

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Superintendent's Financial Statement
Comparative Data of All Funds For the Period Ending December 31

REVENUES	December 2005	December 2006	Over (Under)
Federal Direct	444,683.77	259,346.40	(185,337.37)
Federal Through State	11,156,235.67	11,700,218.49	543,982.82
State Sources	53,306,320.92	58,807,516.80	5,501,195.88
Local Sources	295,966,716.35	339,919,320.93	43,952,604.58
Other Financing	1,656,232.48	129,782.91	(1,526,449.57)
Total Revenues	362,530,189.19	410,816,185.53	48,285,996.34
EXPENDITURES			
Current			
Instruction	106,327,182.15	115,140,493.54	8,813,311.39
Pupil Personnel Services	12,202,022.47	13,443,599.13	1,241,576.66
Instructional Media Services	2,817,668.88	2,721,958.37	(95,710.51)
Instruction and Curriculum Development	2,377,178.55	3,605,745.97	1,228,567.42
Instructional Staff Training Services	2,198,468.21	1,801,916.02	(396,552.19)
Instructional Technology Services	2,263,858.60	2,566,397.66	302,539.06
Board	435,597.84	365,295.31	(70,302.53)
General Administration	1,457,295.23	1,663,187.43	205,892.20
School Administration	8,311,735.80	8,642,032.00	330,296.20
Fiscal Services	1,052,375.23	1,074,821.70	22,446.47
Food Services	6,719,422.81	7,009,247.33	289,824.52
Central Services	3,107,806.18	3,443,803.32	335,997.14
Pupil Transportation Services	7,325,679.95	7,908,760.45	583,080.50
Operation of Plant	15,392,661.88	18,216,701.17	2,824,039.29
Maintenance of Plant	7,134,154.30	7,850,515.60	716,361.30
Administrative Technology Services	1,067,698.29	1,137,628.15	69,929.86
Community Services	656,346.65	546,563.16	(109,783.49)
Internal Service Funds Disbursements	2,070,973.16	2,261,606.34	190,633.18
Capital Outlay			
Facilities Acquisition and Construction	42,258,993.40	34,702,824.45	(7,556,168.95)
Debt Service			
Redemption of Principal	-	-	-
Interest	1,503,339.38	1,371,839.38	(131,500.00)
Misc, Dues, Fees, and Refunding	2,500.00	2,600.00	100.00
Total Expenditures	226,682,958.96	235,477,536.48	8,794,577.52
Other Financing Sources			
Transfers In From Other Funds	10,652,839.02	9,290,940.12	(1,361,898.90)
Transfers Out to Other Funds	10,652,839.02	9,290,940.12	(1,361,898.90)
Total Other Financing Sources	-	-	-
Excess (Deficiency) of Revenue over Expenditures			
	135,847,230.23	175,338,649.05	39,491,418.82
Beginning Fund Balance	140,892,899.51	132,827,850.96	(8,065,048.55)
Ending Fund Balance	276,740,129.74	308,166,500.01	31,426,370.27
Salary Related Expenditures			
Salaries	110,678,748.30	120,789,606.78	10,110,858.48
Benefits	34,659,006.83	38,146,559.57	3,487,552.74

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For the Period Ending December 31, 2006

REVENUES	FUND TYPE						Totals
	General	Debt	Capital	Federal Projects	Food Service	Self Insurance	
Federal Direct	122,289.96	-	-	137,056.44	-	-	259,346.40
Federal Through State	889,042.80	-	-	7,558,131.66	3,253,044.03	-	11,700,218.49
State Sources	55,285,249.91	-	3,443,627.89	-	78,639.00	-	58,807,516.80
Local Sources	225,931,751.90	44,877.33	106,664,855.43	442,036.39	4,640,900.16	2,194,899.72	339,919,320.93
Other Financing Sources	129,782.91	-	-	-	-	-	129,782.91
Transfers In From Other Funds	7,990,235.80	1,300,704.32	-	-	-	-	9,290,940.12
Total Revenues	290,348,353.28	1,345,581.65	110,108,483.32	8,137,224.49	7,972,583.19	2,194,899.72	420,107,125.65
EXPENDITURES							
Current							
Instruction	110,342,924.99	-	-	4,797,568.55	-	-	115,140,493.54
Pupil Personnel Services	12,444,413.03	-	-	999,186.10	-	-	13,443,599.13
Instructional Media Services	2,721,886.69	-	-	71.68	-	-	2,721,958.37
Instruction and Curriculum Development	2,750,008.60	-	-	855,737.37	-	-	3,605,745.97
Instructional Staff Training Services	939,072.08	-	-	862,843.94	-	-	1,801,916.02
Instructional Technology Services	2,566,397.66	-	-	-	-	-	2,566,397.66
Board	365,295.31	-	-	-	-	-	365,295.31
General Administration	1,401,868.56	-	-	261,318.87	-	-	1,663,187.43
School Administration	8,595,361.36	-	-	46,670.64	-	-	8,642,032.00
Fiscal Services	1,070,431.70	-	-	4,390.00	-	-	1,074,821.70
Food Services	-	-	-	-	7,009,247.33	-	7,009,247.33
Central Services	3,427,833.44	-	-	15,969.88	-	-	3,443,803.32
Pupil Transportation Services	7,853,069.03	-	-	55,691.42	-	-	7,908,760.45
Operation of Plant	18,203,415.61	-	-	13,285.56	-	-	18,216,701.17
Maintenance of Plant	7,850,515.60	-	-	-	-	-	7,850,515.60
Administrative Technology Services	1,137,628.15	-	-	-	-	-	1,137,628.15
Community Services	436,409.82	-	-	110,153.34	-	-	546,563.16
Internal Service Funds Disbursements	-	-	-	-	-	2,261,606.34	2,261,606.34
Capital Outlay							
Facilities Acquisition and Construction	-	-	34,588,487.31	114,337.14	-	-	34,702,824.45
Other Capital Outlay	-	-	-	-	-	-	-
Debt Service							
Redemption of Principal	-	-	-	-	-	-	-
Interest	-	1,371,839.38	-	-	-	-	1,371,839.38
Misc, Dues, Fees and Costs of Issuance	-	2,600.00	-	-	-	-	2,600.00
Transfers Out to Other Funds	-	-	8,740,940.12	-	550,000.00	-	9,290,940.12
Total Expenditures	182,106,531.63	1,374,439.38	43,329,427.43	8,137,224.49	7,559,247.33	2,261,606.34	244,768,476.60
Excess (Deficiency) of Revenue							
over Expenditures	108,241,821.65	(28,857.73)	66,779,055.89	0.00	413,335.86	(66,706.62)	175,338,649.05
Fund Balance July 1, 2006	51,080,835.00	870,179.22	68,800,373.06	-	955,725.68	11,120,738.00	132,827,850.96
Ending Fund Balance	159,322,656.65	841,321.49	135,579,428.95	0.00	1,369,061.54	11,054,031.38	308,166,500.01

