

The School District of Sarasota County, FL
 Governmental Balance Sheet
 October 31, 2008

	Account Number	Fund Types						Memorandum Only	
		General	Debt Service	Capital Projects	Special Revenue	Food Service	Internal Service	2009	2008
		ASSETS							
Cash and Cash Equivalents	1110	2,645,314.16	10,022.30	61,407.46	144,618.17	287,896.87	318,531.26	3,467,790.22	874,533.98
Cash with Fiscal Agent	1114			691,544.85				691,544.85	2,965,025.33
Investments	1160	19,460,859.90	1,795,797.07	80,660,725.80	567,565.24	31,623.19	15,627,989.72	118,144,560.92	118,768,294.77
Taxes Receivable	1120							0.00	0.00
Accounts Receivable	1130						75,000.00	75,000.00	75,000.00
Interest Receivable	1170							0.00	0.00
Due from Reinsurer	1180							0.00	0.00
Deposits Receivable	1210							0.00	0.00
Due from Other Funds	1140	444,792.42		2,503,137.73	13,289.45	3,250.02	5,830,008.11	8,794,477.73	372,943.31
Due from Other Agencies	1220	162,005.49		823,176.50	223,167.94	46,515.60		1,254,865.53	10,064,526.56
Inventory	1150	1,010,521.58				1,118,590.82		2,129,112.40	1,955,097.66
Prepaid Items	1230	1,338,276.00					11,881.00	1,350,157.00	1,405,783.56
Total Assets		25,061,769.55	1,805,819.37	84,739,992.34	948,640.80	1,487,876.50	21,863,410.09	135,907,508.65	136,481,205.17
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Salaries and Benefits Payable	2110							0.00	0.00
Payroll Deductions and Withholdings	2170							0.00	0.00
Accounts Payable	2120					388,379.76	121,321.93	509,701.69	427,596.51
Judgments Payable	2130							0.00	0.00
Construction Contracts Payable	2140							0.00	0.00
Construction Contracts Payable-Retained	2150							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
Due to Fiscal Agent	2240							0.00	0.00
Sales Tax Payable	2260							0.00	0.00
Estimated Liability Self Insurance	2270						7,803,042.38	7,803,042.38	8,065,727.38
Compensated Absences	2330						227,921.47	227,921.47	93,400.88
Accrued Interest Payable	2210							0.00	0.00
Deposits Payable	2220	19,300.00						19,300.00	18,350.00
Due to Other Agencies	2230	2,205,124.97			363,725.50		15,662.49	2,584,512.96	2,252,048.63
Due to Other Funds	2160	8,208,997.61		125,485.89	25,721.75	434,202.83	69.65	8,794,477.73	544,839.62
Deferred Revenue	2410				559,193.55			559,193.55	616,191.53
Net Assets - Unrestricted	2790							0.00	0.00
Total Liabilities		10,433,422.58	48,872.50	125,485.89	948,640.80	822,582.59	8,168,017.92	20,547,022.28	12,067,027.05
FUND BALANCES									
Reserved		12,353,503.53	1,756,946.87	74,964,270.41		1,118,590.82		90,193,311.63	104,263,930.44
Undesignated		2,274,843.44		9,650,236.04		(453,296.91)	13,695,392.17	25,167,174.74	20,150,247.68
Total Fund Balances	2700	14,628,346.97	1,756,946.87	84,614,506.45	0.00	665,293.91	13,695,392.17	115,360,486.37	124,414,178.12
Total Liabilities and Fund Balances		25,061,769.55	1,805,819.37	84,739,992.34	948,640.80	1,487,876.50	21,863,410.09	135,907,508.65	136,481,205.17

