

The School Board of Sarasota County, Florida
General Fund including Federal Stabilization Funds
For the 3 month period ended September 30, 2010

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 revenue budget was prepared with a potential holdback of funds that will cushion any potential revenue reduction. The preliminary student FTE reports indicate the student FTE may be between 400 to 500 FTE below the state estimate. At this time there are too many unknowns to forecast accurately the projected revenues until the third recalculation of the Florida Education Finance Program is completed. Based upon the results of operations for the first quarter of the year the appropriations are projected to come in below the budget. This will increase the ending gross fund balance as of June 30, 2011. The major portion of the decrease in appropriations is related to employee benefits being projected to come in below the budget. The appropriation projected changes through June 30, 2011 are itemized in the below table.

Account Description	Amount Increase (Decrease)
Salaries – The net decrease is related to using substitutes rather than filling positions with appointed personnel. The decrease is small due to the budget was prepared using the assumption that positions would be filled by substitutes during the year.	(\$60,127)
Employee Benefits – The major portion of the decrease is related to using substitutes that do not receive any benefits.	(\$988,249)
Purchased Services – This category includes telephones, fiber optic lines, software licensing, charter and the virtual school payments, and professional services. The major portion of the increase is related to the following. The original budget did not have a provision for the approximately \$200,000 that will be paid to Comcast for use of the fiber network with the balance for increased cost associated with software licensing fees.	\$524,381
Energy Services – This category includes fuel and electrical consumption. The decrease is related to electrical costs.	(\$320,938)
Materials and Supplies – Consumable supplies are forecasted to come in below the estimated budget.	(\$201,995)
Capital Outlay – Based upon the expenditure rate through September 30 th a slight increase in equipment, furniture, and new library books is being forecasted.	\$82,686
Other Expenses – The major expenditure in other expenses is dues and fees. The rate of expenditure for the first quarter indicates dues and fees will increase.	\$87,131
Total change in appropriations	(\$877,111)

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 September 30, 2010

Account Description	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Unaudited Actual	2010-2011 Original Budget	Amended 2010-2011 Budget	Projected 2010-2011 Actual
Revenues and Transfers In from Other Funds							
Federal Direct	1,522,275	1,467,839	16,343,595	18,133,341	16,025,217	16,025,217	16,025,217
State	84,427,436	81,912,525	62,622,517	64,246,717	63,514,592	63,514,592	63,514,592
Local	320,174,000	296,712,311	285,202,406	290,101,011	282,381,115	282,381,115	282,381,115
Total Revenues	406,123,710	380,092,675	364,168,518	372,481,068	361,920,924	361,920,924	361,920,924
Transfers In							
Food Service (Custodial)							
Property Insurance Millage transfer		2,815,141	3,390,805	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	784,890	2,149,547	2,149,547	2,149,547
Capital (Charter School)	1,622,701	1,572,403	1,630,274	1,588,728	1,588,728	1,588,728	1,588,728
Capital (Millage maintenance)	8,991,635	12,733,489	14,670,077	15,121,066	13,377,172	13,377,172	13,377,172
Capital (Millage equipment)	2,028,437	1,528,332	1,627,511	1,444,424	1,444,424	1,444,424	1,444,424
Total Transfers In	16,396,417	20,786,968	22,103,557	22,212,880	21,106,466	21,106,466	21,106,466
Total Revenues & Transfers In	422,520,127	400,879,643	386,272,075	394,693,949	383,027,390	383,027,390	383,027,390
Appropriations							
Salaries	264,000,655	254,297,068	245,888,207	236,211,992	235,383,447	235,383,447	235,323,320
Employee Benefits	81,196,862	77,819,469	76,982,780	73,657,876	75,721,337	75,721,337	74,733,088
Purchased Services	44,576,845	45,661,895	51,915,523	50,898,366	54,542,383	54,542,383	55,066,764
Energy Services	12,864,470	12,575,035	14,925,178	11,691,011	12,047,033	12,047,033	11,726,095
Materials and Supplies	12,370,619	9,927,265	10,937,383	11,365,549	12,109,364	12,109,364	11,907,369
Capital Outlay	3,624,803	2,500,128	2,469,306	1,995,751	2,010,214	2,010,214	2,092,900
Other Expenses	373,909	293,132	291,574	334,793	337,219	337,219	424,348
Transfers Out	711,347	728,786	665,181	665,181	698,812	698,812	698,812
Total Appropriations	419,719,510	403,802,779	404,075,131	386,820,519	392,849,809	392,849,809	391,972,697
Excess (Deficiency) of Revenues and Transfers Over Expenditures	2,800,617	(2,923,135)	(17,803,056)	7,873,430	(9,822,419)	(9,822,419)	(8,945,307)
Fund Balance							
Beginning Gross Fund Balance	59,151,250	61,954,051	59,030,875	59,030,875	66,907,356	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	41,227,819	66,907,356	57,084,938	57,084,938	57,962,049
Composition of Ending Gross Fund Balance							
Restricted for Encumbrances	2,993,953	2,009,467	2,009,467	2,382,702	2,382,702	2,382,702	2,382,702
Non Spendable - Inventory	186,423	170,588	170,588	189,430	189,430	189,430	189,430
Restricted for Categorical & Grant Carryforwards	2,193,761	3,463,853	3,178,668	2,033,070	2,033,070	2,033,070	2,033,070
Restricted for Work Force Development		752,015	690,100	1,733,912	1,733,912	1,733,912	1,733,912
Unassigned School & Department Carryforwards	4,640,522	4,821,870	3,857,496	3,067,302	3,067,302	3,067,302	3,067,302
Assigned by Board Policy 10% to 7.5 %	41,971,951	40,380,278	31,321,501	38,682,052	39,284,981	39,284,981	39,284,981
Unassigned - Amount beyond assigned 10%	3,366,764	7,432,805		18,818,889	8,393,541	8,393,541	9,270,653
Total Ending Gross Fund Balance	62,083,343	59,030,876	41,227,819	66,907,356	57,084,938	57,084,938	57,962,049

