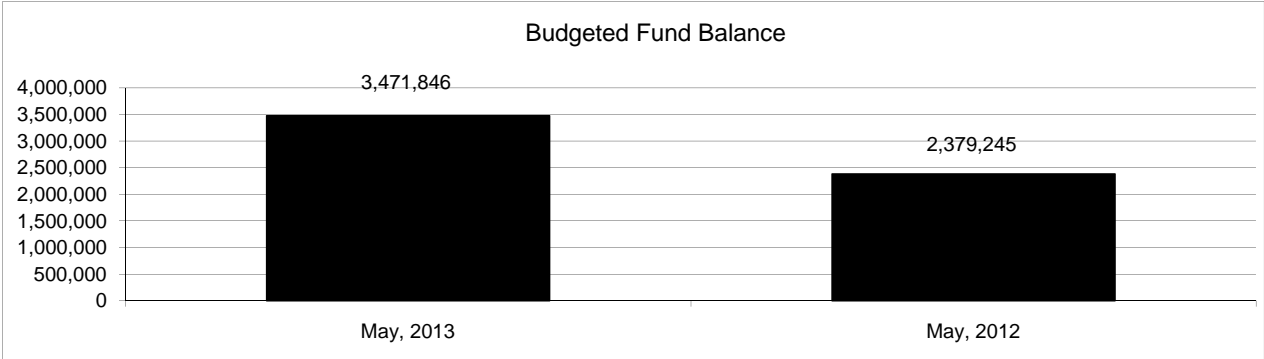


| | | |
|-----------------------|---------------------|---------------|
| Expended | \$29,429,213 | 73.07% |
| Unexpended | <u>\$10,847,633</u> | <u>26.93%</u> |
| Appropriations | \$40,276,846 | 100.00% |

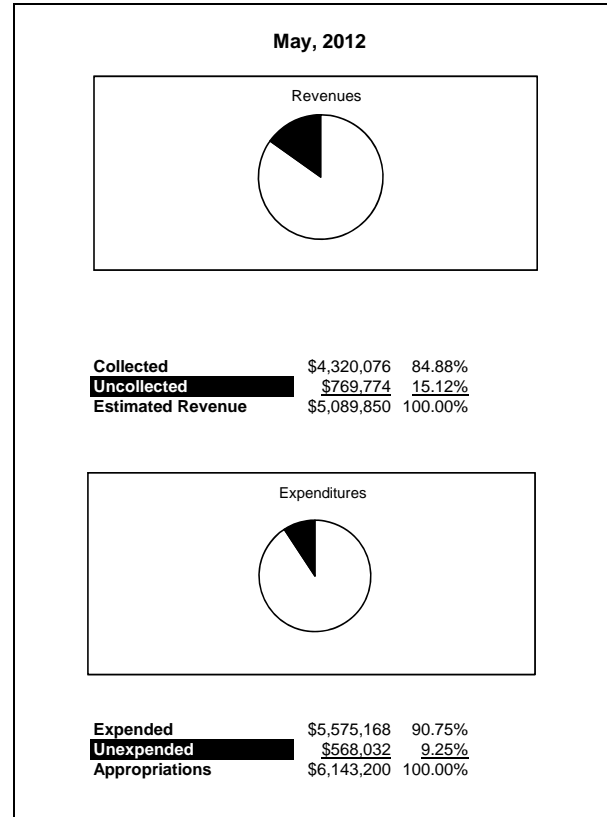
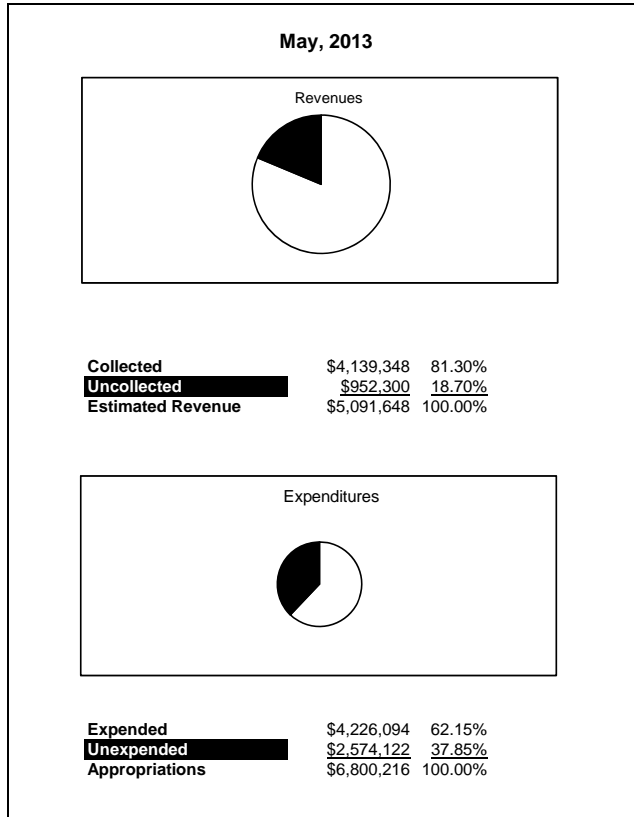
Food Service Fund



Food Service Fund



Internal Service Fund



Internal Service Fund