The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual October 31, 2008		General Fund							
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget	Prior YTD Actual	Differenece Increase/(Decrease)	% Increase/(Decrease)
			Original	Current					
REVENUES									
Federal Direct	3100	318,609.00	318,609.00	72,753.68	22.83%	78,210.81	(5,457.13)	-6.98%	
Federal Through State	3200	1,206,821.00	1,206,821.00	270,752.08	22.44%	77,260.17	193,491.91	250.44%	
State Sources	3300	98,855,680.00	98,855,680.00	49,930,195.58	50.51%	50,319,592.27	(389,396.69)	-0.77%	
Local Sources	3400	289,125,266.00	289,125,266.00	2,141,536.48	0.74%	2,628,144.58	(486,608.10)	-18.52%	
Total Revenues		389,506,376.00	389,506,376.00	52,415,237.82	13.46%	53,103,207.83	(687,970.01)	-1.30%	
EXPENDITURES									
Current:									
Instruction	5000	265,738,558.00	265,738,558.00	61,432,825.53	23.12%	59,686,837.52	1,745,988.01	2.93%	
Pupil Personnel Services	6100	27,906,354.00	27,906,354.00	5,984,721.90	21.45%	6,589,470.73	(604,748.83)	-9.18%	
Instructional Media Services	6200	5,731,182.00	5,731,182.00	1,776,658.45	31.00%	1,577,200.27	199,458.18	12.65%	
Instruction and Curriculum Development Services	6300	4,480,018.00	4,480,018.00	1,143,184.91	25.52%	1,285,192.53	(142,007.62)	-11.05%	
Instructional Staff Training Services	6400	5,646,518.00	5,646,518.00	1,021,795.69	18.10%	1,330,213.12	(308,417.43)	-23.19%	
Instruction Related Technolgy	6500	6,913,593.00	6,913,593.00	725,485.82	10.49%	1,676,614.98	(951,129.16)	-56.73%	
Board	7100	1,345,324.00	1,345,324.00	343,364.03	25.52%	407,835.45	(64,471.42)	-15.81%	
General Administration	7200	2,284,559.00	2,284,559.00	606,999.79	26.57%	681,685.76	(74,685.97)	-10.96%	
School Administration	7300	18,900,686.00	18,900,686.00	5,483,730.45	29.01%	5,470,824.86	12,905.59	0.24%	
Facilities Acquisition and Construction	7410	35,264.00	35,264.00	3,629.90	10.29%		3,629.90	100.00%	
Fiscal Services	7500	2,378,047.00	2,378,047.00	799,332.10	33.61%	679,338.33	119,993.77	17.66%	
Food Services	7600		0.00				0.00		
Central Services	7700	6,880,987.00	6,880,987.00	2,068,467.20	30.06%	1,941,873.04	126,594.16	6.52%	
Pupil Transportation Services	7800	19,318,413.00	19,318,413.00	5,019,913.80	25.99%	4,416,229.23	603,684.57	13.67%	
Operation of Plant	7900	35,832,533.00	35,832,533.00	11,197,399.66	31.25%	10,759,727.13	437,672.53	4.07%	
Maintenance of Plant	8100	15,450,917.00	15,450,917.00	5,991,006.17	38.77%	4,909,907.11	1,081,099.06	22.02%	
Administrative Tech Services	8200	2,154,169.00	2,154,169.00	763,522.78	35.44%	757,737.69	5,785.09	0.76%	
Community Services	9100	1,195,453.00	1,195,453.00	286,418.25	23.96%	303,769.66	(17,351.41)	-5.71%	
Debt Service	9200						0.00		
Total Expenditures		422,192,575.00	422,192,575.00	104,648,456.43	24.79%	102,474,457.41	2,173,999.02	2.12%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(32,686,199.00)	(32,686,199.00)	(52,233,218.61)	159.80%	(49,371,249.58)	(2,861,969.03)	5.80%	
OTHER FINANCING SOURCES (USES)									
Other Financing Sources	3700			5,101.35		2,608.50	2,492.85	95.57%	
Transfers In	3600	15,288,001.00	15,288,001.00	4,902,411.58	32.07%	3,352,931.02	1,549,480.56	46.21%	
Transfers Out	9700	(690,414.00)	(690,414.00)		0.00%		0.00		
Total Other Financing Sources (Uses)		14,597,587.00	14,597,587.00	4,907,512.93	33.62%	3,355,539.52	1,551,973.41	46.25%	
Net Change in Fund Balances		(18,088,612.00)	(18,088,612.00)	(47,325,705.68)		(46,015,710.06)	(1,309,995.62)	2.85%	
Fund Balances, Prior Year	2800	61,954,051.00	61,954,051.00	61,954,052.65		54,151,250.67	7,802,801.98	14.41%	
Adjustment to Fund Balances	2891								
Fund Balances, Current Year	2700	43,865,439.00	43,865,439.00	14,628,346.97	33.35%	8,135,540.61	6,492,806.36	79.81%	

