

The School District of Sarasota County, FL  
 Governmental Balance Sheet  
 April 30, 2012

|  | Account Number | Fund Types            |                     |                       |                     |                     |                      | Memorandum Only       |                       |
|--|----------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|
|  |                | General               | Debt Service        | Capital Projects      | Special Revenue     | Food Service        | Internal Service     | 2012                  | 2011                  |
|  |                | <b>ASSETS</b>         |                     |                       |                     |                     |                      |                       |                       |
| Cash and Cash Investments                  | 11XX           | 114,329,922.16        | 4,576,013.76        | 141,150,343.29        | 454,051.97          | 3,109,330.19        | 21,658,395.92        | 285,278,057.29        | 278,800,537.64        |
| Cash with Fiscal Agent                     | 1114           |                       |                     | 76,253,302.66         |                     |                     |                      | 76,253,302.66         | 128,216,204.67        |
| Accounts Receivable                        | 1130           |                       |                     |                       |                     |                     | 75,000.00            | 75,000.00             | 75,000.00             |
| Due from Other Funds                       | 1140           | 75,713.02             |                     | 139,124.67            |                     |                     | 646.80               | 215,484.49            | 129,586.79            |
| Due from Other Agencies                    | 1220           |                       |                     |                       | 1,355,627.23        |                     |                      | 1,355,627.23          | 1,310,576.49          |
| Inventory                                  | 1150           | 963,606.46            |                     |                       |                     | 549,176.58          |                      | 1,512,783.04          | 2,871,361.67          |
| Prepaid Items                              | 1230           |                       |                     | 88,897.93             |                     |                     | 11,881.00            | 100,778.93            | 11,881.00             |
| <b>Total Assets</b>                        |                | <b>115,369,241.64</b> | <b>4,576,013.76</b> | <b>217,631,668.55</b> | <b>1,809,679.20</b> | <b>3,658,506.77</b> | <b>21,745,923.72</b> | <b>364,791,033.64</b> | <b>411,415,148.26</b> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                |                       |                     |                       |                     |                     |                      |                       |                       |
| <b>LIABILITIES</b>                         |                |                       |                     |                       |                     |                     |                      |                       |                       |
| Accounts Payable                           | 2120           | 841,132.33            | 89,983.26           | 1,203,923.76          | 22,996.32           | 25,369.50           | 6,943.81             | 2,190,348.98          | 42,487.30             |
| Payroll Deductions and Withholdings        | 2170           |                       |                     |                       |                     |                     |                      | 0.00                  | 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           |                       |                     |                       |                     |                     | 7,541,801.14         | 7,541,801.14          | 7,479,011.88          |
| Compensated Absences                       | 2330           |                       |                     |                       |                     |                     | 150,725.16           | 150,725.16            | 140,509.98            |
| Deposits Payable                           | 2220           | 18,497.96             |                     |                       |                     |                     |                      | 18,497.96             | 15,445.00             |
| Due to Other Agencies                      | 2230           | 1,413,473.54          |                     |                       |                     |                     | 27,763.58            | 1,441,237.12          | 2,165,069.29          |
| Due to Other Funds                         | 2160           | 139,937.74            |                     | 134.62                | 62,344.53           | 13,067.60           |                      | 215,484.49            | 233,723.77            |
| Deferred Revenue                           | 2410           | 1,850.00              |                     |                       | 1,724,338.35        |                     |                      | 1,726,188.35          | 1,691,001.02          |
| <b>Total Liabilities</b>                   |                | <b>2,414,891.57</b>   | <b>138,855.76</b>   | <b>1,204,058.38</b>   | <b>1,809,679.20</b> | <b>38,437.10</b>    | <b>7,727,233.69</b>  | <b>13,333,155.70</b>  | <b>11,816,120.74</b>  |
| <b>FUND BALANCES</b>                       |                |                       |                     |                       |                     |                     |                      |                       |                       |
| Reserved                                   |                | 6,126,380.19          | 4,437,158.00        | 98,502,666.96         |                     | 549,176.58          |                      | 109,615,381.73        | 59,772,216.21         |
| Undesignated                               |                | 106,827,969.88        |                     | 117,924,943.21        |                     | 3,070,893.09        | 14,018,690.03        | 241,842,496.21        | 339,826,811.31        |
| <b>Total Fund Balances</b>                 | <b>2700</b>    | <b>112,954,350.07</b> | <b>4,437,158.00</b> | <b>216,427,610.17</b> | <b>0.00</b>         | <b>3,620,069.67</b> | <b>14,018,690.03</b> | <b>351,457,877.94</b> | <b>399,599,027.52</b> |
| <b>Total Liabilities and Fund Balances</b> |                | <b>115,369,241.64</b> | <b>4,576,013.76</b> | <b>217,631,668.55</b> | <b>1,809,679.20</b> | <b>3,658,506.77</b> | <b>21,745,923.72</b> | <b>364,791,033.64</b> | <b>411,415,148.26</b> |