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 September 30, 2010

Account Description	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Unaudited Actual	2010-2011 Original Budget	Amended 2010-2011 Budget	Projected 2010-2011 Actual
Federal Direct							
ROTC / PELL / SEOG	315,454	280,849	328,167	320,172	323,374	323,374	323,374
Federal Stabilization Funds (FEFP)			14,123,759	14,429,530	13,902,882	13,902,882	13,902,882
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)				748,136			
Federal Stabilization Funds (Work Force Development)			648,644	648,644	635,711	635,711	635,711
Medicaid Reimbursement	1,206,821	1,186,990	1,243,026	1,986,859	1,163,250	1,163,250	1,163,250
Total Federal Direct	1,522,275	1,467,839	16,343,595	18,133,341	16,025,217	16,025,217	16,025,217
State							
Florida Ed. Finance Program	(424,171)	(1,069,901)	(15,193,400)	(12,271,860)	(13,293,281)	(13,293,281)	(13,293,281)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.			(1,393,630)	(1,009,236)	(154,952)	(154,952)	(154,952)
Governor Veto of Trust Funds for Education					(2,514,122)	(2,514,122)	(2,514,122)
ESE Scholarships	(2,453,233)	(2,314,553)	(2,273,766)	(2,131,563)	(2,030,476)	(2,030,476)	(2,030,476)
Work Force Development	10,858,463	10,308,452	9,463,390	9,463,390	9,246,543	9,246,543	9,246,543
Adults with Disabilities	788,232	714,177	683,204	670,438	649,171	649,171	649,171
Ed. Enhancement / Lottery	2,059,881	1,036,236	660,488	117,621	118,024	118,024	494,941
CO&DS Withheld for Admin	27,360	29,080	29,080	29,080	29,080	29,080	29,080
Classrooms for Kids	42,395,464	43,172,329	44,184,386	45,507,690	46,873,257	46,873,257	46,873,257
Declining Enrollment	805,829	1,794,462	1,115,896				
Instructional Materials	4,099,171	3,948,013	3,312,785	3,375,179	3,390,091	3,390,091	3,390,091
State License Tax	243,888	272,899	211,551	242,120	266,332	266,332	266,332
Transportation	7,713,076	6,763,221	6,266,489	6,323,538	6,342,101	6,342,101	6,342,101
Safe Schools	1,233,353	1,185,096	1,150,368	1,156,795	1,165,922	1,165,922	1,165,922
Voluntary Pre K Program	184,634	162,232	142,767	20,560	20,560	20,560	20,560
Supplemental Academic Instruction	9,484,294	9,160,235	8,336,808	8,336,808	8,410,385	8,410,385	8,410,385
Reading Instruction	1,814,859	1,708,302	1,571,008	1,599,137	1,603,777	1,603,777	1,603,777
Teachers Lead Program	780,222	594,819	514,707	514,707	526,483	526,483	526,483
Florida School Recognition Program	2,740,071	3,034,552	2,017,058	2,017,058	2,017,058	2,017,058	1,640,141
Excellent Teaching Program	1,393,463	926,624	1,245,704		561,102	561,102	561,102
DJJ Supplemental Allocation	86,528	94,121	92,532	72,906	64,698	64,698	64,698
Performance Pay (Merit Award Program)		46,843	38,827	38,827	63,050	63,050	63,050
Other Miscellaneous State	596,053	345,285	446,264	173,522	159,788	159,788	159,788
Total State	84,427,436	81,912,525	62,622,517	64,246,717	63,514,592	63,514,592	63,514,592
Local							