The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual October 31, 2008		Debt Service							
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget	Prior YTD Actual	Differenece Increase/(Decrease)	% Increase/(Decrease)
			Original	Current					
REVENUES									
Federal Direct	3100								
Federal Through State	3200								
State Sources	3300	2,029,952.00	2,029,952.00		0.00%		0.00		
Local Sources	3400			6,919.60	100.00%	10,969.68	(4,050.08)	-36.92%	
Total Revenues		2,029,952.00	2,029,952.00	6,919.60	0.34%	10,969.68	(4,050.08)	-36.92%	
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	19,782,277.00	19,782,277.00	33,127.50	0.17%	38,527.50	(5,400.00)		
Total Expenditures		19,782,277.00	19,782,277.00	33,127.50	0.17%	38,527.50	(5,400.00)		
Excess (Deficiency) of Revenues Over (Under) Expenditures		(17,752,325.00)	(17,752,325.00)	(26,207.90)	0.15%	(27,557.82)	1,349.92	-4.90%	
OTHER FINANCING SOURCES (USES)									
Long-term Debt Proceeds & Sales of Capital Assets	3700								
Transfers In	3600	17,744,943.00	17,744,943.00	2,600.00	0.01%		2,600.00	100.00%	
Transfers Out	9700								
Total Other Financing Sources (Uses)		17,744,943.00	17,744,943.00	2,600.00	0.01%	0.00	2,600.00		
Net Change in Fund Balances		(7,382.00)	(7,382.00)	(23,607.90)		(27,557.82)	3,949.92	-14.33%	
Fund Balances, Prior Year	2800	1,780,555.00	1,780,555.00	1,780,554.77		1,732,301.61	48,253.16	2.79%	
Adjustment to Fund Balances	2891								
Fund Balances, Current Year	2700	1,773,173.00	1,773,173.00	1,756,946.87		1,704,743.79	52,203.08	3.06%	

