

The School Board of Sarasota County, Florida
General Fund including Federal Stabilization Funds
Attachment to the February 2011 Superintendents Monthly
Financial Report

Executive Summary

Attached are the Comparative Statements of Estimated Revenues, Appropriations and Fund Balance for the Operating Fund that includes the Federal Stabilization Funds for the years 2007-2008 through the projected actual as of June 30, 2011. The 2010-2011 projected revenues and transfers in have changed very little since the January Superintendents report to reflect an additional \$37,673 received from the Medicaid Program. The results of operations through February indicate the deficiency of revenues and transfers over expenditures continues to be approximately \$7.5 million. The amount of the projected unassigned fund balance above the ten percent School Board policy as of June 30, 2011 is \$10,728,977. In the below table is a detailed update of appropriations that have changed since the original budget.

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – Salaries based upon the results of operations through February indicate salaries will come in above the budget. The majority of the increase is due to amount of the Florida School Recognition funds that are paid as bonus payments was above the original budget. The High School grades were not released until January and most of the High Schools qualified for the bonus payments.	\$97,686
Employee Benefits – Employee benefits are projected to be below the original budget as of June 30, 2011. The majority of the decrease is the impact of the hiring freeze that utilizes substitutes who do not receive any benefits.	(\$607,760)
Purchased Services – Purchased Services based upon the results of operations through February are projected to be below the budget. The majority of the decrease is related to the payments to charter schools have been reduced based upon declining enrollment.	(\$854,064)
Energy Services – The majority of the decrease in energy services is the continued reduction in energy costs. One note of caution is the impact of rising fuel costs. In January it was projected the reduction in energy services was going to be \$1,420,098. That projection has been reduced by \$431,732. The increase in fuel costs since July of 2010 has been approximately 40%.	(\$988,366)
Materials and Supplies – Materials and supplies based upon the results of operations through February are projected to be below the budget. The majority of the decrease is related to the reduction in consumable supply expenditures.	(\$1,260,664)

The School Board of Sarasota County, Florida
General Fund including Federal Stabilization Funds
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Estimated Appropriation Changes – continued

Account Description	Amount Increase (Decrease)
Capital Outlay – Capital Outlay includes new library books, furniture and equipment, and software. Based upon the expenditures through February the expenditures for Capital Outlay will be above the original budget. The majority of the increase is related to computer purchases.	\$79,852
Other Expenses – Other expenses includes the expenditure line items of dues and fees, miscellaneous expenses, field trips, and judgments. The majority of the decrease based upon expenditures through February is in the line item of dues and fees.	(\$24,736)
Total Appropriation Changes	(\$3,558,052)

The School Board of Sarasota County, Florida
General Fund Including Federal Stabilization Funds
Comparative Statement of Estimated Revenues, Appropriations, and
Fund Balance for the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through February 28, 2011