District School Tax (Required Local Effort)	214,181,093	201,089,628	195,720,037	198,907,391	199,671,681	199,671,681	199,671,681
District School Tax (Discretionary)	30,847,885	26,941,790	35,031,966	35,602,471	32,098,521	32,098,521	32,098,521
District School Tax (Supplemental)	4,354,995	4,327,998					
Voted School Tax	60,486,047	54,099,981	46,834,180	47,596,887	42,465,456	42,465,456	42,465,456
Course Fees	1,657,400	1,294,060	1,530,012	1,887,917	1,925,676	1,925,676	1,925,676
Childcare Fees	1,402,456	1,183,669	1,086,216	1,216,676	1,241,009	1,241,009	1,241,009
Rent	153,829	242,251	222,306	234,832	287,832	287,832	287,832
Interest	3,611,783	763,804	649,234	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	474,061	413,822	413,822	413,822	413,822
Federal Indirect Cost	568,672	836,670	1,343,625	834,900	834,900	834,900	834,900
Other Misc. Sources	2,909,841	2,560,368	2,310,770	2,460,912	2,497,016	2,497,016	2,497,016
Total Local	320,174,000	296,712,311	285,202,406	290,101,011	282,381,115	282,381,115	282,381,115
Total Revenues	406,123,710	380,092,675	364,168,518	372,481,068	361,920,924	361,920,924	361,920,924

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 September 30, 2010

Classification	Original	Original	Original	Actual	Original	Amended	Actual
	2007-2008 Budget	2008-2009 Budget	2009-2010 Budget	2009-2010 Filled	2010-2011 Budget	2010-2011 Budget	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	2,794.8	2,647.6	2,451.0	2,377.6	2,452.3	2,422.5	2,361.7
Teacher Aides & Para Aides	604.8	545.7	559.7	531.4	566.2	560.0	535.5
Guidance Counselors	135.3	99.6	82.8	80.4	82.3	80.9	78.9
Media Specialists	24.0	27.0	14.0	14.0	13.0	14.0	14.0
Psychologists and Social Workers	34.4	32.4	32.5	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	3,593.3	3,352.3	3,140.0	3,035.4	3,146.7	3,110.3	3,023.0
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	135.7	109.5	98.7	109.1	107.7	110.2	108.2
Bus Aides	57.0	57.0	55.0	51.0	55.0	55.0	55.0
Bus Drivers	299.5	299.5	289.5	270.9	282.5	284.0	271.0
Custodians	357.3	357.3	342.8	287.5	327.5	327.5	280.5
Data Processing Pers.	50.8	84.3	93.8	92.2	85.2	89.2	89.2
District & School Secretarial	384.2	364.9	331.1	324.6	334.0	323.5	318.5
Extra Duty Days							
Longevity (Classified & Instructional)							
Maint. /Mechanics/Delivery	182.0	183.1	172.0	165.9	170.0	166.5	165.5
Route & Safety Officers							
Total Educational Support Pers.	1,466.6	1,455.6	1,382.9	1,301.1	1,361.8	1,355.8	1,287.8
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	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	63.0	60.0	58.0	52.0	53.0	47.0	47.0
Associate Superintendents	4.0	4.0	3.0	3.0	2.0	2.0	2.0
Directors & Executive Directors	21.0	20.4	20.4	19.2	18.2	18.2	18.2
Principals	43.0	43.0	43.0	44.0	42.0	42.0	42.0
Total Administrative Pers.	137.0	133.4	130.4	124.2	121.2	115.2	115.2
Grand Total	5,196.9	4,941.3	4,653.3	4,460.7	4,629.7	4,581.3	4,425.9