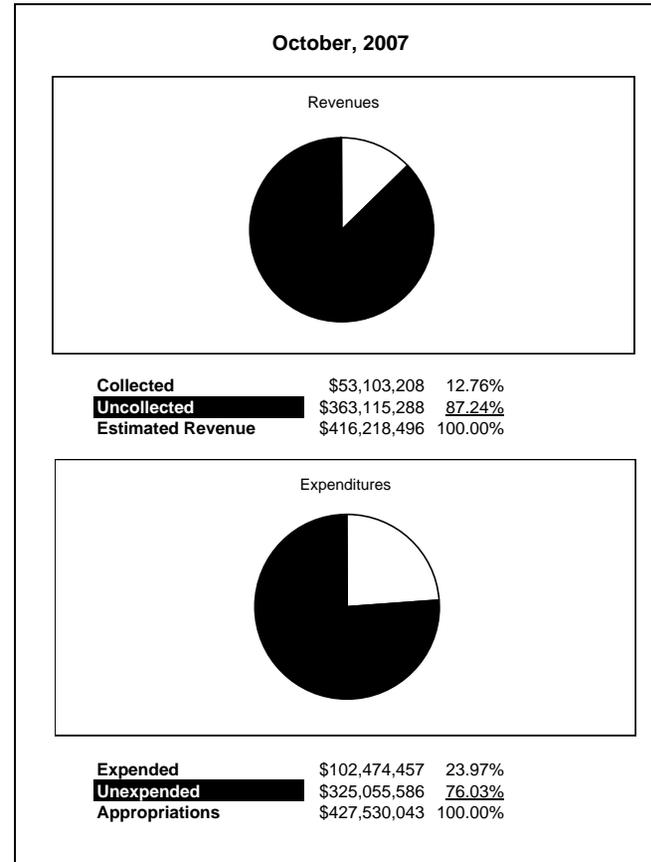
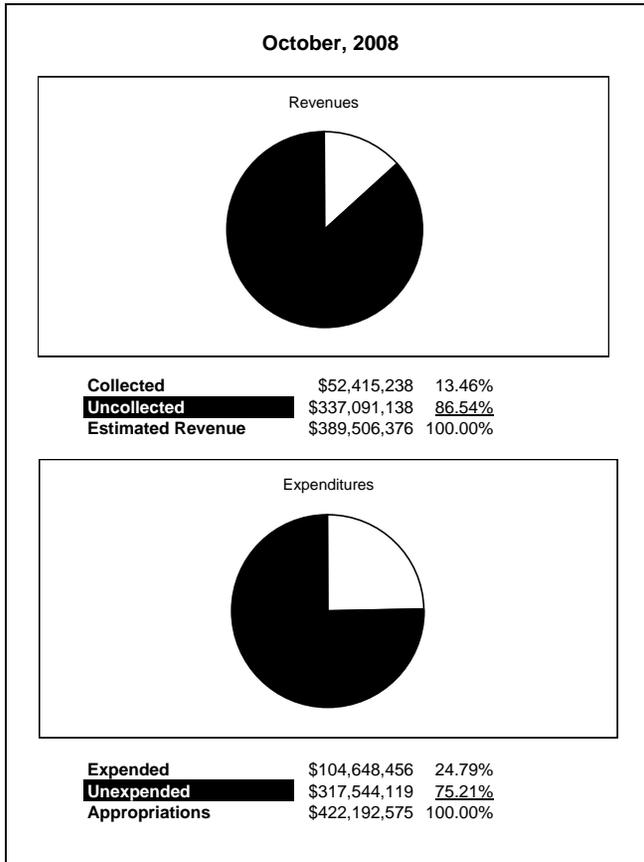
The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual October 31, 2008		Capital Projects							
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget	Prior YTD Actual	Differenece Increase/(Decrease)	% Increase/(Decrease)
			Original	Current					
REVENUES									
Federal Direct	3100								
Federal Through State	3200								
State Sources	3300	3,509,455.00	3,509,455.00	3,124,478.68	89.03%	1,812,711.04	1,311,767.64	100.00%	
Local Sources	3400	112,400,160.00	112,400,160.00	5,600,769.62	4.98%	7,813,611.92	(2,212,842.30)	-28.32%	
Total Revenues		115,909,615.00	115,909,615.00	8,725,248.30	7.53%	9,626,322.96	(901,074.66)	-9.36%	
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	443,072,066.00	443,072,066.00	32,591,075.42	7.36%	35,691,606.63	(3,100,531.21)	-8.69%	
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		443,072,066.00	443,072,066.00	32,591,075.42	7.36%	35,691,606.63	(3,100,531.21)	-8.69%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(327,162,451.00)	(327,162,451.00)	(23,865,827.12)	7.29%	(26,065,283.67)	2,199,456.55	-8.44%	
OTHER FINANCING SOURCES (USES)									
Sale of Bonds, Loans and Fixed Assets	3700	277,000,000.00	277,000,000.00	0.00	0.00%		0.00		
Transfers In	3600								
Transfers Out	9700	(32,883,700.00)	(32,883,700.00)	(4,905,011.58)	14.92%	(3,352,931.02)	(1,552,080.56)	46.29%	
Total Other Financing Sources (Uses)		244,116,300.00	244,116,300.00	(4,905,011.58)	-2.01%	(3,352,931.02)	(1,552,080.56)		
Net Change in Fund Balances		(83,046,151.00)	(83,046,151.00)	(28,770,838.70)		(29,418,214.69)	647,375.99	-2.20%	
Fund Balances, Prior Year	2800	113,385,346.00	113,385,346.00	113,385,345.15		131,771,616.19	(18,386,271.04)	-13.95%	
Adjustment to Fund Balances	2891								
Fund Balances, Current Year	2700	30,339,195.00	30,339,195.00	84,614,506.45		102,353,401.50	(17,738,895.05)	-17.33%	