Account Description	2007-2008	2008-2009	2009-2010	2010-2011	Amended	Projected
	Actual	Actual	Actual	Original Budget	2010-2011 Budget	2010-2011 Actual
Revenues and Transfers In from Other Funds						
Federal Direct	1,522,275	1,467,839	18,133,341	16,025,217	15,789,038	15,826,711
State	84,427,436	81,912,525	64,246,717	63,514,592	61,454,328	62,231,417
Local	320,174,000	296,712,311	290,101,011	282,381,115	282,381,115	282,381,115
Total Revenues	406,123,710	380,092,675	372,481,068	361,920,924	359,624,482	360,439,243
Transfers In						
Property Insurance Millage transfer		2,815,141	3,273,772	2,546,595	2,546,595	2,546,595
Capital (P.E.C.O.maintenance)	3,753,644	2,137,603	784,890	2,149,547	2,149,547	2,149,547
Capital (Charter School)	1,622,701	1,572,403	1,588,728	1,588,728	1,588,728	1,588,728
Capital (Millage maintenance)	8,991,635	12,733,489	15,121,066	13,377,172	13,377,172	13,636,237
Capital (Millage equipment)	2,028,437	1,528,332	1,444,424	1,444,424	1,444,424	1,444,424
Total Transfers In	16,396,417	20,786,968	22,212,880	21,106,466	21,106,466	21,365,531
Total Revenues & Transfers In	422,520,127	400,879,643	394,693,949	383,027,390	380,730,948	381,804,774
Appropriations						
Salaries	264,000,655	254,297,068	236,211,992	235,383,447	235,126,357	235,481,133
Employee Benefits	81,196,862	77,819,469	73,657,876	75,721,337	74,966,950	75,113,577
Purchased Services	44,576,845	45,661,895	50,898,366	54,542,383	53,935,414	53,688,319
Energy Services	12,864,470	12,575,035	11,691,011	12,047,033	10,744,173	11,058,667
Materials and Supplies	12,370,619	9,927,265	11,365,549	12,109,364	11,319,000	10,848,700
Capital Outlay	3,624,803	2,500,128	1,995,751	2,010,214	2,039,634	2,090,066
Other Expenses	373,909	293,132	334,960	337,219	319,145	312,483
Transfers Out	711,347	728,786	665,181	698,812	698,812	698,812
Total Appropriations	419,719,510	403,802,779	386,820,686	392,849,809	389,149,486	389,291,757
Excess (Deficiency) of Revenues and Transfers Over Expenditures	2,800,617	(2,923,135)	7,873,263	(9,822,419)	(8,418,538)	(7,486,983)
Fund Balance						
Beginning Gross Fund Balance	59,151,250	61,954,051	59,030,875	66,907,189	66,907,356	66,907,356
Adj to Fund Balance	2,184	(41)	3,051			
Ending Gross Fund Balance	61,954,051	59,030,875	66,907,189	57,084,771	58,488,818	59,420,373
Composition of Ending Gross Fund Balance						
Restricted for Encumbrances	2,993,953	2,009,467	2,382,702	2,382,702	2,382,702	2,382,702
Non Spendable - Inventory	186,423	170,588	189,430	189,430	189,430	189,430
Restricted for Categorical & Grant Carryforwards	2,193,761	3,463,853	2,033,070	2,033,070	2,033,070	2,033,070
Restricted for Work Force Development		752,015	1,733,912	1,733,912	1,733,912	1,733,912
Unassigned School & Department Carryforwards	4,640,522	4,821,870	3,067,302	3,067,302	3,067,302	3,067,302
Assigned by Board Policy 10% to 7.5% Note without any changes the 11-12 would be 3.5%	41,971,951	40,380,278	38,682,069	39,284,981	39,284,981	39,284,981
Unassigned - Amount beyond assigned 10%	3,366,764	7,432,805	18,818,705	8,393,374	9,797,421	10,728,977
Total Ending Gross Fund Balance	62,083,343	59,030,876	66,907,189	57,084,771	58,488,818	59,420,373

The School Board of Sarasota County, Florida
General Fund Including Federal Stabilization Funds
Comparative Statement of Revenues for the Fiscal Years
2007-2008 through 2010-2011

