

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Superintendent's Financial Statement
Comparative Data of All Funds For the Period Ending February 28

REVENUES	February 2005	February 2006	Over (Under)
Federal Direct	756,864.31	615,721.30	(141,143.01)
Federal Through State	15,538,136.44	15,360,753.85	(177,382.59)
State Sources	54,182,131.38	64,503,471.81	10,321,340.43
Local Sources	300,593,750.27	345,415,983.67	44,822,233.40
Other Financing	52,459,323.88	1,681,335.69	(50,777,988.19)
Total Revenues	423,530,206.28	427,577,266.32	4,047,060.04
EXPENDITURES			
Current			
Instruction	131,990,498.88	145,109,358.34	13,118,859.46
Pupil Personnel Services	14,759,827.04	16,622,332.97	1,862,505.93
Instructional Media Services	3,933,771.53	3,613,779.76	(319,991.77)
Instruction and Curriculum Development	2,871,298.34	3,190,920.64	319,622.30
Instructional Staff Training Services	2,162,638.28	2,891,630.76	728,992.48
Instructional Technology Services	-	3,208,044.37	3,208,044.37
Board	630,724.45	812,221.03	181,496.58
General Administration	1,754,056.53	1,944,307.58	190,251.05
School Administration	10,057,573.84	11,187,265.90	1,129,692.06
Fiscal Services	1,245,384.67	1,407,009.02	161,624.35
Food Services	8,862,860.00	9,424,160.80	561,300.80
Central Services	5,655,749.07	4,100,282.99	(1,555,466.08)
Pupil Transportation Services	9,029,328.19	10,049,916.71	1,020,588.52
Operation of Plant	18,786,342.77	19,936,873.04	1,150,530.27
Maintenance of Plant	9,589,671.15	9,817,405.54	227,734.39
Administrative Technology Services	-	1,341,484.90	1,341,484.90
Community Services	783,214.91	890,080.98	106,866.07
Internal Service Funds Disbursements	3,066,375.90	2,797,450.85	(268,925.05)
Capital Outlay			
Facilities Acquisition and Construction	46,965,020.03	55,803,843.71	8,838,823.68
Debt Service			
Redemption of Principal	-	-	-
Interest	1,193,833.80	1,503,339.38	309,505.58
Misc, Dues, Fees, and Refunding	568,666.17	729,019.00	160,352.83
Total Expenditures	273,906,835.55	306,380,728.27	32,473,892.72
Other Financing Sources			
Transfers In From Other Funds	9,091,045.58	11,544,576.70	2,453,531.12
Transfers Out to Other Funds	9,091,045.58	11,544,576.70	2,453,531.12
Total Other Financing Sources	-	-	-
Excess (Deficiency) of Revenue over Expenditures			
	149,575,005.73	121,196,538.05	(28,378,467.68)
Beginning Fund Balance	114,813,566.17	140,892,899.51	26,079,333.34
Ending Fund Balance	264,388,571.90	262,089,437.56	(2,299,134.34)
Salary Related Expenditures			
Salaries	138,297,414.69	151,656,060.41	13,358,645.72
Benefits	41,945,871.67	46,898,105.83	4,952,234.16

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Superintendent's Financial Statement
For the Period Ending February 28, 2006

REVENUES	FUND TYPE						Totals
	General	Debt	Capital	Federal Projects	Food Service	Self Insurance	
Federal Direct	172,422.42	-	-	443,298.88	-	-	615,721.30
Federal Through State	563,007.59	-	-	10,541,187.97	4,256,558.29	-	15,360,753.85
State Sources	57,728,860.20	223,250.00	6,441,268.41	-	110,093.20	-	64,503,471.81
Local Sources	235,636,597.85	36,971.38	98,977,724.74	319,352.12	6,374,901.25	4,070,436.33	345,415,983.67
Other Financing Sources	381,639.69	-	1,299,696.00	-	-	-	1,681,335.69
Transfers In From Other Funds	8,686,773.04	2,161,544.66	-	-	-	696,259.00	11,544,576.70
Total Revenues	303,169,300.79	2,421,766.04	106,718,689.15	11,303,838.97	10,741,552.74	4,766,695.33	439,121,843.02
EXPENDITURES							
Current							
Instruction	138,178,710.74	-	-	6,930,647.60	-	-	145,109,358.34
Pupil Personnel Services	15,701,152.33	-	-	921,180.64	-	-	16,622,332.97
Instructional Media Services	3,599,474.77	-	-	14,304.99	-	-	3,613,779.76
Instruction and Curriculum Development	1,996,337.73	-	-	1,194,582.91	-	-	3,190,920.64
Instructional Staff Training Services	1,772,378.64	-	-	1,119,252.12	-	-	2,891,630.76
Instructional Technology Services	3,205,293.06	-	-	2,751.31	-	-	3,208,044.37
Board	811,821.03	-	-	400.00	-	-	812,221.03
General Administration	1,565,225.89	-	-	379,081.69	-	-	1,944,307.58
School Administration	11,086,274.12	-	-	100,991.78	-	-	11,187,265.90
Fiscal Services	1,362,647.97	-	-	44,361.05	-	-	1,407,009.02
Food Services	-	-	-	-	9,424,160.80	-	9,424,160.80
Central Services	4,072,180.98	-	-	28,102.01	-	-	4,100,282.99
Pupil Transportation Services	9,778,083.45	-	-	271,833.26	-	-	10,049,916.71
Operation of Plant	19,877,379.23	-	-	59,493.81	-	-	19,936,873.04
Maintenance of Plant	9,817,405.54	-	-	-	-	-	9,817,405.54
Administrative Technology Services	1,341,484.90	-	-	-	-	-	1,341,484.90
Community Services	707,735.18	-	-	182,345.80	-	-	890,080.98
Internal Service Funds Disbursements	-	-	-	-	-	2,797,450.85	2,797,450.85
Capital Outlay							
Facilities Acquisition and Construction	19,574.00	-	55,729,759.71	54,510.00	-	-	55,803,843.71
Other Capital Outlay	-	-	-	-	-	-	-
Debt Service							
Redemption of Principal	-	-	-	-	-	-	-
Interest	-	1,503,339.38	-	-	-	-	1,503,339.38
Misc, Dues, Fees and Costs of Issuance	-	729,019.00	-	-	-	-	729,019.00
Transfers Out to Other Funds	696,259.00	-	10,445,817.70	-	402,500.00	-	11,544,576.70
Total Expenditures	225,589,418.56	2,232,358.38	66,175,577.41	11,303,838.97	9,826,660.80	2,797,450.85	317,925,304.97
Excess (Deficiency) of Revenue							
over Expenditures	77,579,882.23	189,407.66	40,543,111.74	0.00	914,891.94	1,969,244.48	121,196,538.05
Fund Balance July 1, 2005	61,592,413.00	857,464.15	70,204,528.31	-	1,119,637.46	7,118,856.59	140,892,899.51
Ending Fund Balance	139,172,295.23	1,046,871.81	110,747,640.05	0.00	2,034,529.40	9,088,101.07	262,089,437.56