The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual October 31, 2008		Special Revenue							
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget	Prior YTD Actual	Differnece Increase/(Decrease)	% Increase/(Decrease)
			Original	Current					
REVENUES									
Federal Direct	3100	870,822.00	870,822.00	323,600.19	37.16%	109,741.18	213,859.01	194.88%	
Federal Through State	3200	22,230,516.00	22,230,516.00	3,760,141.08	16.91%	4,478,236.78	(718,095.70)	-16.04%	
State Sources	3300								
Local Sources	3400	1,176,930.00	1,176,930.00	285,597.04	24.27%	256,347.03	29,250.01	11.41%	
Total Revenues		24,278,268.00	24,278,268.00	4,369,338.31	18.00%	4,844,324.99	(474,986.68)	-9.81%	
EXPENDITURES									
Current:									
Instruction	5000	11,124,434.00	11,124,434.00	2,500,938.73	22.48%	2,885,277.37	(384,338.64)	-13.32%	
Pupil Personnel Services	6100	5,086,989.00	5,086,989.00	736,459.81	14.48%	648,921.82	87,537.99	13.49%	
Instructional Media Services	6200	54,138.00	54,138.00	16,147.41	29.83%	35,532.84	(19,385.43)	-54.56%	
Instruction and Curriculum Development Services	6300	2,134,752.00	2,134,752.00	260,446.11	12.20%	491,116.26	(230,670.15)	-46.97%	
Instructional Staff Training Services	6400	3,831,938.00	3,831,938.00	566,442.21	14.78%	568,978.51	(2,536.30)	-0.45%	
Instruction Related Technolgy	6500						0.00		
Board	7100						0.00		
General Administration	7200	1,404,188.00	1,404,188.00	95,464.25	6.80%	95,025.60	438.65	0.46%	
School Administration	7300						0.00		
Facilities Acquisition and Construction	7410	197,950.00	197,950.00	57,580.92	29.09%	79,565.11	(21,984.19)	-27.63%	
Fiscal Services	7500						0.00		
Food Services	7600								
Central Services	7700	2,382.00	2,382.00			1,774.48	(1,774.48)	-100.00%	
Pupil Transportation Services	7800	251,284.00	251,284.00	48,411.87	19.27%		48,411.87	100.00%	
Operation of Plant	7900					211.25	(211.25)		
Maintenance of Plant	8100	616.00	616.00			4384.32			
Administrative Tech Services	8200								
Community Services	9100	189,597.00	189,597.00	87,447.00	46.12%	33,537.43	53,909.57	160.74%	
Debt Service	9200								
Total Expenditures		24,278,268.00	24,278,268.00	4,369,338.31	18.00%	4,844,324.99	(470,602.36)	-9.71%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00		0.00	(4,384.32)		
OTHER FINANCING SOURCES (USES)									
Long-term Debt Proceeds & Sales of Capital Assets	3700								
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		

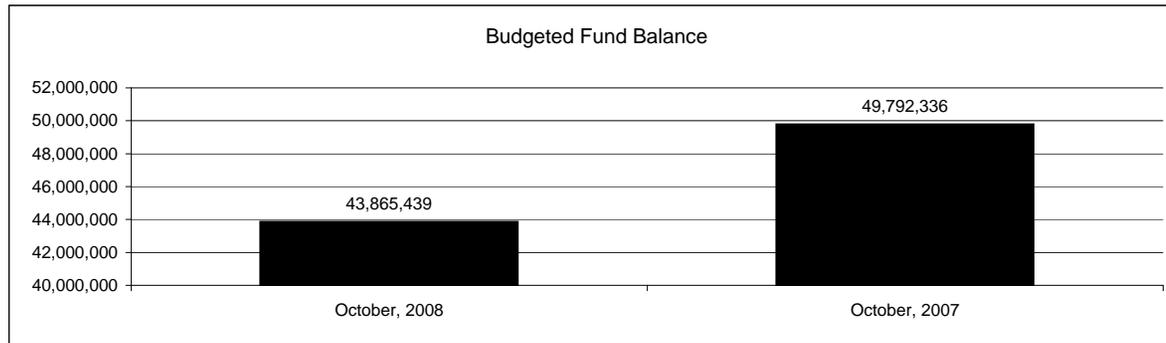
The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual October 31, 2008		Food Service							
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget	Prior YTD Actual	Differenece Increase/(Decrease)	% Increase/(Decrease)
			Original	Current					
REVENUES									
Federal Direct	3100								
Federal Through State	3200	7,677,170.00	7,677,170.00	1,492,727.06	19.44%	1,413,744.80	78,982.26	5.59%	
State Sources	3300	161,254.00	161,254.00	46,515.60	28.85%	54,311.10	(7,795.50)	-14.35%	
Local Sources	3400	9,159,935.00	9,159,935.00	2,384,275.91	26.03%	2,656,017.88	(271,741.97)	-10.23%	
Total Revenues		16,998,359.00	16,998,359.00	3,923,518.57	23.08%	4,124,073.78	(200,555.21)	-4.86%	
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	16,640,503.00	16,640,503.00	3,985,973.87	23.95%	4,270,882.94	(284,909.07)	-6.67%	
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		16,640,503.00	16,640,503.00	3,985,973.87	23.95%	4,270,882.94	(284,909.07)	-6.67%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		357,856.00	357,856.00	(62,455.30)	-17.45%	(146,809.16)	84,353.86	-57.46%	
OTHER FINANCING SOURCES (USES)									
Long-term Debt Proceeds & Sales of Capital Assets	3700						0.00		
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		357,856.00	357,856.00	(62,455.30)		(146,809.16)	84,353.86	-57.46%	
Fund Balances, Prior Year	2800	727,750.00	727,750.00	727,749.21		629,243.74	98,505.47	15.65%	
Adjustment to Fund Balances	2891								
Fund Balances, Current Year	2700	1,085,606.00	1,085,606.00	665,293.91		482,434.58	182,859.33	37.90%	