Based Upon Results of Operations Through February 28, 2011

Account Description	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual Actual	2010-2011 Original Budget	Amended 2010-2011 Budget	Projected 2010-2011 Actual
Federal Direct						
ROTC / PELL / SEOG	315,454	280,849	320,172	323,374	323,374	323,374
Federal Stabilization Funds (FEFP)			14,429,530	13,902,882	13,666,703	13,666,703
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)			748,136			
Federal Stabilization Funds (Work Force Development)			648,644	635,711	635,711	635,711
Medicaid Reimbursement	1,206,821	1,186,990	1,986,859	1,163,250	1,163,250	1,200,923
Total Federal Direct	1,522,275	1,467,839	18,133,341	16,025,217	15,789,038	15,826,711
State						
Florida Ed. Finance Program	(424,171)	(1,069,901)	(12,271,860)	(13,293,281)	(16,595,974)	(16,595,974)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.			(1,009,236)	(154,952)	(154,952)	(154,952)
Governor Veto of Trust Funds for Education				(2,514,122)		
ESE Scholarships	(2,453,233)	(2,314,553)	(2,131,563)	(2,030,476)	(2,279,804)	(2,279,804)
Work Force Development	10,858,463	10,308,452	9,483,390	9,246,543	9,246,543	9,246,543
Adults with Disabilities	788,232	714,177	670,438	649,171	649,171	649,171
Ed. Enhancement / Lottery	2,059,881	1,036,236	117,621	118,024	115,956	115,956
CO&DS Withheld for Admin	27,360	29,080	29,080	29,080	29,080	29,080
Classrooms for Kids	42,395,464	43,172,329	45,507,690	46,873,257	45,464,659	45,646,659
Declining Enrollment	805,829	1,794,462			410,792	410,792
Instructional Materials	4,099,171	3,948,013	3,375,179	3,390,091	3,294,438	3,294,438
State License Tax	243,888	272,899	242,120	266,332	266,332	266,332
Transportation	7,713,076	6,763,221	6,323,538	6,342,101	6,255,190	6,255,190
Safe Schools	1,233,353	1,185,096	1,156,795	1,165,922	1,160,446	1,160,446
Voluntary Pre K Program	184,634	162,232	20,560	20,560	20,560	20,560
Supplemental Academic Instruction	9,484,294	9,160,235	8,336,808	8,410,385	8,410,385	8,410,385
Reading Instruction	1,814,859	1,708,302	1,599,137	1,603,777	1,578,010	1,578,010
Teachers Lead Program	780,222	594,819	514,707	526,483	526,483	526,483
Florida School Recognition Program	2,740,071	3,034,552	2,017,058	2,017,058	2,208,375	2,794,147
Excellent Teaching Program	1,393,463	926,624		561,102	561,102	561,102
DJJ Supplemental Allocation	86,528	94,121	72,906	64,698	64,698	74,014
Performance Pay (Merit Award Program)		46,843	38,827	63,050	63,050	63,050
Other Miscellaneous State	596,053	345,285	173,522	159,788	159,788	159,788
Total State	84,427,436	81,912,525	64,246,717	63,514,592	61,454,328	62,231,417
Local						
District School Tax (Required Local Effort)	214,181,093	201,089,628	198,907,391	199,671,681	199,671,681	199,671,681
District School Tax (Discretionary)	30,847,885	26,941,790	35,602,471	32,098,521	32,098,521	32,098,521
Voted School Tax	60,486,047	54,099,981	47,596,887	42,465,456	42,465,456	42,465,456
Course Fees	1,657,400	1,294,060	1,887,917	1,925,676	1,925,676	1,925,676
Childcare Fees	1,402,456	1,183,669	1,216,676	1,241,009	1,241,009	1,241,009
Rent	153,829	242,251	234,832	287,832	287,832	287,832
Interest	3,611,783	763,804	945,203	945,203	945,203	945,203
Insurance Proceeds from the 1993-94 Early Out Program		2,928,071				
Food Service Indirect Cost		444,020	413,822	413,822	413,822	413,822
Federal Indirect Cost	568,672	836,670	834,900	834,900	834,900	834,900
Other Misc. Sources	2,909,841	2,560,368	2,460,912	2,497,016	2,497,016	2,497,016
Total Local	320,174,000	296,712,311	290,101,011	282,381,115	282,381,115	282,381,115
Total Revenues	406,123,710	380,092,675	372,481,068	361,920,924	359,624,482	360,439,243

**The School Board of Sarasota County, Florida
Comparative Statement of Staff Positions for the General Fund Including Federal
Stabilization Funds**