| The School District of Sarasota County, FL<br>Revenue & Expenditures - Budget And Actual<br>April 30, 2012 |      | General Fund      |                  |                |                   |                                 |                     |                                   |                          |
|--|------|-------------------|------------------|----------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
|  |      | Account<br>Number | Budgeted Amounts |                | Actual<br>Amounts | Percentage of<br>Current Budget | Prior YTD<br>Actual | Difference<br>Increase/(Decrease) | %<br>Increase/(Decrease) |
|  |      |                   | Original         | Current        |                   |                                 |                     |                                   |                          |
| <b>REVENUES</b>  |      |                   |                  |                |                   |                                 |                     |                                   |                          |
| Federal Direct   | 3100 | 2,056,131.00      | 2,056,131.00     | 244,286.35     | 11.88%            | 255,794.93                      | (11,508.58)         | -4.50%                            |                          |
| Federal Through State  | 3200 | 7,849,799.00      | 7,978,248.00     | 1,458,875.07   | 18.29%            | 1,258,110.50                    | 200,764.57          | 15.96%                            |                          |
| State Sources  | 3300 | 75,625,126.00     | 75,735,238.00    | 63,118,129.05  | 83.34%            | 51,804,039.97                   | 11,314,089.08       | 21.84%                            |                          |
| Local Sources  | 3400 | 254,174,851.00    | 254,512,122.00   | 241,927,972.12 | 95.06%            | 263,865,033.61                  | (21,937,061.49)     | -8.31%                            |                          |
| <b>Total Revenues</b>  |      | 339,705,907.00    | 340,281,739.00   | 306,749,262.59 | 90.15%            | 317,182,979.01                  | (10,433,716.42)     | -3.29%                            |                          |
| <b>EXPENDITURES</b>  |      |                   |                  |                |                   |                                 |                     |                                   |                          |
| Current:   |      |                   |                  |                |                   |                                 |                     |                                   |                          |
| Instruction  | 5000 | 242,747,886.00    | 238,089,772.00   | 171,136,404.58 | 71.88%            | 175,934,812.85                  | (4,798,408.27)      | -2.73%                            |                          |
| Pupil Personnel Services   | 6100 | 21,078,785.00     | 21,247,711.00    | 15,817,452.10  | 74.44%            | 16,271,107.39                   | (453,655.29)        | -2.79%                            |                          |
| Instructional Media Services   | 6200 | 5,310,391.00      | 4,983,429.00     | 3,558,726.71   | 71.41%            | 3,836,683.71                    | (277,957.00)        | -7.24%                            |                          |
| Instruction and Curriculum Development Services  | 6300 | 2,737,550.00      | 2,416,268.00     | 1,834,717.97   | 75.93%            | 2,017,046.66                    | (182,328.69)        | -9.04%                            |                          |
| Instructional Staff Training Services  | 6400 | 1,690,283.00      | 1,169,392.00     | 931,169.87     | 79.63%            | 1,117,454.59                    | (186,284.72)        | -16.67%                           |                          |
| Instruction Related Technolgy  | 6500 | 2,386,674.00      | 2,265,099.00     | 1,954,121.08   | 86.27%            | 1,116,603.53                    | 837,517.55          | 75.01%                            |                          |
| Board  | 7100 | 1,041,678.00      | 1,213,322.00     | 858,537.13     | 70.76%            | 887,194.59                      | (28,657.46)         | -3.23%                            |                          |
| General Administration   | 7200 | 1,585,252.00      | 1,256,478.00     | 1,051,197.43   | 83.66%            | 1,385,213.10                    | (334,015.67)        | -24.11%                           |                          |
| School Administration  | 7300 | 16,602,815.00     | 16,396,944.00    | 12,934,502.82  | 78.88%            | 13,891,333.32                   | (956,830.50)        | -6.89%                            |                          |
| Facilities Acquisition and Construction  | 7410 | 0.00              | 1,240.00         | 1,581.19       | 127.52%           | 0.00                            | 1,581.19            |                                   |                          |
| Fiscal Services  | 7500 | 1,893,331.00      | 1,850,136.00     | 1,638,405.85   | 88.56%            | 1,664,310.75                    | (25,904.90)         | -1.56%                            |                          |
| Food Services  | 7600 | 29,328.00         | 29,328.00        | 27,703.10      | 94.46%            | 29,393.22                       | (1,690.12)          | 100.00%                           |                          |
| Central Services   | 7700 | 5,634,964.00      | 5,293,704.00     | 4,429,867.45   | 83.68%            | 4,761,409.02                    | (331,541.57)        | -6.96%                            |                          |
| Pupil Transportation Services  | 7800 | 16,265,149.00     | 16,658,258.00    | 12,768,886.05  | 76.65%            | 13,010,619.24                   | (241,733.19)        | -1.86%                            |                          |
| Operation of Plant   | 7900 | 34,024,073.00     | 34,144,421.00    | 26,815,371.82  | 78.54%            | 27,874,827.55                   | (1,059,455.73)      | -3.80%                            |                          |
| Maintenance of Plant   | 8100 | 15,825,357.00     | 15,536,332.00    | 12,974,322.04  | 83.51%            | 14,468,391.14                   | (1,494,069.10)      | -10.33%                           |                          |
| Administrative Tech Services   | 8200 | 2,039,121.00      | 1,792,944.00     | 1,771,784.94   | 98.82%            | 1,977,366.31                    | (205,581.37)        | -10.40%                           |                          |
| Community Services   | 9100 | 1,727,127.00      | 1,604,883.00     | 1,233,053.07   | 76.83%            | 1,359,649.92                    | (126,596.85)        | -9.31%                            |                          |
| Debt Service   | 9200 |                   |                  |                |                   |                                 | 0.00                |                                   |                          |
| <b>Total Expenditures</b>  |      | 372,619,764.00    | 365,949,661.00   | 271,737,805.20 | 74.26%            | 281,603,416.89                  | (9,865,611.69)      | -3.50%                            |                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |      | (32,913,857.00)   | (25,667,922.00)  | 35,011,457.39  | -136.40%          | 35,579,562.12                   | (568,104.73)        | -1.60%                            |                          |
| <b>OTHER FINANCING SOURCES (USES)</b>  |      |                   |                  |                |                   |                                 |                     |                                   |                          |
| Other Financing Sources  | 3700 |                   |                  | 10,824.29      |                   | 11,525.61                       | (701.32)            | -6.08%                            |                          |
| Transfers In   | 3600 | 19,643,296.00     | 19,643,296.00    | 13,662,562.39  | 69.55%            | 14,678,671.75                   | (1,016,109.36)      | -6.92%                            |                          |
| Transfers Out  | 9700 | (550,279.00)      | (550,279.00)     | (550,279.00)   | 100.00%           | (698,812.00)                    | 148,533.00          | 100.00%                           |                          |
| <b>Total Other Financing Sources (Uses)</b>  |      | 19,093,017.00     | 19,093,017.00    | 13,123,107.68  | 68.73%            | 13,991,385.36                   | (868,277.68)        | -6.21%                            |                          |
| Net Change in Fund Balances  |      | (13,820,840.00)   | (6,574,905.00)   | 48,134,565.07  |                   | 49,570,947.48                   | (1,436,382.41)      | -2.90%                            |                          |
| Fund Balances, Prior Year  | 2800 | 64,841,681.00     | 64,841,681.00    | 64,819,785.00  |                   | 66,838,150.00                   | (2,018,365.00)      | -3.02%                            |                          |
| Adjustment to Fund Balances  | 2891 |                   | 0.00             |                |                   |                                 |                     |                                   |                          |
| Fund Balances, Current Year  | 2700 | 51,020,841.00     | 58,266,776.00    | 112,954,350.07 | 193.86%           | 116,409,097.48                  | (3,454,747.41)      | -2.97%                            |                          |