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For the Period Ending December 31, 2006

ASSETS	FUND TYPE						Totals
	General	Debt	Capital	Federal Projects	Food Service	Self Insurance	
Cash	845,247.51	10,003.23	10,190.00	20,685.76	228,212.67	144,201.10	1,258,540.27
Investments	160,588,122.76	880,190.76	132,546,948.59	523,334.28	50,281.08	18,921,817.96	313,510,695.43
Taxes Receivable	-	-	-	-	-	-	-
Accounts Receivable	1,675.13	-	-	-	-	85,578.00	87,253.13
Interest Receivable	-	-	-	-	-	-	-
Due from Other Funds:							
Budgetary Funds	142,902.12	-	24.45	-	1,608.00	4,492.36	149,026.93
Internal Funds	-	-	-	-	-	-	-
Due from Other Agencies	9,931.15	-	23,709.36	248,339.25	411,107.15	-	693,086.91
Inventory	1,184,159.83	-	-	-	686,202.80	-	1,870,362.63
RESTRICTED ASSETS							
Cash with fiscal agent	-	-	2,998,556.55	-	-	-	2,998,556.55
Total Assets	162,772,038.50	890,193.99	135,579,428.95	792,359.29	1,377,411.70	19,156,089.42	320,567,521.85
LIABILITIES AND FUND EQUITY							
Liabilities							
Salaries and Wages Payable	-	-	-	-	-	-	-
Payroll Deductions and Withholdings	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	7,200.00	73,990.27	81,190.27
Construction Contracts Payable	-	-	-	-	-	-	-
Construction Retainage Payable	-	-	-	-	-	-	-
Deposits Payable	21,550.00	-	-	-	-	-	21,550.00
Due to Other Agencies	3,406,490.99	-	-	-	-	12,455.30	3,418,946.29
Due to Other Funds - Budgetary	16,340.86	-	-	111,649.28	1,150.16	-	129,140.30
Due to Other Funds - Internal	5,000.00	-	-	-	-	-	5,000.00
Deferred Revenue	-	-	-	680,710.01	-	-	680,710.01
Matured Bonds Payable	-	19,000.00	-	-	-	-	19,000.00
Matured Interest Payable	-	29,872.50	-	-	-	-	29,872.50
Estimated Unpaid Claims	-	-	-	-	-	7,932,797.91	7,932,797.91
Liability for Compensated Absences	-	-	-	-	-	82,814.56	82,814.56
Total Liabilities	3,449,381.85	48,872.50	-	792,359.29	8,350.16	8,102,058.04	12,401,021.84
Fund Equity							
Retained Earnings							-
Fund Balances:							
Reserved for Categorical Carry-over	706,042.00	-	-	-	-	-	706,042.00
Reserved for Encumbrances	12,259,019.98	-	35,342,018.70	-	-	-	47,601,038.68
Reserved for Inventory	148,734.20	-	-	-	686,202.80	-	834,937.00
Reserved for Debt Service	-	841,321.49	-	-	-	-	841,321.49
Undesignated	146,208,860.47	-	100,237,410.25	0.00	682,858.74	11,054,031.38	258,183,160.84
Total Fund Equity	159,322,656.65	841,321.49	135,579,428.95	0.00	1,369,061.54	11,054,031.38	308,166,500.01
Total Liabilities and Fund Equity	162,772,038.50	890,193.99	135,579,428.95	792,359.29	1,377,411.70	19,156,089.42	320,567,521.85