**For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through February 28, 2011**

Classification	Actual 2007-2008 Filled	Actual 2008-2009 Filled	Actual 2009-2010 Filled	Original 2010-2011 Budget	Amended 2010-2011 Budget	Actual 2010-2011 Filled
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,672.6	2,536.5	2,377.6	2,452.3	2,422.9	2,357.9
Teacher Aides & Para Aides	574.5	511.2	531.4	566.2	559.0	532.6
Guidance Counselors	131.4	102.0	80.4	82.3	81.9	76.9
Media Specialists	24.0	26.0	14.0	13.0	14.0	14.0
Psychologists and Social Workers	33.8	31.4	31.9	32.9	32.9	32.9
After School Childcare Staff						
Part Time Adult Teaching Staff						
Extra Duty Days						
Longevity (Classified & Instructional)						
Substitutes-Classified						
Supplements						
Temporary/P.T.Hourly						
Terminal Leave Pay						
One Time Payments						
Total Instructional Personnel	3,436.2	3,207.1	3,035.4	3,146.7	3,110.7	3,014.3
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Managers / Supv. / Specialists	127.1	118.8	109.1	107.7	109.2	107.2
Bus Aides	57.0	51.0	51.0	55.0	55.0	54.0
Bus Drivers	291.5	283.5	270.9	282.5	282.0	264.0
Custodians	324.0	316.0	287.5	327.5	327.6	276.6
Data Processing Pers.	46.8	97.0	92.2	85.2	89.2	89.2
District & School Secretarial	366.8	357.4	324.6	334.0	322.5	313.5
Extra Duty Days						
Longevity (Classified & Instructional)						
Maint. /Mechanics/Delivery	168.0	171.0	165.9	170.0	168.5	160.5
Route & Safety Officers						
Total Educational Support Pers.	1,381.2	1,394.6	1,301.1	1,361.8	1,353.9	1,264.9
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel.						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	61.0	59.0	52.0	53.0	47.0	47.0
Associate Superintendents	4.0	3.0	3.0	2.0	2.0	2.0
Directors & Executive Directors	20.8	20.4	19.2	18.2	18.2	18.2
Principals	42.0	43.0	44.0	42.0	42.0	42.0
Total Administrative Pers.	133.8	131.4	124.2	121.2	115.2	115.2
Grand Total	4,951.2	4,733.1	4,460.7	4,629.7	4,579.8	4,394.4

The School Board of Sarasota County, Florida

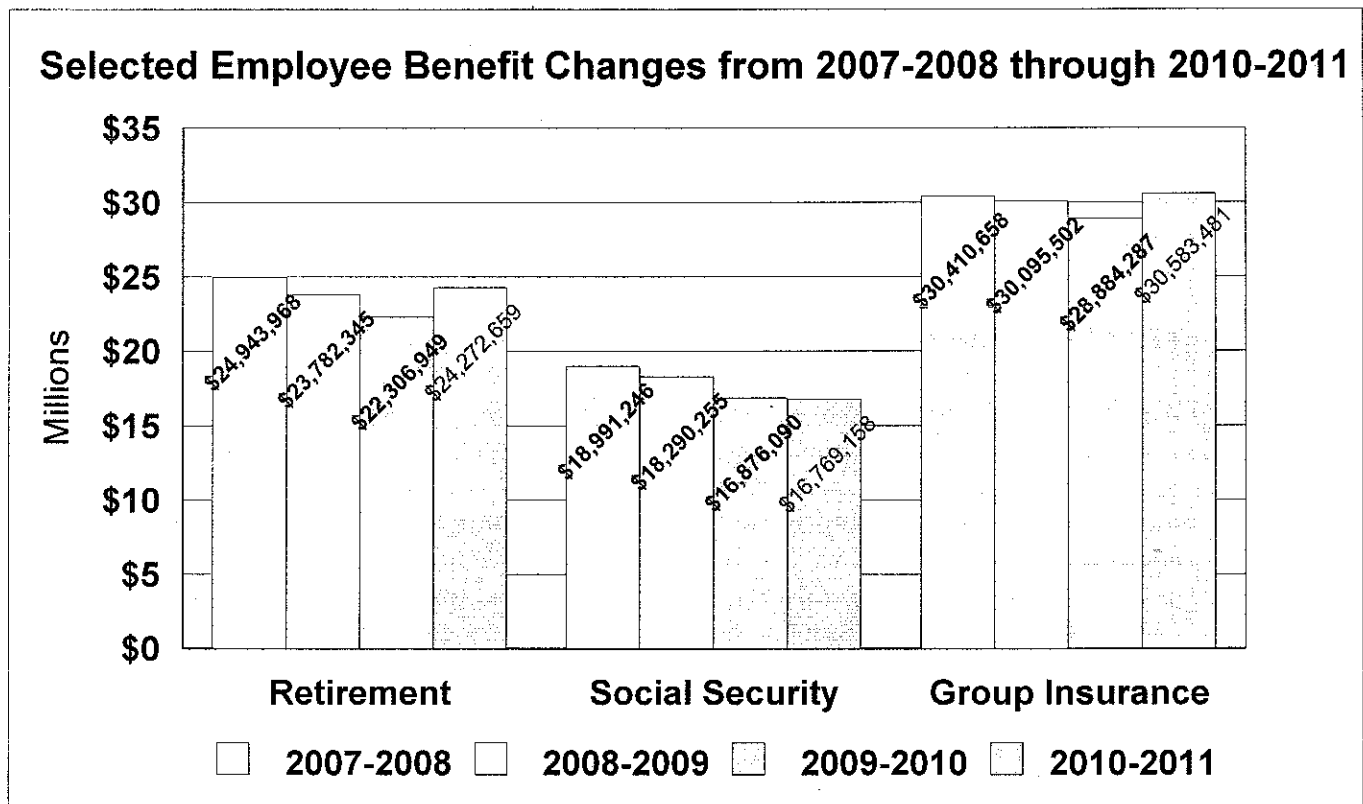
**Comparative Statement of Salaries for the General Fund Including Federal Stabilization
For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through February 28, 2011**