| The School District of Sarasota County, FL<br>Revenue & Expenditures - Budget And Actual<br>April 30, 2012 |      | Debt Service      |                  |                |                   |                                 |                     |                                   |                          |
|--|------|-------------------|------------------|----------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
|  |      | Account<br>Number | Budgeted Amounts |                | Actual<br>Amounts | Percentage of<br>Current Budget | Prior YTD<br>Actual | Difference<br>Increase/(Decrease) | %<br>Increase/(Decrease) |
|  |      |                   | Original         | Current        |                   |                                 |                     |                                   |                          |
| <b>REVENUES</b>  |      |                   |                  |                |                   |                                 |                     |                                   |                          |
| Federal Direct   | 3100 | 2,086,761.00      | 2,086,761.00     | 1,043,380.50   | 50.00%            |                                 |                     |                                   |                          |
| Federal Through State  | 3200 |                   |                  |                |                   |                                 |                     |                                   |                          |
| State Sources  | 3300 | 2,181,011.00      | 2,181,011.00     | 446,500.00     | 20.47%            | 446,500.00                      | 0.00                | 0.00%                             |                          |
| Local Sources  | 3400 |                   |                  | (21,510.09)    | 100.00%           | 3,485.81                        | (24,995.90)         | -717.08%                          |                          |
| <b>Total Revenues</b>  |      | 4,267,772.00      | 4,267,772.00     | 1,468,370.41   | 34.41%            | 449,985.81                      | (24,995.90)         | -5.55%                            |                          |
| <b>EXPENDITURES</b>  |      |                   |                  |                |                   |                                 |                     |                                   |                          |
| 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 | 29,242,723.00     | 29,242,723.00    | 8,588,632.11   | 29.37%            | 6,470,790.25                    | 2,117,841.86        | 32.73%                            |                          |
| <b>Total Expenditures</b>  |      | 29,242,723.00     | 29,242,723.00    | 8,588,632.11   | 29.37%            | 6,470,790.25                    | 2,117,841.86        | 32.73%                            |                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |      | (24,974,951.00)   | (24,974,951.00)  | (7,120,261.70) | 28.51%            | (6,020,804.44)                  | (2,142,837.76)      | 35.59%                            |                          |
| <b>OTHER FINANCING SOURCES (USES)</b>  |      |                   |                  |                |                   |                                 |                     |                                   |                          |
| Long-term Debt Proceeds & Sales of Capital Assets  | 3700 |                   |                  |                |                   |                                 |                     |                                   |                          |
| Transfers In   | 3600 | 27,509,467.00     | 27,509,467.00    | 7,110,932.94   | 25.85%            | 6,027,361.36                    | 1,083,571.58        | 17.98%                            |                          |
| Transfers Out  | 9700 |                   |                  |                |                   | 0.00                            |                     |                                   |                          |
| <b>Total Other Financing Sources (Uses)</b>  |      | 27,509,467.00     | 27,509,467.00    | 7,110,932.94   | 25.85%            | 6,027,361.36                    | 1,083,571.58        |                                   |                          |
| Net Change in Fund Balances  |      | 2,534,516.00      | 2,534,516.00     | (9,328.76)     |                   | 6,556.92                        | (15,885.68)         | -242.27%                          |                          |
| Fund Balances, Prior Year  | 2800 | 3,543,189.00      | 3,543,189.00     | 4,446,487.57   |                   | 1,848,185.01                    | 2,598,302.56        | 140.59%                           |                          |
| Adjustment to Fund Balances  | 2891 |                   | 0.00             |                |                   |                                 |                     |                                   |                          |
| Fund Balances, Current Year  | 2700 | 6,077,705.00      | 6,077,705.00     | 4,437,158.81   | 73.01%            | 1,854,741.93                    | 2,582,416.88        | 139.23%                           |                          |

