

**The School Board of Sarasota County, Florida**  
**General Fund including Federal Stabilization Funds**  
**Attachment to the December 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 not changed since the November Superintendents report. The results of operations through December indicate the deficiency of revenues and transfers over expenditures has improved from the original budget amount of approximately \$9.8 million to \$8.2 million. The amount of the projected unassigned fund balance above the ten percent School Board policy is \$10,056,486. In the below table is a detailed update of appropriations that have changed since the original budget.

**Estimated Appropriation Changes**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Salaries</b> – Salaries based upon the results of operations through December indicate salaries will come in below the budget. The majority of the improvement is due to longevity payments being less than the original budget and the hiring freeze.	(\$257,090)
<b>Employee Benefits</b> – 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 that do not receive any benefits.	(\$754,387)
<b>Purchased Services</b> – Purchased Services based upon the results of operations through December 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.	(\$606,969)
<b>Energy Services</b> – The majority of the decrease in energy services is the continued reduction in energy costs.	(\$1,302,859)
<b>Materials and Supplies</b> – Materials and supplies based upon the results of operations through December are projected to be below the budget. The majority of the decrease is related to the reduction in consumable supply expenditures.	(\$790,364)
<b>Capital Outlay</b> – Capital Outlay includes new library books, furniture and equipment, and software. Based upon the expenditures through December the expenditures for software will be above the original budget.	\$29,421

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

<b>Account Description</b>	<b>Amount Increase (Decrease)</b>
<b>Other Expenses</b> – 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 December is in the line item dues and fees	(\$18,075)
<b>Total Appropriation Changes</b>	(\$3,700,323)

**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 2011-2012**  
**Based Upon Results of Operations Through December 31, 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
<b>Revenues and Transfers In from Other Funds</b>							
Federal Direct	1,522,275	1,467,839	16,343,595	18,133,341	16,025,217	16,025,217	15,789,038
State	84,427,436	81,912,525	62,622,517	64,246,717	63,514,592	63,514,592	61,454,328
Local	320,174,000	296,712,311	285,202,406	290,101,011	282,381,115	282,381,115	282,381,115
<b>Total Revenues</b>	<b>406,123,710</b>	<b>380,092,675</b>	<b>364,168,518</b>	<b>372,481,068</b>	<b>361,920,924</b>	<b>361,920,924</b>	<b>359,624,481</b>
<b>Transfers In</b>							
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	13,636,237
Capital (Millage equipment)	2,028,437	1,528,332	1,627,511	1,444,424	1,444,424	1,444,424	1,444,424
<b>Total Transfers In</b>	<b>16,396,417</b>	<b>20,786,968</b>	<b>22,103,557</b>	<b>22,212,880</b>	<b>21,106,466</b>	<b>21,106,466</b>	<b>21,365,531</b>
<b>Total Revenues &amp; Transfers In</b>	<b>422,520,127</b>	<b>400,879,643</b>	<b>386,272,075</b>	<b>394,693,949</b>	<b>383,027,390</b>	<b>383,027,390</b>	<b>380,990,012</b>
<b>Appropriations</b>							
Salaries	264,000,655	254,297,068	245,888,207	236,211,992	235,383,447	235,383,447	235,126,356
Employee Benefits	81,196,862	77,819,469	76,982,780	73,657,876	75,721,337	75,721,337	74,966,950
Purchased Services	44,576,845	45,661,895	51,915,523	50,898,366	54,542,383	54,542,383	53,935,414
Energy Services	12,864,470	12,575,035	14,925,178	11,691,011	12,047,033	12,047,033	10,744,174
Materials and Supplies	12,370,619	9,927,265	10,937,383	11,365,549	12,109,364	12,109,364	11,319,000
Capital Outlay	3,624,803	2,500,128	2,469,306	1,995,751	2,010,214	2,010,214	2,039,635
Other Expenses	373,909	293,132	291,574	334,793	337,219	337,219	319,144
Transfers Out	711,347	728,786	865,181	665,181	698,812	698,812	698,812
<b>Total Appropriations</b>	<b>419,719,510</b>	<b>403,802,779</b>	<b>404,075,131</b>	<b>386,820,519</b>	<b>392,849,809</b>	<b>392,849,809</b>	<b>389,149,486</b>
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)	(8,159,473)
<b>Fund Balance</b>							
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			
<b>Ending Gross Fund Balance</b>	<b>61,954,051</b>	<b>59,030,875</b>	<b>41,227,819</b>	<b>66,907,356</b>	<b>57,084,938</b>	<b>57,084,938</b>	<b>58,747,883</b>
<b>Composition of Ending Gross Fund Balance</b>							
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	10,056,486
<b>Total Ending Gross Fund Balance</b>	<b>62,083,343</b>	<b>59,030,876</b>	<b>41,227,819</b>	<b>66,907,356</b>	<b>57,084,938</b>	<b>57,084,938</b>	<b>58,747,883</b>