The School Board of Sarasota County, Florida

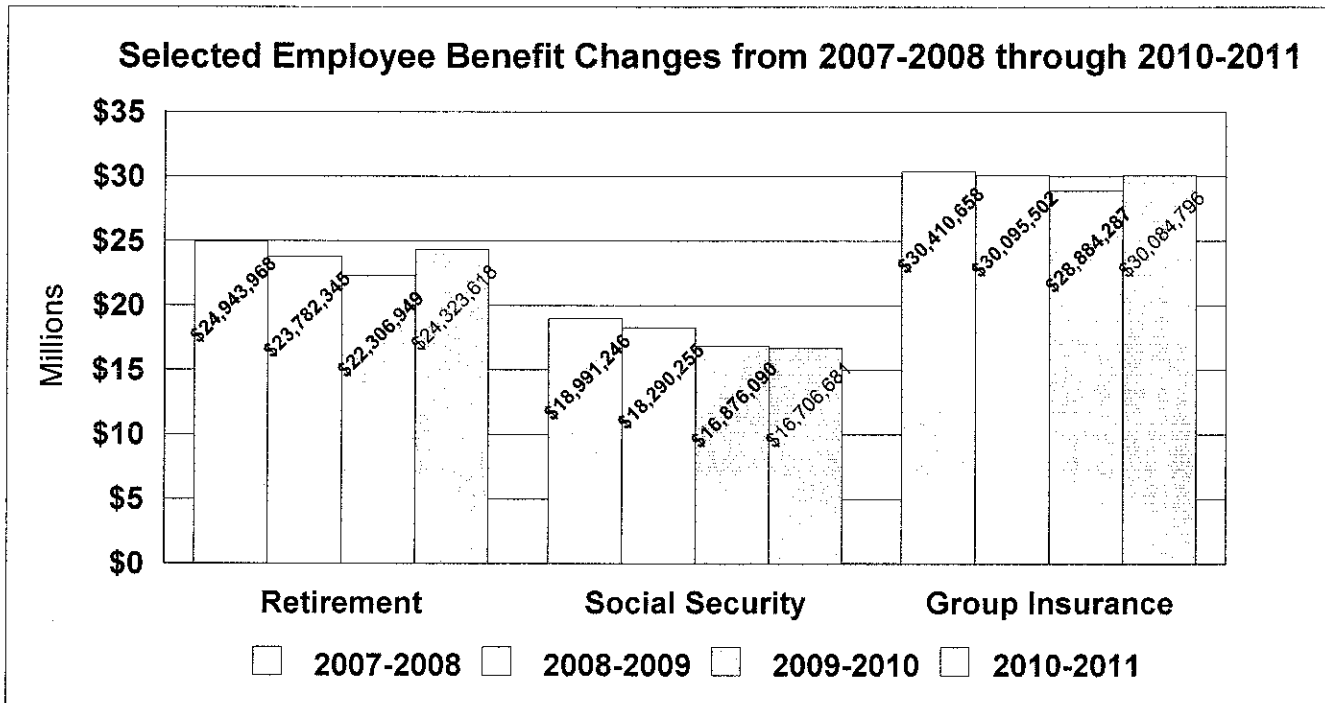
Comparative Statement of Salaries for the General Fund Including Federal Stabilization
For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through September 30, 2010