| The School District of Sarasota County, FL<br>Revenue & Expenditures - Budget And Actual<br>April 30, 2012 |      | Capital Projects  |                  |                 |                   |                                 |                     |                                   |                          |
|--|------|-------------------|------------------|-----------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
|  |      | Account<br>Number | Budgeted Amounts |                 | Actual<br>Amounts | Percentage of<br>Current Budget | Prior YTD<br>Actual | Difference<br>Increase/(Decrease) | %<br>Increase/(Decrease) |
|  |      |                   | Original         | Current         |                   |                                 |                     |                                   |                          |
| <b>REVENUES</b>  |      |                   |                  |                 |                   |                                 |                     |                                   |                          |
| Federal Direct   | 3100 |                   |                  |                 |                   |                                 |                     |                                   |                          |
| Federal Through State  | 3200 |                   |                  |                 |                   |                                 |                     |                                   |                          |
| State Sources  | 3300 | 1,981,012.00      | 1,981,012.00     | 1,677,835.57    | 84.70%            | 3,680,304.55                    | (2,002,468.98)      | -54.41%                           |                          |
| Local Sources  | 3400 | 75,639,666.00     | 79,314,008.00    | 72,085,807.39   | 90.89%            | 76,125,263.08                   | (4,039,455.69)      | -5.31%                            |                          |
| <b>Total Revenues</b>  |      | 77,620,678.00     | 81,295,020.00    | 73,763,642.96   | 90.74%            | 79,805,567.63                   | (6,041,924.67)      | -7.57%                            |                          |
| <b>EXPENDITURES</b>  |      |                   |                  |                 |                   |                                 |                     |                                   |                          |
| 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 | 240,863,438.00    | 239,045,287.00   | 65,843,103.41   | 27.54%            | 57,335,181.44                   | 8,507,921.97        | 14.84%                            |                          |
| 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 |                   |                  |                 |                   |                                 |                     |                                   |                          |
| <b>Total Expenditures</b>  |      | 240,863,438.00    | 239,045,287.00   | 65,843,103.41   | 27.54%            | 57,335,181.44                   | 8,507,921.97        | 14.84%                            |                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |      | (163,242,760.00)  | (157,750,267.00) | 7,920,539.55    | -5.02%            | 22,470,386.19                   | (14,549,846.64)     | -64.75%                           |                          |
| <b>OTHER FINANCING SOURCES (USES)</b>  |      |                   |                  |                 |                   |                                 |                     |                                   |                          |
| Sale of Bonds, Loans and Fixed Assets  | 3700 | 0.00              | 0.00             | 0.00            |                   | 113,096,000.00                  | (113,096,000.00)    |                                   |                          |
| Premium on COPS  | 3791 | 0.00              | 0.00             | 0.00            |                   | 5,528,547.35                    | (5,528,547.35)      |                                   |                          |
| Sale of State Bonds  | 3711 | 0.00              | 0.00             | 0.00            |                   | 1,745,000.00                    | (1,745,000.00)      |                                   |                          |
| Premium on State Bonds   | 3791 | 0.00              | 0.00             | 0.00            |                   | 145,198.35                      | (145,198.35)        |                                   |                          |
| Proceeds from Capital Lease  | 3724 | 0.00              | 0.00             | 0.00            |                   | 4,965,964.00                    | (4,965,964.00)      |                                   |                          |
| Sale of Land   | 3731 | 0.00              | 0.00             | 0.00            |                   | 10,000.00                       | (10,000.00)         |                                   |                          |
| Transfers In   | 3600 | 0.00              | 130,858.00       | 130,858.00      |                   | 3,620,458.23                    | (3,489,600.23)      |                                   |                          |
| Transfers Out  | 9700 | (47,152,763.00)   | (47,283,621.00)  | (20,904,353.33) | 44.21%            | (24,326,491.34)                 | 3,422,138.01        | -14.07%                           |                          |
| <b>Total Other Financing Sources (Uses)</b>  |      | (47,152,763.00)   | (47,152,763.00)  | (20,773,495.33) | 44.06%            | 104,784,676.59                  | (125,558,171.92)    |                                   |                          |
| Net Change in Fund Balances  |      | (210,395,523.00)  | (204,903,030.00) | (12,852,955.78) |                   | 127,255,062.78                  | (140,108,018.56)    | -110.10%                          |                          |
| Fund Balances, Prior Year  | 2800 | 229,280,566.00    | 229,280,566.00   | 229,280,565.95  |                   | 136,795,510.56                  | 92,485,055.39       | 67.61%                            |                          |
| Adjustment to Fund Balances  | 2891 |                   | 0.00             |                 |                   |                                 |                     |                                   |                          |
| Fund Balances, Current Year  | 2700 | 18,885,043.00     | 24,377,536.00    | 216,427,610.17  | 887.82%           | 264,050,573.34                  | (47,622,963.17)     | -18.04%                           |                          |