**The School Board of Sarasota County, Florida**  
**General Fund Including Federal Stabilization Funds**  
**Comparative Statement of Revenues for the Fiscal Years**  
**2007-2008 through 2011-2012**

**Based Upon Results of Operations Through December 31, 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
<b>Federal Direct</b>							
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	13,666,703
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
<b>Total Federal Direct</b>	<b>1,522,275</b>	<b>1,467,839</b>	<b>16,343,595</b>	<b>18,133,341</b>	<b>16,025,217</b>	<b>16,025,217</b>	<b>15,789,038</b>
<b>State</b>							
Florida Ed. Finance Program	(424,171)	(1,069,901)	(15,193,400)	(12,271,860)	(13,293,281)	(13,293,281)	(16,595,974)
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)	
ESE Scholarships	(2,453,233)	(2,314,553)	(2,273,766)	(2,131,563)	(2,030,476)	(2,030,476)	(2,279,804)
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	786,232	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	115,956
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	45,646,659
Declining Enrollment	805,829	1,794,462	1,115,896				410,792
Instructional Materials	4,099,171	3,948,013	3,312,785	3,375,179	3,390,091	3,390,091	3,294,438
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	6,255,190
Safe Schools	1,233,353	1,185,096	1,150,368	1,156,795	1,165,922	1,165,922	1,160,446
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	1,578,010
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	2,017,058
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	74,014
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
<b>Total State</b>	<b>84,427,436</b>	<b>81,912,525</b>	<b>62,622,517</b>	<b>64,246,717</b>	<b>63,514,592</b>	<b>63,514,592</b>	<b>61,454,328</b>
<b>Local</b>							
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
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
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
<b>Total Local</b>	<b>320,174,000</b>	<b>296,712,311</b>	<b>285,202,406</b>	<b>290,101,011</b>	<b>282,381,115</b>	<b>282,381,115</b>	<b>282,381,115</b>
<b>Total Revenues</b>	<b>406,123,710</b>	<b>380,092,675</b>	<b>364,168,518</b>	<b>372,481,068</b>	<b>361,920,924</b>	<b>361,920,924</b>	<b>359,624,481</b>

**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 2011-2012**  
**Based Upon Results of Operations Through December 31, 2010**