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	Amended	Projected
Classification	Actual	Actual	Original	Unaudited	Original	2010-2011	2010-2011
			Budget	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	\$143,449,196	\$137,340,696	\$139,111,433	\$139,111,433	\$138,028,367
Teacher Aides & Para Aides	\$12,765,442	\$11,388,160	\$12,593,387	\$11,959,633	\$12,194,316	\$12,194,316	\$12,031,376
Guidance Counselors	\$7,616,199	\$6,281,056	\$5,149,727	\$5,065,328	\$5,146,940	\$5,146,940	\$5,019,542
Media Specialists	\$1,392,791	\$1,491,904	\$811,366	\$796,284	\$743,103	\$743,103	\$746,439
Psychologists and Social Workers	\$2,257,517	\$2,209,296	\$2,309,559	\$2,186,342	\$2,197,273	\$2,197,273	\$2,298,142
After School Childcare Staff	\$820,636	\$780,594	\$768,755	\$749,244	\$756,736	\$756,736	\$777,228
Part Time Adult Teaching Staff	\$1,949,914	\$1,967,217	\$1,937,382	\$1,729,456	\$1,746,751	\$1,746,751	\$1,874,950
Extra Duty Days	\$5,799,699	\$1,100,554	\$883,863	\$595,247	\$670,685	\$670,685	\$710,092
Longevity (Classified & Instructional)	\$6,946,326	\$7,142,428	\$7,034,105	\$6,940,719	\$6,975,423	\$6,975,423	\$6,975,423
Substitutes-Classified	\$1,007,472	\$1,325,409	\$1,305,307	\$1,584,838	\$1,592,762	\$1,592,762	\$1,798,648
Supplements	\$4,282,666	\$3,850,121	\$2,672,516	\$3,017,251	\$2,986,852	\$2,986,852	\$2,986,852
Temporary/P.T.Hourly	\$1,434,412	\$914,417	\$1,193,549	\$693,166	\$736,632	\$736,632	\$761,827
Terminal Leave Pay	\$1,620,143	\$2,246,651	\$2,212,577	\$3,022,729	\$3,037,843	\$3,037,843	\$3,154,574
One Time Payments	\$3,866,581	\$5,645,512	\$3,262,762	\$2,509,995	\$1,825,393	\$1,825,393	\$1,825,393
Total Instructional Personnel	\$202,131,019	\$193,211,000	\$185,584,052	\$178,190,926	\$179,722,141	\$179,722,141	\$178,988,852
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	\$6,845,302	\$7,388,781	\$6,512,860	\$6,512,860	\$7,267,286
Bus Aides	\$1,031,958	\$911,078	\$992,360	\$907,090	\$911,626	\$911,626	\$950,894
Bus Drivers	\$6,717,756	\$6,276,001	\$6,472,914	\$5,791,869	\$5,689,910	\$5,689,910	\$5,783,935
Custodians	\$9,528,535	\$9,092,862	\$9,961,215	\$8,499,283	\$8,407,011	\$8,407,011	\$8,146,529
Data Processing Pers.	\$2,160,943	\$3,725,000	\$3,622,276	\$3,592,030	\$3,279,010	\$3,279,010	\$3,469,213
District & School Secretarial	\$11,149,416	\$10,968,054	\$10,261,582	\$10,272,211	\$10,429,760	\$10,429,760	\$10,112,265
Extra Duty Days	\$144,169	\$66,250	\$143,403	\$78,757	\$79,150	\$79,150	\$153,394
Longevity (Classified & Instructional)	\$1,383,326	\$1,407,216	\$1,375,969	\$1,478,181	\$1,485,572	\$1,485,572	\$1,485,572
Maint. /Mechanics/Delivery	\$6,929,797	\$6,954,632	\$7,065,255	\$6,844,742	\$6,514,898	\$6,514,898	\$6,609,731
Route & Safety Officers							
Total Educational Support Pers.	\$47,768,114	\$47,556,239	\$46,740,276	\$44,852,946	\$43,309,797	\$43,309,797	\$43,978,819
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	\$194,439	\$190,649	\$190,649	\$190,649	\$190,654
Superintendent	\$257,247	\$210,427	\$210,427	\$226,129	\$226,129	\$226,129	\$226,129
Assistant Principals	\$5,856,401	\$5,502,492	\$5,463,322	\$5,095,096	\$4,625,746	\$4,625,746	\$4,552,565
Asst Superintendents	\$410,278	\$300,484	\$300,484	\$300,484	\$156,045	\$156,045	\$156,045
Directors & Executive Directors	\$2,446,266	\$2,345,051	\$2,368,502	\$2,336,119	\$2,225,518	\$2,225,518	\$2,346,554
Principals	\$4,939,112	\$4,976,936	\$5,026,705	\$5,019,643	\$4,927,422	\$4,927,422	\$4,883,702
Total Administrative Pers.	\$14,101,523	\$13,529,829	\$13,563,879	\$13,168,120	\$12,351,509	\$12,351,509	\$12,355,649
Grand Total	\$264,000,655	\$254,297,068	\$245,888,207	\$236,211,992	\$235,383,447	\$235,383,447	\$235,323,320