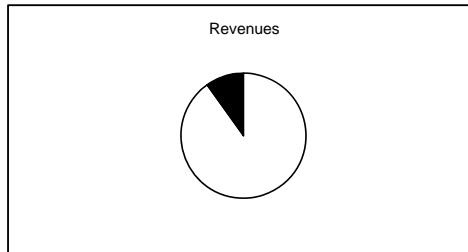
| The School District of Sarasota County, FL<br>Revenue & Expenditures - Budget And Actual<br>April 30, 2012 |      | Special Revenue   |                  |               |                   |                                 |                     |                                   |                          |
|--|------|-------------------|------------------|---------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
|  |      | Account<br>Number | Budgeted Amounts |               | Actual<br>Amounts | Percentage of<br>Current Budget | Prior YTD<br>Actual | Difference<br>Increase/(Decrease) | %<br>Increase/(Decrease) |
|  |      |                   | Original         | Current       |                   |                                 |                     |                                   |                          |
| <b>REVENUES</b>  |      |                   |                  |               |                   |                                 |                     |                                   |                          |
| Federal Direct   | 3100 | 2,785,613.00      | 3,742,826.00     | 1,170,621.57  | 31.28%            | 1,281,753.71                    | (111,132.14)        | -8.67%                            |                          |
| Federal Through State  | 3200 | 33,526,362.00     | 34,656,588.00    | 24,522,115.70 | 70.76%            | 31,751,913.24                   | (7,229,797.54)      | -22.77%                           |                          |
| State Sources  | 3300 |                   |                  |               |                   |                                 |                     |                                   |                          |
| Local Sources  | 3400 | 1,137,846.00      | 1,439,560.00     | 703,346.97    | 48.86%            | 715,761.58                      | (12,414.61)         | -1.73%                            |                          |
| <b>Total Revenues</b>  |      | 37,449,821.00     | 39,838,974.00    | 26,396,084.24 | 66.26%            | 33,749,428.53                   | (7,353,344.29)      | -21.79%                           |                          |
| <b>EXPENDITURES</b>  |      |                   |                  |               |                   |                                 |                     |                                   |                          |
| Current:   |      |                   |                  |               |                   |                                 |                     |                                   |                          |
| Instruction  | 5000 | 25,296,770.00     | 25,370,757.00    | 19,542,522.57 | 77.03%            | 22,131,109.77                   | (2,588,587.20)      | -11.70%                           |                          |
| Pupil Personnel Services   | 6100 | 3,183,644.00      | 2,979,994.00     | 2,041,346.76  | 68.50%            | 5,183,070.76                    | (3,141,724.00)      | -60.62%                           |                          |
| Instructional Media Services   | 6200 |                   | 840.00           | 9,667.32      | 1150.87%          | 164,181.55                      | (154,514.23)        | -94.11%                           |                          |
| Instruction and Curriculum Development Services  | 6300 | 1,326,494.00      | 1,135,376.00     | 696,728.88    | 61.37%            | 789,651.22                      | (92,922.34)         | -11.77%                           |                          |
| Instructional Staff Training Services  | 6400 | 4,537,064.00      | 6,083,779.00     | 2,395,207.36  | 39.37%            | 2,797,561.39                    | (402,354.03)        | -14.38%                           |                          |
| Instruction Related Technolgy  | 6500 |                   | 275,998.00       | 423.32        | 0.15%             | 21,214.63                       | (20,791.31)         | -98.00%                           |                          |
| Board  | 7100 |                   |                  |               |                   |                                 | 0.00                |                                   |                          |
| General Administration   | 7200 | 782,195.00        | 1,171,682.00     | 571,879.10    | 48.81%            | 690,135.06                      | (118,255.96)        | -17.14%                           |                          |
| School Administration  | 7300 |                   |                  | 1,685.99      |                   | 18,463.40                       | (16,777.41)         | -90.87%                           |                          |
| Facilities Acquisition and Construction  | 7410 |                   | 91,989.00        | 50,524.42     | 54.92%            | 215,454.58                      | (164,930.16)        | -76.55%                           |                          |
| Fiscal Services  | 7500 | 52,388.00         | 47,942.00        | 32,089.72     | 66.93%            | 11,800.43                       | 20,289.29           | 171.94%                           |                          |
| Food Services  | 7600 |                   |                  |               |                   | 29,624.00                       | (29,624.00)         | -100.00%                          |                          |
| Central Services   | 7700 | 889,157.00        | 1,258,010.00     | 137,400.79    | 10.92%            | 97,275.87                       | 40,124.92           | 41.25%                            |                          |
| Pupil Transportation Services  | 7800 | 596,741.00        | 617,795.00       | 268,739.97    | 43.50%            | 273,261.29                      | (4,521.32)          | -1.65%                            |                          |
| Operation of Plant   | 7900 | 11,286.00         | 11,286.00        |               | 0.00%             | 673,157.74                      | (673,157.74)        | -100.00%                          |                          |
| Maintenance of Plant   | 8100 |                   |                  |               |                   |                                 | 0.00                |                                   |                          |
| Administrative Tech Services   | 8200 |                   |                  |               |                   |                                 |                     |                                   |                          |
| Community Services   | 9100 | 774,082.00        | 793,526.00       | 647,868.04    | 81.64%            | 653,466.84                      | (5,598.80)          | -0.86%                            |                          |
| Debt Service   | 9200 |                   |                  |               |                   |                                 |                     |                                   |                          |
| <b>Total Expenditures</b>  |      | 37,449,821.00     | 39,838,974.00    | 26,396,084.24 | 66.26%            | 33,749,428.53                   | (7,353,344.29)      | -21.79%                           |                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |      | 0.00              | 0.00             | 0.00          |                   | 0.00                            | 0.00                |                                   |                          |
| <b>OTHER FINANCING SOURCES (USES)</b>  |      |                   |                  |               |                   |                                 |                     |                                   |                          |
| Long-term Debt Proceeds & Sales of Capital Assets  | 3700 |                   |                  |               |                   |                                 |                     |                                   |                          |
| Transfers In   | 3600 |                   |                  |               |                   |                                 |                     |                                   |                          |
| Transfers Out  | 9700 |                   |                  |               |                   |                                 |                     |                                   |                          |
| <b>Total Other Financing Sources (Uses)</b>  |      | 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<br>Revenue & Expenditures - Budget And Actual<br>April 30, 2012 |      | Food Service      |                  |               |                   |                                 |                     |                                   |                          |
|--|------|-------------------|------------------|---------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
|  |      | Account<br>Number | Budgeted Amounts |               | Actual<br>Amounts | Percentage of<br>Current Budget | Prior YTD<br>Actual | Difference<br>Increase/(Decrease) | %<br>Increase/(Decrease) |
|  |      |                   | Original         | Current       |                   |                                 |                     |                                   |                          |
| <b>REVENUES</b>  |      |                   |                  |               |                   |                                 |                     |                                   |                          |
| Federal Direct   | 3100 |                   |                  |               |                   |                                 |                     |                                   |                          |
| Federal Through State  | 3200 | 10,405,323.00     | 10,405,323.00    | 7,352,102.27  | 70.66%            | 7,323,140.06                    | 28,962.21           | 0.40%                             |                          |
| State Sources  | 3300 | 170,427.00        | 170,427.00       | 169,990.00    | 99.74%            | 166,759.00                      | 3,231.00            | 1.94%                             |                          |
| Local Sources  | 3400 | 6,206,478.00      | 6,206,478.00     | 5,365,380.87  | 86.45%            | 5,628,018.93                    | (262,638.06)        | -4.67%                            |                          |
| <b>Total Revenues</b>  |      | 16,782,228.00     | 16,782,228.00    | 12,887,473.14 | 76.79%            | 13,117,917.99                   | (230,444.85)        | -1.76%                            |                          |
| <b>EXPENDITURES</b>  |      |                   |                  |               |                   |                                 |                     |                                   |                          |
| 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 | 16,147,793.00     | 16,147,793.00    | 11,012,212.70 | 68.20%            | 12,375,120.73                   | (1,362,908.03)      | -11.01%                           |                          |
| 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 |                   |                  |               |                   |                                 |                     |                                   |                          |
| <b>Total Expenditures</b>  |      | 16,147,793.00     | 16,147,793.00    | 11,012,212.70 | 68.20%            | 12,375,120.73                   | (1,362,908.03)      | -11.01%                           |                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |      | 634,435.00        | 634,435.00       | 1,875,260.44  | 295.58%           | 742,797.26                      | 1,132,463.18        | 152.46%                           |                          |
| <b>OTHER FINANCING SOURCES (USES)</b>  |      |                   |                  |               |                   |                                 |                     |                                   |                          |
| Long-term Debt Proceeds & Sales of Capital Assets  | 3700 |                   |                  |               |                   |                                 | 0.00                |                                   |                          |
| Transfers In   | 3600 |                   |                  |               |                   |                                 | 0.00                |                                   |                          |
| Transfers Out  | 9700 |                   |                  |               |                   |                                 | 0.00                |                                   |                          |
| <b>Total Other Financing Sources (Uses)</b>  |      | 0.00              | 0.00             | 0.00          |                   | 0.00                            | 0.00                |                                   |                          |
| Net Change in Fund Balances  |      | 634,435.00        | 634,435.00       | 1,875,260.44  |                   | 742,797.26                      | 1,132,463.18        | 152.46%                           |                          |
| Fund Balances, Prior Year  | 2800 | 1,744,810.00      | 1,744,810.00     | 1,744,809.23  |                   | 1,998,235.48                    | (253,426.25)        | -12.68%                           |                          |
| Adjustment to Fund Balances  | 2891 |                   |                  |               |                   |                                 |                     |                                   |                          |
| Fund Balances, Current Year  | 2700 | 2,379,245.00      | 2,379,245.00     | 3,620,069.67  | 152.15%           | 2,741,032.74                    | 879,036.93          | 32.07%                            |                          |