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Superintendent's Financial Statement
For the Period Ending February 28, 2006

ASSETS	FUND TYPE						Totals
	General	Debt	Capital	Federal Projects	Food Service	Self Insurance	
Cash	301,759.28	394,990.00	10,200.00	20,393.73	334,493.64	277,642.60	1,339,479.25
Investments	139,282,005.52	700,754.31	104,247,904.62	690,155.51	74,027.79	17,589,057.03	262,583,904.78
Taxes Receivable	-	-	-	-	-	-	-
Accounts Receivable	7,500.00	-	-	-	-	85,076.00	92,576.00
Interest Receivable	-	-	-	-	-	-	-
Due from Other Funds:							
Budgetary Funds	80,969.21	-	2,450.00	-	-	383.60	83,802.81
Internal Funds	-	-	-	-	-	-	-
Due from Other Agencies	8,722.56	-	-	114,219.19	1,250,210.46	-	1,373,152.21
Inventory	1,188,557.53	-	-	-	642,340.89	-	1,830,898.42
RESTRICTED ASSETS							
Cash with fiscal agent	-	-	6,487,141.35	-	-	-	6,487,141.35
Total Assets	140,869,514.10	1,095,744.31	110,747,695.97	824,768.43	2,301,072.78	17,952,159.23	273,790,954.82
LIABILITIES AND FUND EQUITY							
Liabilities							
Salaries and Wages Payable	-	-	-	-	-	-	-
Payroll Deductions and Withholdings	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	266,464.57	-	266,464.57
Construction Contracts Payable	-	-	-	-	-	-	-
Construction Retainage Payable	-	-	-	-	-	-	-
Deposits Payable	16,955.00	-	-	-	-	-	16,955.00
Due to Other Agencies	1,677,430.27	-	-	-	-	11,034.00	1,688,464.27
Due to Other Funds - Budgetary	2,833.60	-	55.92	80,834.48	78.81	-	83,802.81
Due to Other Funds - Internal	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	743,933.95	-	-	743,933.95
Matured Bonds Payable	-	19,000.00	-	-	-	-	19,000.00
Matured Interest Payable	-	29,872.50	-	-	-	-	29,872.50
Estimated Unpaid Claims	-	-	-	-	-	8,779,659.74	8,779,659.74
Liability for Compensated Absences	-	-	-	-	-	73,364.42	73,364.42
Total Liabilities	1,697,218.87	48,872.50	55.92	824,768.43	266,543.38	8,864,058.16	11,701,517.26
Fund Equity							
Retained Earnings							-
Fund Balances:							
Reserved for Categorical Carry-over	3,733,785.00	-	-	-	-	-	3,733,785.00
Reserved for Encumbrances	10,004,929.07	-	73,670,996.01	-	-	-	83,675,925.08
Reserved for Inventory	144,335.00	-	-	-	642,340.89	-	786,675.89
Reserved for Debt Service	-	1,046,871.81	-	-	-	-	1,046,871.81
Undesignated	125,289,246.16	-	37,076,644.04	0.00	1,392,188.51	9,088,101.07	172,846,179.78
Total Fund Equity	139,172,295.23	1,046,871.81	110,747,640.05	0.00	2,034,529.40	9,088,101.07	262,089,437.56
Total Liabilities and Fund Equity	140,869,514.10	1,095,744.31	110,747,695.97	824,768.43	2,301,072.78	17,952,159.23	273,790,954.82