	2007-2008	2008-2009	2009-2010	2010-2011	Amended	Projected
				Original	2010-2011	2010-2011
Classification	Actual	Actual	Actual	Budget	Budget	Actual
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$150,371,222	\$146,867,682	\$137,340,696	\$139,111,433	\$136,766,014	\$137,225,227
Teacher Aides & Para Aides	\$12,765,442	\$11,388,160	\$11,959,633	\$12,194,316	\$11,939,774	\$11,883,984
Guidance Counselors	\$7,616,199	\$6,281,056	\$5,065,328	\$5,146,940	\$4,962,061	\$4,940,771
Media Specialists	\$1,392,791	\$1,491,904	\$796,284	\$743,103	\$799,620	\$805,556
Psychologists and Social Workers	\$2,257,517	\$2,209,296	\$2,186,342	\$2,197,273	\$2,261,369	\$2,262,463
After School Childcare Staff	\$820,636	\$780,594	\$749,244	\$756,736	\$731,567	\$735,579
Part Time Adult Teaching Staff	\$1,949,914	\$1,967,217	\$1,729,456	\$1,746,751	\$1,974,037	\$1,963,149
Extra Duty Days	\$5,799,699	\$1,100,554	\$595,247	\$670,685	\$933,531	\$943,537
Longevity (Classified & Instructional)	\$6,946,326	\$7,142,428	\$6,940,719	\$6,975,423	\$6,743,722	\$6,743,722
Substitutes-Classified	\$1,007,472	\$1,325,409	\$1,584,838	\$1,592,762	\$2,098,718	\$2,099,394
Supplements	\$4,282,666	\$3,850,121	\$3,017,251	\$2,986,852	\$2,846,701	\$2,748,638
Temporary/P.T.Hourly	\$1,434,412	\$914,417	\$693,166	\$736,632	\$855,229	\$823,863
Terminal Leave Pay	\$1,620,143	\$2,246,651	\$3,022,729	\$3,037,843	\$3,452,043	\$3,507,297
One Time Payments	\$3,866,581	\$5,645,512	\$2,509,995	\$1,825,393	\$2,745,205	\$2,745,205
Total Instructional Personnel	\$202,131,019	\$193,211,000	\$178,190,926	\$179,722,141	\$179,109,591	\$179,428,384
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$8,722,214	\$8,155,145	\$7,388,781	\$6,512,860	\$7,304,063	\$7,328,619
Bus Aides	\$1,031,958	\$911,078	\$907,090	\$911,626	\$931,229	\$927,954
Bus Drivers	\$6,717,756	\$6,276,001	\$5,791,869	\$5,689,910	\$5,622,163	\$5,636,485
Custodians	\$9,528,535	\$9,092,862	\$8,499,283	\$8,407,011	\$8,132,494	\$8,147,387
Data Processing Pers.	\$2,160,943	\$3,725,000	\$3,592,030	\$3,279,010	\$3,474,494	\$3,483,771
District & School Secretarial	\$11,149,416	\$10,968,054	\$10,272,211	\$10,429,760	\$10,117,765	\$10,092,461
Extra Duty Days	\$144,169	\$66,250	\$78,757	\$79,150	\$132,494	\$132,974
Longevity (Classified & Instructional)	\$1,383,326	\$1,407,216	\$1,478,181	\$1,485,572	\$1,487,244	\$1,487,330
Maint./Mechanics/Delivery	\$6,929,797	\$6,954,632	\$6,844,742	\$6,514,898	\$6,604,640	\$6,601,776
Route & Safety Officers						
Total Educational Support Pers.	\$47,768,114	\$47,556,239	\$44,852,946	\$43,309,797	\$43,806,586	\$43,838,756
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$192,218	\$194,439	\$190,649	\$190,649	\$190,649	\$186,963
Superintendent	\$257,247	\$210,427	\$226,129	\$226,129	\$226,129	\$226,129
Assistant Principals	\$5,856,401	\$5,502,492	\$5,095,096	\$4,625,746	\$4,516,768	\$4,533,714
Asst Superintendents	\$410,278	\$300,484	\$300,484	\$156,045	\$156,045	\$156,045
Directors & Executive Directors	\$2,446,266	\$2,345,051	\$2,336,119	\$2,225,518	\$2,250,325	\$2,248,761
Principals	\$4,939,112	\$4,976,936	\$5,019,643	\$4,927,422	\$4,870,265	\$4,862,381
Total Administrative Pers.	\$14,101,523	\$13,529,829	\$13,168,120	\$12,351,509	\$12,210,181	\$12,213,993
Grand Total	\$264,000,655	\$254,297,068	\$236,211,992	\$235,383,447	\$235,126,357	\$235,481,133