**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 September 30, 2010**

Employee Benefit Detail	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Unaudited Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Retirement	24,943,968	23,782,345	23,707,297	22,306,949	25,176,122	25,176,122	24,323,618
Social Security	18,991,246	18,290,255	18,097,372	16,876,090	16,749,886	16,749,886	16,706,681
Group Insurance	30,410,658	30,095,502	29,441,377	28,884,287	30,182,797	30,182,797	30,084,796
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	2,390,731	2,205,321	2,337,440	2,125,031	2,382,007	2,382,007	2,387,898
Employee Assistance Programs including unemployment compensation	217,724	214,290	256,440	467,002	411,995	411,995	411,995
Early Retirement Plan Insurance	958,587	683,973	683,973	647,943	583,149	583,149	583,148
Workers Compensation	3,283,948	2,547,784	2,458,882	2,350,574	235,381	235,381	234,952
Total	\$81,196,862	\$77,819,469	\$76,982,780	\$73,657,876	\$75,721,337	\$75,721,337	\$74,733,088



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

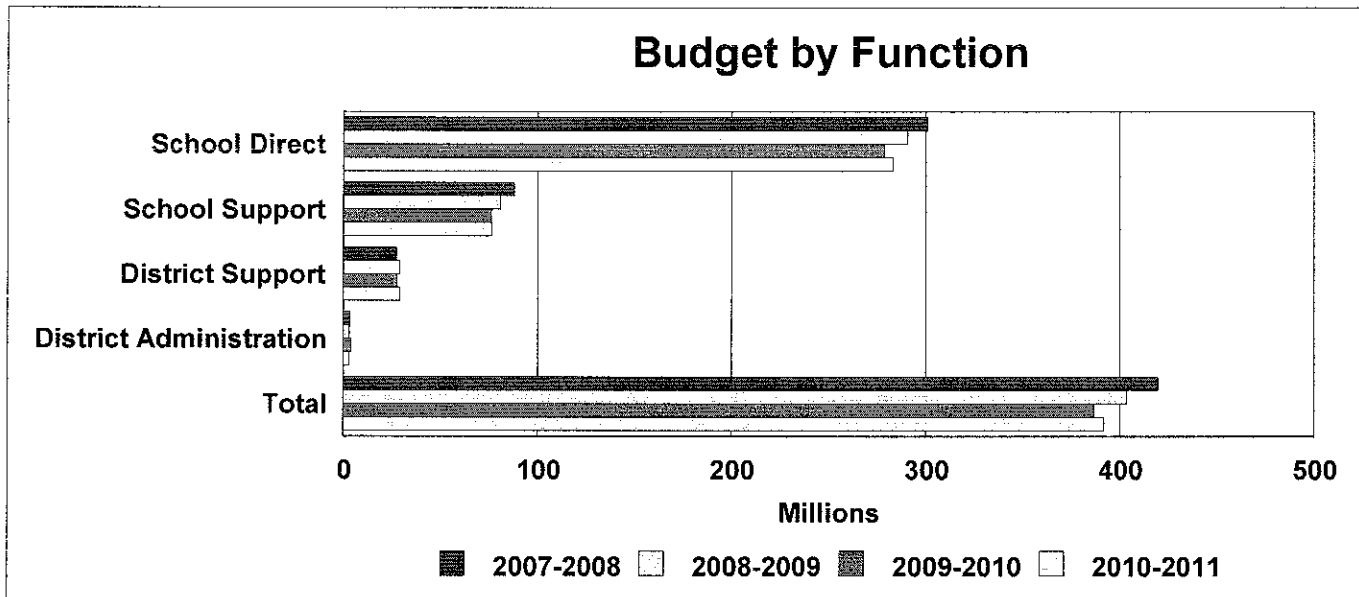
For the Fiscal Years 2007-2008 through 2010-2011
Based Upon Results of Operations Through September 30, 2010