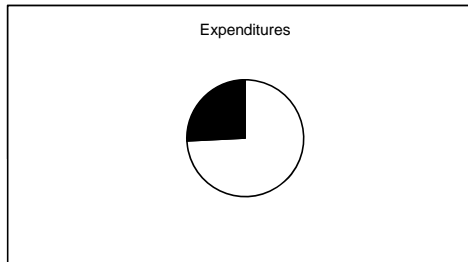
| The School District of Sarasota County, FL<br>Revenue & Expenditures - Budget And Actual<br>April 30, 2012 |      | Internal Service Fund |                  |               |                   |                                 |                     |                                   |                          |
|--|------|-----------------------|------------------|---------------|-------------------|---------------------------------|---------------------|-----------------------------------|--------------------------|
|  |      | Account<br>Number     | Budgeted Amounts |               | Actual<br>Amounts | Percentage of<br>Current Budget | Prior YTD<br>Actual | Difference<br>Increase/(Decrease) | %<br>Increase/(Decrease) |
|  |      |                       | Original         | Current       |                   |                                 |                     |                                   |                          |
| <b>REVENUES</b>  |      |                       |                  |               |                   |                                 |                     |                                   |                          |
| Federal Direct   | 3100 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Federal Through State  | 3200 |                       |                  |               |                   |                                 |                     |                                   |                          |
| State Sources  | 3300 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Local Sources  | 3400 | 5,089,850.00          | 5,089,850.00     | 3,851,274.84  | 75.67%            | 2,257,155.19                    | 1,594,119.65        | 70.63%                            |                          |
| <b>Total Revenues</b>  |      | 5,089,850.00          | 5,089,850.00     | 3,851,274.84  | 75.67%            | 2,257,155.19                    | 1,594,119.65        | 70.63%                            |                          |
| <b>EXPENDITURES</b>  |      |                       |                  |               |                   |                                 |                     |                                   |                          |
| 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 | 6,143,200.00          | 6,143,200.00     | 4,562,654.27  | 74.27%            | 4,340,647.11                    | 222,007.16          | 5.11%                             |                          |
| Pupil Transportation Services  | 7800 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Operation of Plant   | 7900 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Maintenance of Plant   | 8100 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Administrative Tech Services   | 8200 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Community Services   | 9100 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Debt Service   | 9200 |                       |                  |               |                   |                                 |                     |                                   |                          |
| <b>Total Expenditures</b>  |      | 6,143,200.00          | 6,143,200.00     | 4,562,654.27  | 74.27%            | 4,340,647.11                    | 222,007.16          | 5.11%                             |                          |
| Excess (Deficiency) of Revenues Over (Under) Expenditures  |      | (1,053,350.00)        | (1,053,350.00)   | (711,379.43)  | 67.53%            | (2,083,491.92)                  | 1,372,112.49        | -65.86%                           |                          |
| <b>OTHER FINANCING SOURCES (USES)</b>  |      |                       |                  |               |                   |                                 |                     |                                   |                          |
| Long-term Debt Proceeds & Sales of Capital Assets  | 3700 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Transfers In   | 3600 | 550,279.00            | 550,279.00       | 550,279.00    | 100.00%           | 698,812.00                      | (148,533.00)        | 100.00%                           |                          |
| Transfers Out  | 9700 |                       |                  |               |                   |                                 |                     |                                   |                          |
| <b>Total Other Financing Sources (Uses)</b>  |      | 550,279.00            | 550,279.00       | 550,279.00    | 100.00%           | 698,812.00                      | (148,533.00)        |                                   |                          |
| Change in Net Assets   |      | (503,071.00)          | (503,071.00)     | (161,100.43)  | 32.02%            | (1,384,679.92)                  | 1,223,579.49        | -88.37%                           |                          |
| Net Assets, Prior Year   | 2800 | 14,179,788.00         | 14,179,788.00    | 14,179,790.46 | 100.00%           | 15,923,099.54                   | (1,743,309.08)      | -10.95%                           |                          |
| Adjustment to Net Assets   | 2891 |                       |                  |               |                   |                                 |                     |                                   |                          |
| Net Assets, Current Year   | 2700 | 13,676,717.00         | 13,676,717.00    | 14,018,690.03 | 102.50%           | 14,538,419.62                   | (519,729.59)        | -3.57%                            |                          |

## General Fund

**April, 2012**

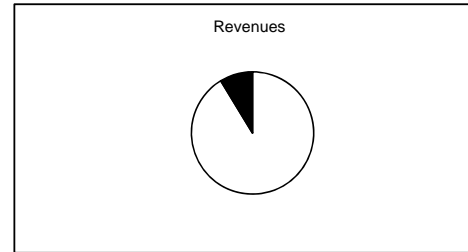


|                          |               |         |
|--------------------------|---------------|---------|
| <b>Collected</b>         | \$306,749,263 | 90.15%  |
| <b>Uncollected</b>       | \$33,532,476  | 9.85%   |
| <b>Estimated Revenue</b> | \$340,281,739 | 100.00% |

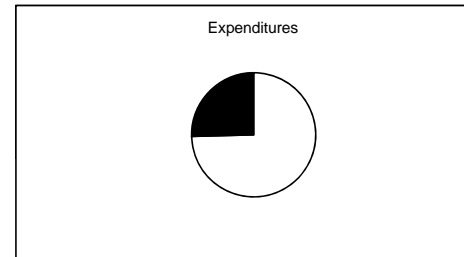


|                       |               |         |
|-----------------------|---------------|---------|
| <b>Expended</b>       | \$271,737,805 | 74.26%  |
| <b>Unexpended</b>     | \$94,211,856  | 25.74%  |
| <b>Appropriations</b> | \$365,949,661 | 100.00% |

**April, 2011**



|                          |               |         |
|--------------------------|---------------|---------|
| <b>Collected</b>         | \$317,182,979 | 91.31%  |
| <b>Uncollected</b>       | \$30,199,352  | 8.69%   |
| <b>Estimated Revenue</b> | \$347,382,331 | 100.00% |