The School District of Sarasota County, FL Revenue & Expenditures - Budget And Actual October 31, 2008		Internal Service Fund							
		Account Number	Budgeted Amounts		Actual Amounts	Percentage of Current Budget	Prior YTD Actual	Differenece Increase/(Decrease)	% Increase/(Decrease)
			Original	Current					
REVENUES									
Federal Direct	3100								
Federal Through State	3200								
State Sources	3300								
Local Sources	3400	5,469,982.00	5,469,982.00	1,426,714.11	26.08%	1,668,164.88	(241,450.77)	-14.47%	
Total Revenues		5,469,982.00	5,469,982.00	1,426,714.11	26.08%	1,668,164.88	(241,450.77)	-14.47%	
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	6,275,180.00	6,275,180.00	1,835,409.74	29.25%	1,757,048.11	78,361.63	4.46%	
Pupil Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Tech Services	8200								
Community Services	9100								
Debt Service	9200								
Total Expenditures		6,275,180.00	6,275,180.00	1,835,409.74	29.25%	1,757,048.11	78,361.63	4.46%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(805,198.00)	(805,198.00)	(408,695.63)	50.76%	(88,883.23)	(319,812.40)	359.81%	
OTHER FINANCING SOURCES (USES)									
Long-term Debt Proceeds & Sales of Capital Assets	3700								
Transfers In	3600	541,170.00	541,170.00	0.00		0.00	0.00		
Transfers Out	9700								
Total Other Financing Sources (Uses)		541,170.00	541,170.00	0.00		0.00	0.00		
Change in Net Assets		(264,028.00)	(264,028.00)	(408,695.63)		(88,883.23)	(319,812.40)	359.81%	
Net Assets, Prior Year	2800	14,104,086.00	14,104,086.00	14,104,087.80		11,826,940.87	2,277,146.93	19.25%	
Adjustment to Net Assets	2891								
Net Assets, Current Year	2700	13,840,058.00	13,840,058.00	13,695,392.17		11,738,057.64	1,957,334.53	16.68%	

General Fund



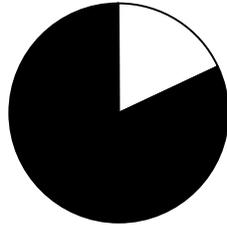
General Fund



Special Revenue Fund

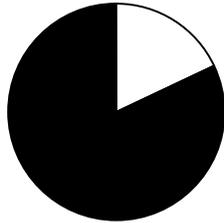
October, 2008

Revenues



Collected	\$4,369,338	18.00%
Uncollected	\$19,908,930	82.00%
Estimated Revenue	\$24,278,268	100.00%

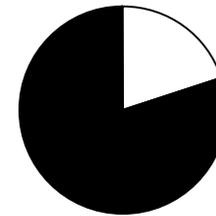
Expenditures



Expended	\$4,369,338	18.00%
Unexpended	\$19,908,930	82.00%
Appropriations	\$24,278,268	100.00%

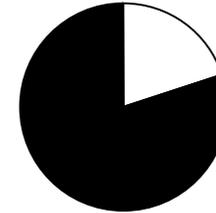
October, 2007

Revenues



Collected	\$4,844,325	19.87%
Uncollected	\$19,534,066	80.13%
Estimated Revenue	\$24,378,391	100.00%