Appropriations by Object	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Unaudited Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Purchased Services							
Professional Services	4,237,681	3,534,128	3,775,641	4,594,076	4,301,248	4,301,248	4,598,124
Charter School Payments	19,058,421	23,003,302	28,015,609	25,128,877	28,666,801	28,666,801	28,659,405
Second Chance School Payments	2,626,222	1,967,089	1,616,240	1,789,416	1,746,991	1,746,991	1,746,991
Virtual School Payments			504,000	164,208	328,416	328,416	328,416
Physical Exams	26,110	22,729	22,608	21,511	27,372	27,372	20,509
Insurance Premiums	2,798,249	2,817,491	2,858,558	3,276,500	2,456,706	2,456,706	2,456,706
Legal Services	466,233	462,655	577,195	498,769	602,383	602,383	605,581
In County Travel	213,048	198,070	197,016	162,204	171,168	171,168	155,161
Out of County Travel	454,377	200,535	199,469	180,336	189,937	189,937	173,796
Repairs And Maintenance	3,951,200	4,034,890	4,214,105	4,140,569	4,434,707	4,434,707	4,257,302
Rentals and Software Licensing	3,271,207	2,469,568	2,579,257	3,448,582	3,638,573	3,638,573	4,090,803
Postage	337,160	317,088	416,172	296,809	312,757	312,757	311,976
Telephone	554,676	636,472	662,837	557,944	621,144	621,144	561,421
Cell Phones	271,656	273,291	267,825	262,732	208,406	208,406	258,879
Fiber Optic Lines	584,148	584,148	584,148	796,070	801,839	801,839	1,001,839
Utilities - Water/Sewer	1,218,475	1,087,141	1,120,013	1,192,071	1,200,710	1,200,710	1,129,729
Utilities - Garbage	598,672	608,851	620,940	561,700	527,554	527,554	485,260
Other Purchased Services	3,909,308	3,444,446	3,683,890	3,825,992	4,305,671	4,305,671	4,224,868
Total Purchased Services	44,576,845	45,661,895	51,915,523	50,898,366	54,542,383	54,542,383	55,066,764
Energy Services							
Natural & Bottled Gas	143,088	172,966	174,696	210,498	212,023	212,023	213,585
Electric	9,691,072	10,142,744	12,240,371	9,275,315	9,588,082	9,588,082	9,156,865
Gasoline /Diesel Fuel	3,030,310	2,259,325	2,510,110	2,205,198	2,246,927	2,246,927	2,355,645
Total Energy Services	12,864,470	12,575,035	14,925,178	11,691,011	12,047,033	12,047,033	11,726,095
Materials and Supplies							
Consumable Supplies	7,182,941	7,065,332	7,227,966	6,594,965	7,129,384	7,129,384	6,760,281
State Textbooks	3,378,740	1,441,990	2,217,073	3,617,575	3,643,791	3,643,791	3,771,271
Discretionary Instr. Materials	1,116,138	828,593	824,187	675,183	774,855	774,855	687,529
Periodicals & Newspapers	22,426	21,951	21,834	19,743	20,032	20,032	17,545
Oil & Grease	54,496	62,058	61,728	46,223	59,272	59,272	71,519
Repair Parts/Tires & Tubes	577,743	498,876	576,175	405,135	474,284	474,284	596,010
Other Materials & Supplies	38,135	8,465	8,420	6,725	7,747	7,747	3,215
Total Materials & Supplies	12,370,619	9,927,265	10,937,383	11,365,549	12,109,364	12,109,364	11,907,369
Capital Outlay							
New Library Books	545,577	610,295	651,442	395,203	398,067	398,067	475,899
Audio Visual Capitalized	899						
Audio Visual - Not Capitalized	65,437	35,081	60,468	34,494	34,744	34,744	13,321
Buildings & Fixed Equipment		37,738		5,895	5,938	5,938	5,938
Equipment & Furniture	1,154,828	902,779	1,111,356	1,088,440	1,096,328	1,096,328	1,222,353
Computers	1,223,276	495,551	220,520	136,442	137,431	137,431	161,438
Motor Vehicles		24,996	24,863	998	1,005	1,005	1,005
Remodeling & Renovations	176,294	211,429	210,304	246,106	247,889	247,889	126,151
Software -Capitalized	265,227						
Software -Not Capitalized	193,265	182,258	190,353	88,173	88,812	88,812	86,795
Total Capital Outlay	3,624,803	2,500,128	2,469,306	1,995,751	2,010,214	2,010,214	2,092,900
Other Expenses							
Dues and Fees	334,892	253,831	252,482	294,525	296,659	296,659	390,949
Judgments							
Miscellaneous Expense	28,344	28,878	28,724	29,505	29,719	29,719	22,558
Field Trips	10,674	10,423	10,368	10,763	10,841	10,841	10,841
Total Other Expenses	373,909	293,132	291,574	334,793	337,219	337,219	424,348
Total Appropriations by Object	73,810,647	70,957,456	80,538,963	76,285,470	81,046,212	81,046,212	81,217,477