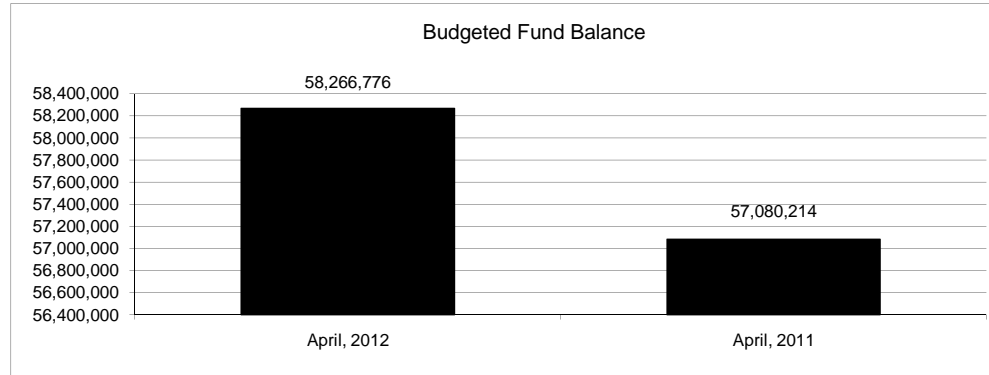


|                       |               |         |
|-----------------------|---------------|---------|
| <b>Expended</b>       | \$281,603,417 | 74.57%  |
| <b>Unexpended</b>     | \$96,008,986  | 25.43%  |
| <b>Appropriations</b> | \$377,612,403 | 100.00% |



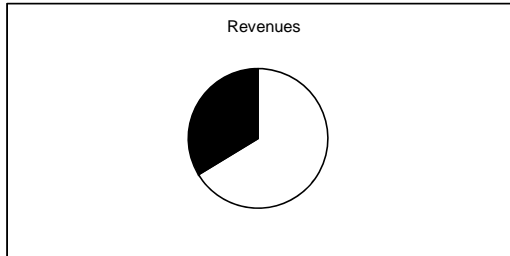


## General Fund

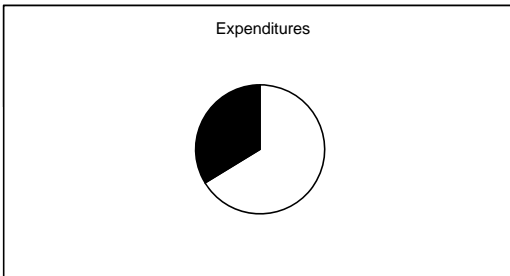


## Special Revenue Fund

**April, 2012**

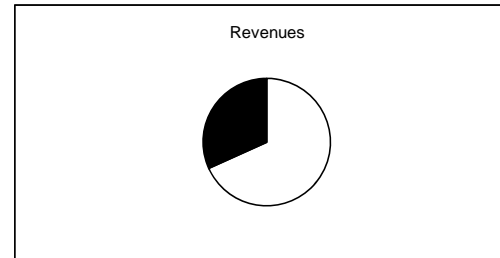


|                          |              |         |
|--------------------------|--------------|---------|
| <b>Collected</b>         | \$26,396,084 | 66.26%  |
| <b>Uncollected</b>       | \$13,442,890 | 33.74%  |
| <b>Estimated Revenue</b> | \$39,838,974 | 100.00% |

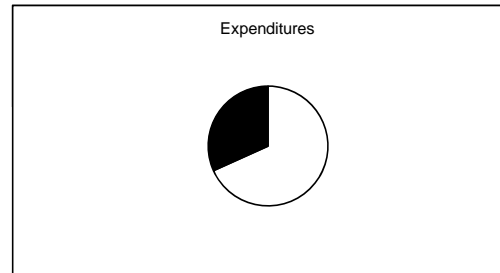


|                       |              |         |
|-----------------------|--------------|---------|
| <b>Expended</b>       | \$26,396,084 | 66.26%  |
| <b>Unexpended</b>     | \$13,442,890 | 33.74%  |
| <b>Appropriations</b> | \$39,838,974 | 100.00% |

**April, 2011**



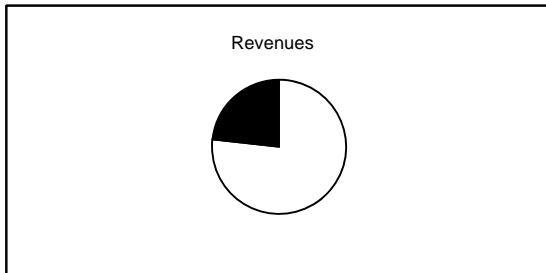
|                          |              |         |
|--------------------------|--------------|---------|
| <b>Collected</b>         | \$33,749,429 | 68.20%  |
| <b>Uncollected</b>       | \$15,735,533 | 31.80%  |
| <b>Estimated Revenue</b> | \$49,484,962 | 100.00% |



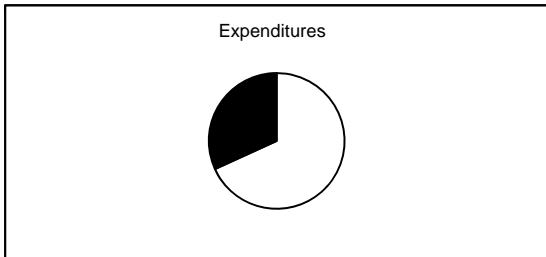
|                       |              |         |
|-----------------------|--------------|---------|
| <b>Expended</b>       | \$33,749,429 | 68.20%  |
| <b>Unexpended</b>     | \$15,735,533 | 31.80%  |
| <b>Appropriations</b> | \$49,484,962 | 100.00% |

## Food Service Fund

**April, 2012**

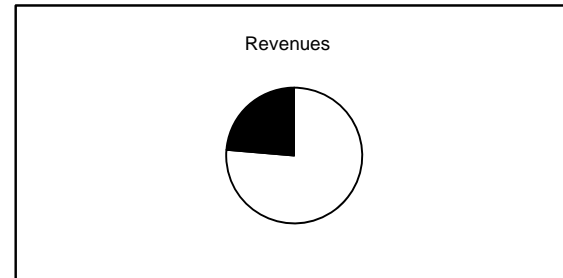


|                          |              |               |
|--------------------------|--------------|---------------|
| <b>Collected</b>         | \$12,887,473 | 76.79%        |
| <b>Uncollected</b>       | \$3,894,755  | <u>23.21%</u> |
| <b>Estimated Revenue</b> | \$16,782,228 | 100.00%       |