**The School Board of Sarasota County, Florida
Comparative Statement of Employee Benefits for the General Fund Including Federal
Stabilization Funds**

**For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through February 28, 2011**

Employee Benefit Detail	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Retirement	24,943,968	23,782,345	22,306,949	25,176,122	24,301,321	24,272,659
Social Security	18,991,246	18,290,255	16,876,090	16,749,886	16,701,923	16,769,158
Group Insurance	30,410,658	30,095,502	28,884,287	30,182,797	30,467,792	30,583,481
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	2,390,731	2,205,321	2,125,031	2,382,007	2,345,323	2,343,233
Employee Assistance Programs including unemployment compensation	217,724	214,290	467,002	411,995	244,873	251,959
Early Retirement Plan Insurance	958,587	683,973	647,943	583,149	672,035	658,478
Workers Compensation	3,283,948	2,547,784	2,350,574	235,381	233,683	234,609
Total	\$81,196,862	\$77,819,469	\$73,657,876	\$75,721,337	\$74,966,950	\$75,113,577



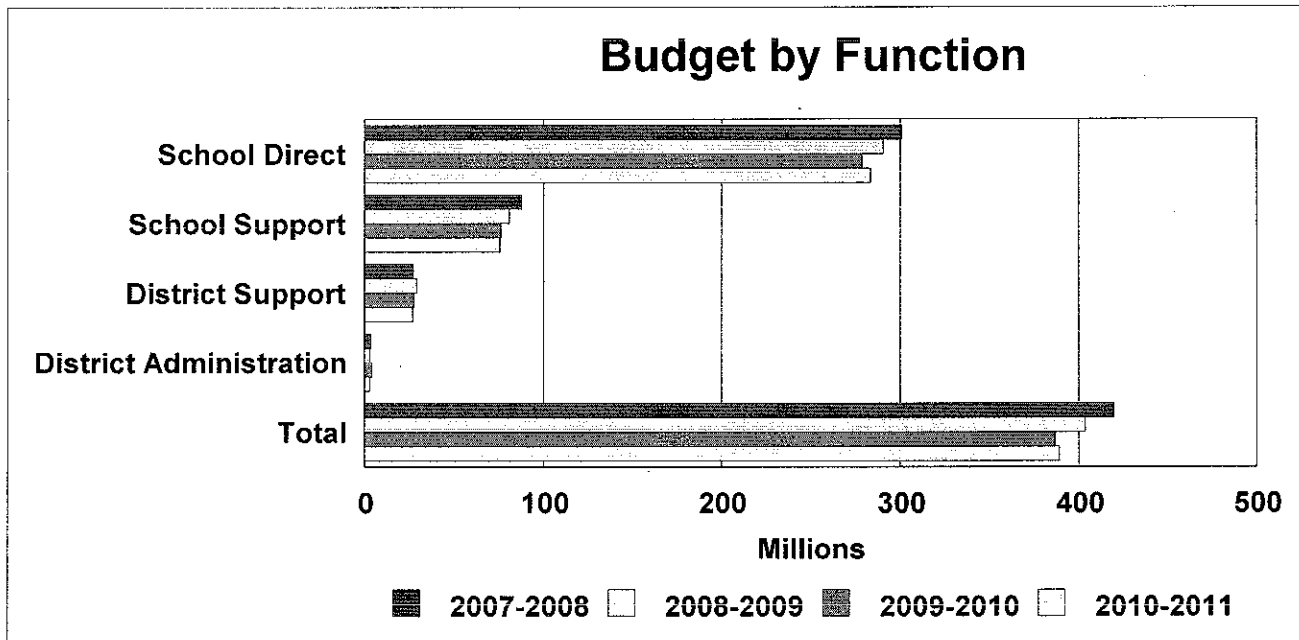
The School Board of Sarasota County, Florida
Comparative Statement of Appropriations by Object for the General Fund Including
Federal Stabilization Funds