Classification	Actual	Actual	Actual	Original	Amended	Actual
	2007-2008 Filled	2008-2009 Filled	2009-2010 Filled	2010-2011 Budget	2010-2011 Budget	2010-2011 Filled
<b>Instructional Personnel</b>						
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	2,422.2	2,369.5
Teacher Aides & Para Aides	574.5	511.2	531.4	566.2	561.0	542.9
Guidance Counselors	131.4	102.0	80.4	82.3	80.9	78.9
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						
<b>Total Instructional Personnel</b>	<b>3,436.2</b>	<b>3,207.1</b>	<b>3,035.4</b>	<b>3,146.7</b>	<b>3,111.1</b>	<b>3,038.2</b>
<b>Educational Support Personnel</b>						
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	263.0
Custodians	324.0	316.0	287.5	327.5	327.6	278.6
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	323.5	317.5
Extra Duty Days						
Longevity (Classified & Instructional)						
Maint. /Mechanics/Delivery	168.0	171.0	165.9	170.0	168.5	164.5
Route & Safety Officers						
<b>Total Educational Support Pers.</b>	<b>1,381.2</b>	<b>1,394.6</b>	<b>1,301.1</b>	<b>1,361.8</b>	<b>1,354.9</b>	<b>1,273.9</b>
<b>Administrative Personnel</b>						
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	41.0
<b>Total Administrative Pers.</b>	<b>133.8</b>	<b>131.4</b>	<b>124.2</b>	<b>121.2</b>	<b>115.2</b>	<b>114.2</b>
<b>Grand Total</b>	<b>4,951.2</b>	<b>4,733.1</b>	<b>4,460.7</b>	<b>4,629.7</b>	<b>4,581.2</b>	<b>4,426.4</b>

The School Board of Sarasota County, Florida

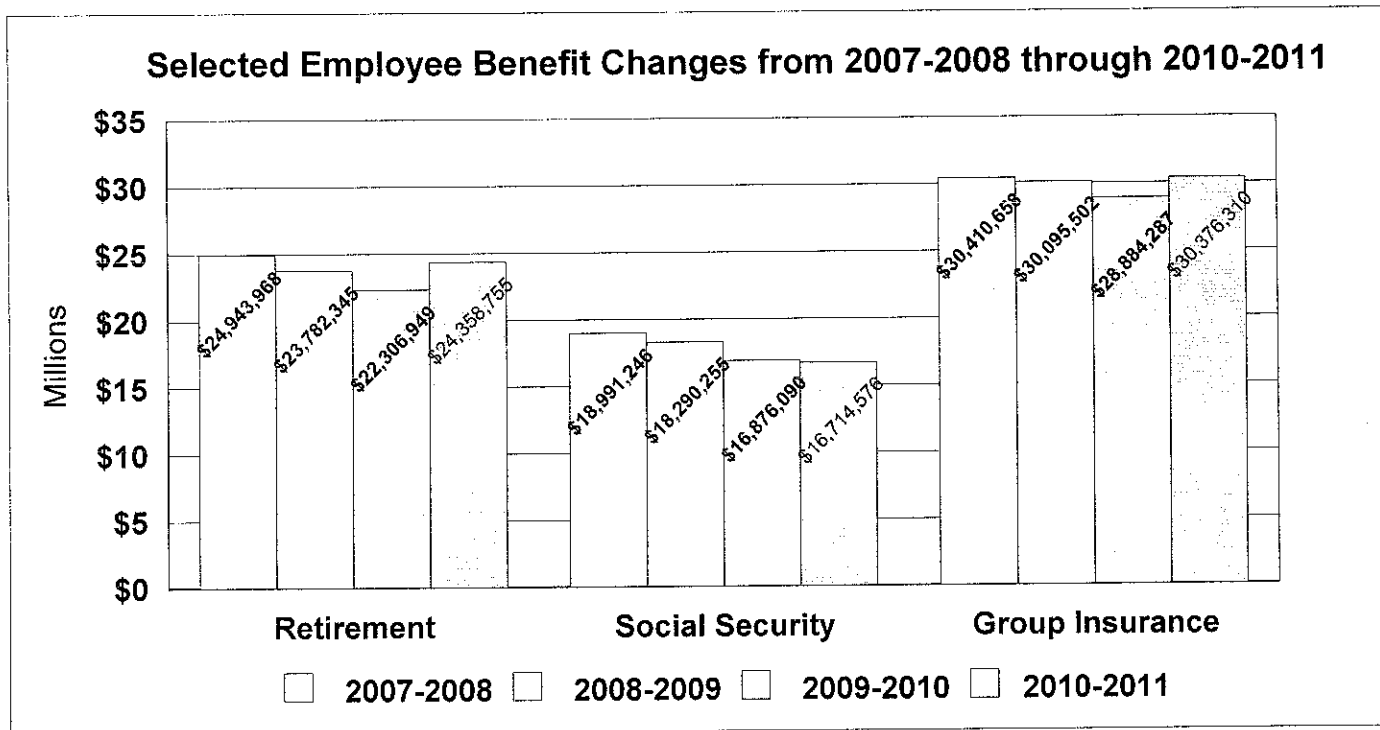
Comparative Statement of Salaries for the General Fund Including Federal Stabilization  
For the Fiscal Years 2007-2008 through 2011-2012  
Based Upon Results of Operations Through December 31, 2010