**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 September 30, 2010**

Appropriations by Function	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Unaudited Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
Instruction	259,445,841	255,605,218	259,905,558	249,463,145	254,972,375	254,972,375	252,855,187
Pupil Personnel Services	27,697,594	25,061,176	24,792,683	21,758,232	22,097,373	22,097,373	22,291,096
Instructional Media Services	5,688,308	6,071,064	5,940,106	5,213,687	5,294,951	5,294,951	5,509,885
Instruction and Curriculum Dev	4,457,373	3,752,397	3,649,630	2,756,759	2,739,728	2,739,728	2,773,719
Instructional Staff Training	10,566,873	4,610,032	4,554,215	1,815,137	1,693,430	1,693,430	1,708,516
Instruction Related Technology	6,861,873	2,856,417	1,815,801	1,374,053	1,445,470	1,445,470	1,317,960
Board of Education	869,440	765,076	885,368	1,447,862	870,429	870,429	779,956
Legal Services	465,820	417,500	542,659	498,769	602,383	602,383	604,587
General Administration	2,267,468	1,968,982	1,919,157	2,240,357	2,125,277	2,125,277	1,858,856
School Administration	18,759,294	18,371,708	17,998,270	17,879,482	17,983,166	17,983,166	17,711,997
Facilities Acquisition & Construction	35,000	10,922	9,893				
Fiscal Services	2,290,703	2,199,023	2,170,541	2,070,591	2,022,865	2,022,865	1,971,127
Food Services	69,555	68,826	14,338	72,539	73,669	73,669	73,669
Central Services	6,829,512	6,344,958	6,397,940	5,662,585	5,550,847	5,550,847	5,930,753
Pupil Transportation	19,173,897	17,742,949	16,859,024	16,875,870	16,988,911	16,988,911	17,069,880
Operation of Plant	34,869,715	36,290,746	35,453,319	36,724,525	37,221,942	37,221,942	37,059,128
Maintenance of Plant	15,335,334	17,787,459	17,417,749	16,859,112	17,021,892	17,021,892	16,903,533
Administrative Technology Services	2,138,054	2,020,761	1,983,379	2,380,660	2,367,767	2,367,767	3,580,398
Community Services	1,186,509	1,128,776	1,100,320	1,061,971	1,078,524	1,078,524	1,273,640
Transfers to Other Funds	711,347	728,786	665,181	665,181	698,812	698,812	698,812
Total	419,719,510	403,802,779	404,075,131	386,820,519	392,849,809	392,849,809	391,972,697



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.