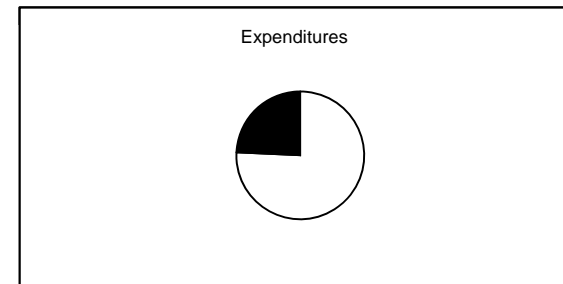


|                       |              |               |
|-----------------------|--------------|---------------|
| <b>Expended</b>       | \$11,012,213 | 68.20%        |
| <b>Unexpended</b>     | \$5,135,580  | <u>31.80%</u> |
| <b>Appropriations</b> | \$16,147,793 | 100.00%       |

**April, 2011**

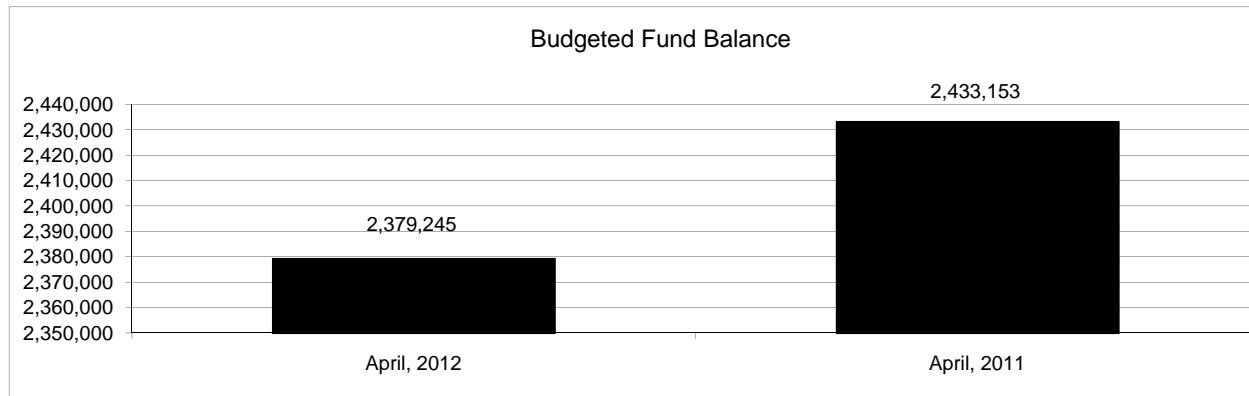


|                          |              |               |
|--------------------------|--------------|---------------|
| <b>Collected</b>         | \$13,117,918 | 76.37%        |
| <b>Uncollected</b>       | \$4,059,857  | <u>23.63%</u> |
| <b>Estimated Revenue</b> | \$17,177,775 | 100.00%       |



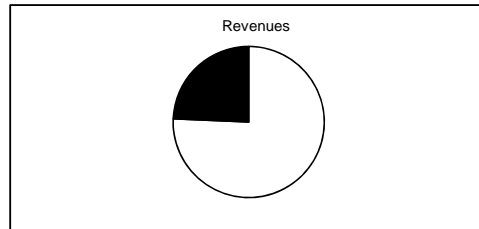
|                       |              |               |
|-----------------------|--------------|---------------|
| <b>Expended</b>       | \$12,375,121 | 75.78%        |
| <b>Unexpended</b>     | \$3,955,743  | <u>24.22%</u> |
| <b>Appropriations</b> | \$16,330,864 | 100.00%       |

## Food Service Fund

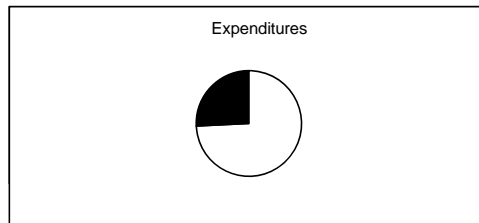


## Internal Service Fund

**April, 2012**

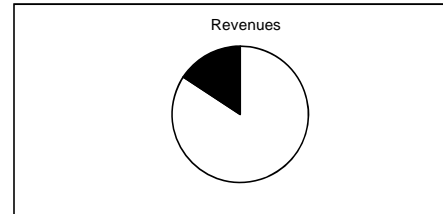


|                          |                    |               |
|--------------------------|--------------------|---------------|
| <b>Collected</b>         | \$3,851,275        | 75.67%        |
| <b>Uncollected</b>       | <u>\$1,238,575</u> | <u>24.33%</u> |
| <b>Estimated Revenue</b> | \$5,089,850        | 100.00%       |

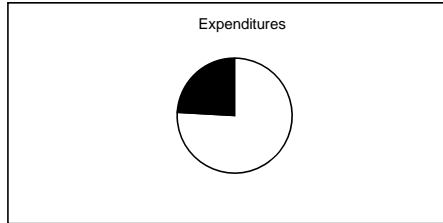


|                       |                    |               |
|-----------------------|--------------------|---------------|
| <b>Expended</b>       | \$4,562,654        | 74.27%        |
| <b>Unexpended</b>     | <u>\$1,580,546</u> | <u>25.73%</u> |
| <b>Appropriations</b> | \$6,143,200        | 100.00%       |

**April, 2011**



|                          |                  |               |
|--------------------------|------------------|---------------|
| <b>Collected</b>         | \$2,257,155      | 84.24%        |
| <b>Uncollected</b>       | <u>\$422,341</u> | <u>15.76%</u> |
| <b>Estimated Revenue</b> | \$2,679,496      | 100.00%       |



|                       |                    |               |
|-----------------------|--------------------|---------------|
| <b>Expended</b>       | \$4,340,647        | 75.97%        |
| <b>Unexpended</b>     | <u>\$1,372,690</u> | <u>24.03%</u> |
| <b>Appropriations</b> | \$5,713,337        | 100.00%       |

**Internal Service Fund**