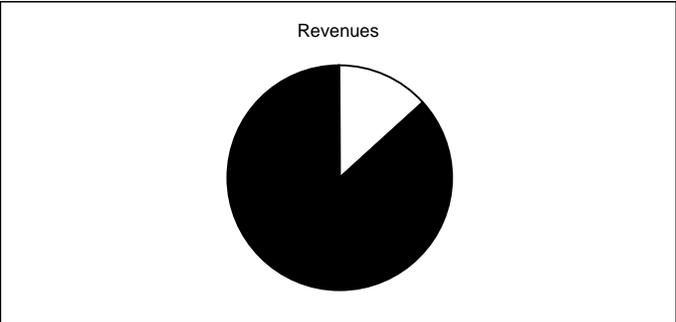
Expenditures



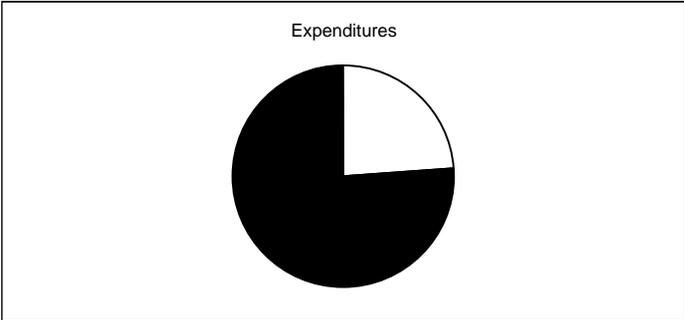
Expended	\$4,844,325	19.87%
Unexpended	\$19,534,066	80.13%
Appropriations	\$24,378,391	100.00%

Food Service Fund

October, 2008

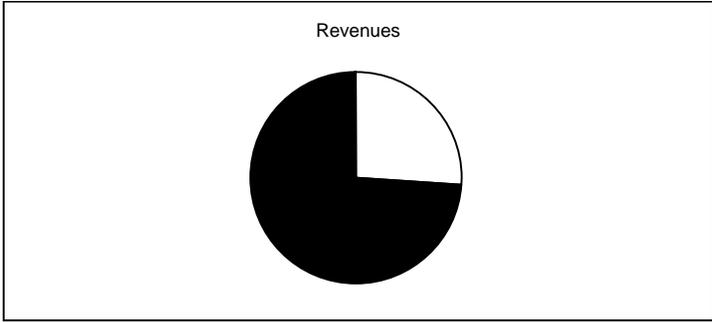


Collected	\$3,923,519	23.08%
Uncollected	\$13,074,840	<u>76.92%</u>
Estimated Revenue	\$16,998,359	100.00%

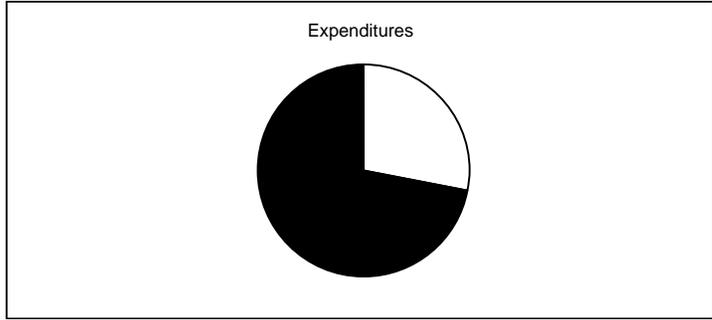


Expended	\$3,985,974	23.95%
Unexpended	\$12,654,529	<u>76.05%</u>
Appropriations	\$16,640,503	100.00%