For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through February 28, 2011

Appropriations by Object	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Purchased Services						
Professional Services	4,237,681	3,534,128	4,594,076	4,301,248	5,301,248	5,495,002
Charter School Payments	19,058,421	23,003,302	25,128,877	28,666,801	27,623,786	27,890,935
Second Chance School Payments	2,626,222	1,967,089	1,789,416	1,746,991	1,746,991	1,783,809
Virtual School Payments			164,208	328,416	328,416	321,223
Physical Exams	26,110	22,729	21,511	27,372	27,372	23,817
Insurance Premiums	2,798,249	2,817,491	3,276,500	2,456,706	2,456,706	2,456,706
Legal Services	466,233	462,655	498,769	602,383	602,383	571,098
In County Travel	213,048	198,070	162,204	171,168	171,168	155,557
Out of County Travel	454,377	200,535	180,336	189,937	191,120	182,065
Repairs And Maintenance	3,951,200	4,034,890	4,140,569	4,434,707	4,101,278	3,993,866
Rentals and Software Licensing	3,271,207	2,469,568	3,448,582	3,638,573	4,637,564	3,659,157
Postage	337,160	317,088	296,809	312,757	312,757	309,691
Telephone	554,676	636,472	557,944	621,144	506,397	519,726
Cell Phones	271,656	273,291	262,732	208,406	151,856	182,751
Fiber Optic Lines / Technology Hosting Services	584,148	584,148	796,070	801,839	1,189,576	1,278,006
Utilities - Water/Sewer	1,218,475	1,087,141	1,192,071	1,200,710	1,247,793	1,245,986
Utilities - Garbage	598,672	608,851	561,700	527,554	457,124	472,127
Other Purchased Services	3,909,308	3,444,446	3,825,992	4,305,671	2,881,879	3,146,797
Total Purchased Services	44,576,845	45,661,895	50,898,366	54,542,383	53,935,414	53,688,319
Energy Services						
Natural & Bottled Gas	143,088	172,966	210,498	212,023	215,313	196,475
Electric	9,691,072	10,142,744	9,275,315	9,588,082	8,367,349	8,434,838
Gasoline /Diesel Fuel	3,030,310	2,259,325	2,205,198	2,246,927	2,161,511	2,427,354
Total Energy Services	12,864,470	12,575,035	11,691,011	12,047,033	10,744,173	11,058,667
Materials and Supplies						
Consumable Supplies	7,182,941	7,065,332	6,594,965	7,129,384	6,577,019	6,414,232
State Textbooks	3,378,740	1,441,990	3,617,575	3,643,791	3,550,307	3,253,101
Discretionary Instr. Materials	1,116,138	828,593	675,183	774,855	707,407	654,039
Periodicals & Newspapers	22,426	21,951	19,743	20,032	12,890	12,785
Oil & Grease	54,496	62,058	46,223	59,272	48,421	61,551
Repair Parts/Tires & Tubes	577,743	498,876	405,135	474,284	416,209	448,477
Other Materials & Supplies	38,135	8,465	6,725	7,747	6,747	4,514
Total Materials & Supplies	12,370,619	9,927,265	11,365,549	12,109,364	11,319,000	10,848,700
Capital Outlay						
New Library Books	545,577	610,295	395,203	398,067	398,067	392,766
Audio Visual Capitalized	899					
Audio Visual - Not Capitalized	65,437	35,081	34,494	34,744	34,744	12,427
Buildings & Fixed Equipment		37,738	5,895	5,938	5,938	5,938
Equipment & Furniture	1,154,828	902,779	1,088,440	1,096,328	944,378	917,036
Computers	1,223,276	495,551	136,442	137,431	278,812	297,503
Motor Vehicles		24,996	998	1,005	1,005	65,000
Remodeling & Renovations	176,294	211,429	246,106	247,889	208,900	208,486
Software -Capitalized	265,227					
Software -Not Capitalized	193,265	182,258	88,173	88,812	167,790	190,909
Total Capital Outlay	3,624,803	2,500,128	1,995,751	2,010,214	2,039,634	2,090,066
Other Expenses						
Dues and Fees	334,892	253,831	294,525	296,659	268,585	264,307
Judgments			167			167
Miscellaneous Expense	28,344	28,878	29,505	29,719	29,719	27,479
Field Trips	10,674	10,423	10,763	10,841	20,841	20,530
Total Other Expenses	373,909	293,132	334,960	337,219	319,145	312,483
Total Appropriations by Object	73,810,647	70,957,456	76,285,637	81,046,212	78,357,366	77,998,235