October, 2007

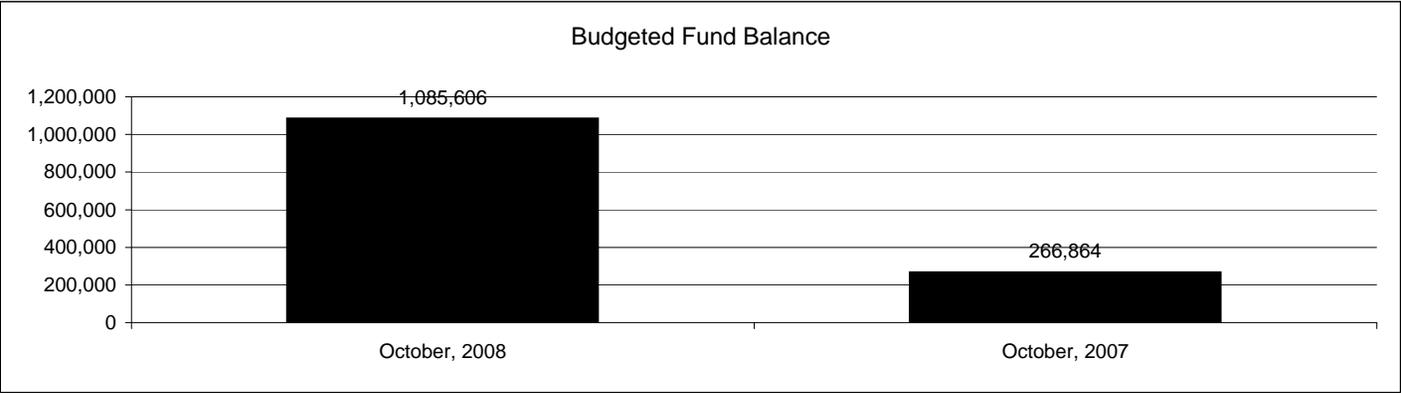


Collected	\$4,124,074	26.00%
Uncollected	\$11,739,832	<u>74.00%</u>
Estimated Revenue	\$15,863,906	100.00%

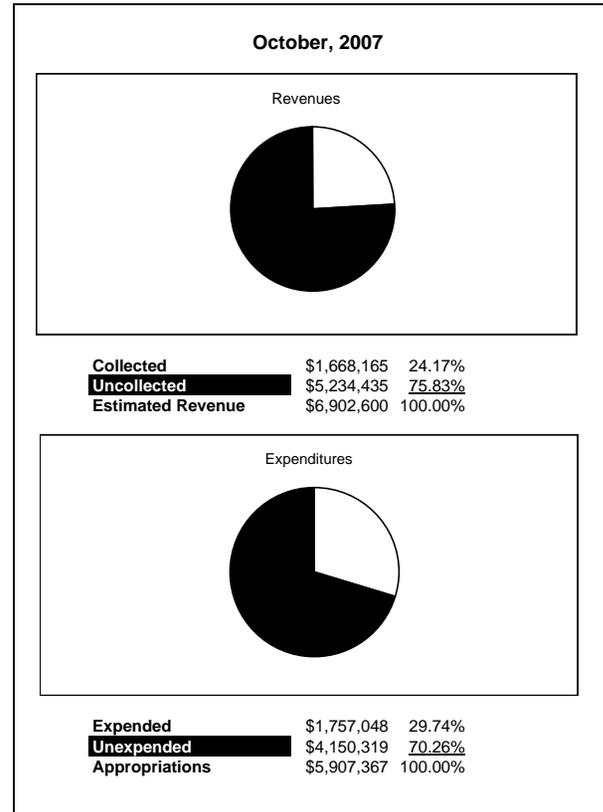
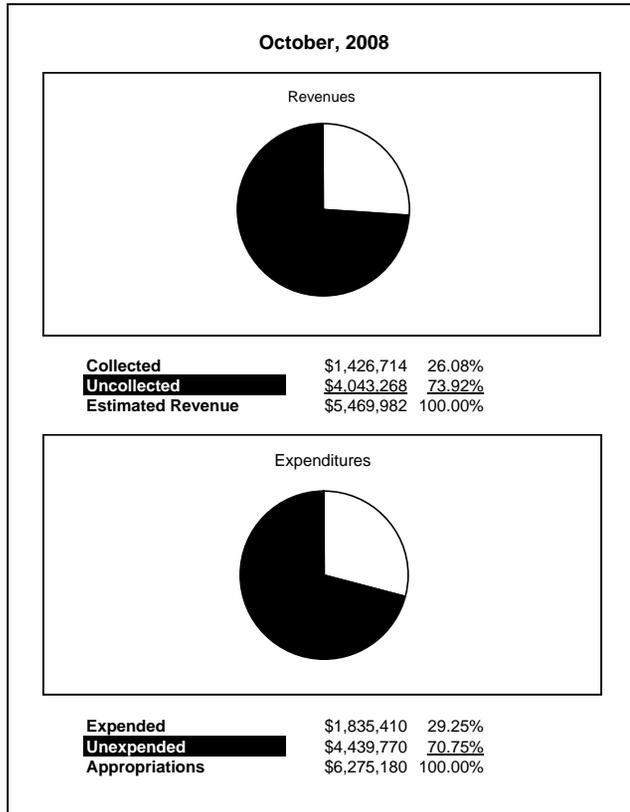


Expended	\$4,270,883	28.09%
Unexpended	\$10,932,338	<u>71.91%</u>
Appropriations	\$15,203,221	100.00%

Food Service Fund



Internal Service Fund



Internal Service Fund