The School Board of Sarasota County, Florida
Comparative Statement of Appropriations by Function for the General Fund Including
Federal Stabilization Funds
For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through February 28, 2011

Appropriations by Function	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Instruction	259,445,841	255,605,218	249,463,312	254,972,375	252,809,273	253,002,161
Pupil Personnel Services	27,697,594	25,061,176	21,758,232	22,097,373	21,905,849	22,058,426
Instructional Media Services	5,688,308	6,071,064	5,213,687	5,294,951	5,541,797	5,520,231
Instruction and Curriculum Dev	4,457,373	3,752,397	2,756,759	2,739,728	2,712,449	2,744,756
Instructional Staff Training	10,566,873	4,610,032	1,815,137	1,693,430	1,825,683	1,783,224
Instruction Related Technology	6,861,873	2,856,417	1,374,053	1,445,470	1,395,372	1,337,143
Board of Education	869,440	765,076	1,447,862	870,429	870,429	561,719
Legal Services	465,820	417,500	498,769	602,383	602,383	571,098
General Administration	2,267,468	1,968,982	2,240,357	2,125,277	1,890,238	1,872,205
School Administration	18,759,294	18,371,708	17,879,482	17,983,166	17,636,432	17,642,404
Facilities Acquisition & Construction	35,000	10,922				250
Fiscal Services	2,290,703	2,199,023	2,070,591	2,022,865	2,022,865	1,972,235
Food Services	69,555	68,826	72,539	73,669	73,669	73,669
Central Services	6,829,512	6,344,958	5,662,585	5,550,847	5,877,778	5,834,888
Pupil Transportation	19,173,897	17,742,949	16,875,870	16,988,911	16,608,914	16,834,761
Operation of Plant	34,869,715	36,290,746	36,724,525	37,221,942	35,225,709	36,631,852
Maintenance of Plant	15,335,334	17,787,459	16,859,112	17,021,892	16,594,092	16,225,466
Administrative Technology Services	2,138,054	2,020,761	2,380,660	2,367,767	3,116,928	2,211,247
Community Services	1,186,509	1,128,776	1,061,971	1,078,524	1,740,815	1,715,212
Transfers to Other Funds	711,347	728,786	665,181	698,812	698,812	698,812
Total	419,719,510	403,802,779	386,820,686	392,849,809	389,149,486	389,291,757



Definitions of Graph Categories

School Direct costs are a compilation of the functions: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional Technology Services, and Community Services

School Support costs are a compilation of the functions Instruction and Curriculum Development, Instructional Staff Training, School Administration, Transportation, Operation of Plant, Food Service and Transfers to other funds.

District Support Services are a compilation of the functions: Administrative Technology Services, Fiscal Services, Central Services, and Maintenance of Plant.

District Administration Services are a compilation of the functions: Board of Education, Legal Services, and General Administration.