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	Amended	Projected
			Original	Unaudited	Original	2010-2011	2010-2011
Classification	Actual	Actual	Budget	Actual	Budget	Budget	Actual
<b>Instructional Personnel</b>							
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	\$137,356,190
Teacher Aides & Para Aides	\$12,765,442	\$11,388,160	\$12,593,387	\$11,959,633	\$12,194,316	\$12,194,316	\$11,935,690
Guidance Counselors	\$7,616,199	\$6,281,056	\$5,149,727	\$5,065,328	\$5,146,940	\$5,146,940	\$4,969,275
Media Specialists	\$1,392,791	\$1,491,904	\$811,366	\$796,284	\$743,103	\$743,103	\$790,991
Psychologists and Social Workers	\$2,257,517	\$2,209,296	\$2,309,559	\$2,186,342	\$2,197,273	\$2,197,273	\$2,264,218
After School Childcare Staff	\$820,636	\$780,594	\$768,755	\$749,244	\$756,736	\$756,736	\$746,656
Part Time Adult Teaching Staff	\$1,949,914	\$1,967,217	\$1,937,382	\$1,729,456	\$1,746,751	\$1,746,751	\$1,890,989
Extra Duty Days	\$5,799,699	\$1,100,554	\$883,863	\$595,247	\$670,685	\$670,685	\$965,871
Longevity (Classified & Instructional)	\$6,946,326	\$7,142,428	\$7,034,105	\$6,940,719	\$6,975,423	\$6,975,423	\$6,741,196
Substitutes-Classified	\$1,007,472	\$1,325,409	\$1,305,307	\$1,584,838	\$1,592,762	\$1,592,762	\$2,157,826
Supplements	\$4,282,666	\$3,850,121	\$2,672,516	\$3,017,251	\$2,986,852	\$2,986,852	\$2,783,831
Temporary/P.T.Hourly	\$1,434,412	\$914,417	\$1,193,549	\$693,166	\$736,632	\$736,632	\$920,036
Terminal Leave Pay	\$1,620,143	\$2,246,651	\$2,212,577	\$3,022,729	\$3,037,843	\$3,037,843	\$3,232,968
One Time Payments	\$3,866,581	\$5,645,512	\$3,262,762	\$2,509,995	\$1,825,393	\$1,825,393	\$2,201,243
<b>Total Instructional Personnel</b>	<b>\$202,131,019</b>	<b>\$193,211,000</b>	<b>\$185,584,052</b>	<b>\$178,190,926</b>	<b>\$179,722,141</b>	<b>\$179,722,141</b>	<b>\$178,956,981</b>
<b>Educational Support Personnel</b>							
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	\$7,309,979
Bus Aides	\$1,031,958	\$911,078	\$992,360	\$907,090	\$911,626	\$911,626	\$949,308
Bus Drivers	\$6,717,756	\$6,276,001	\$6,472,914	\$5,791,869	\$5,689,910	\$5,689,910	\$5,663,812
Custodians	\$9,528,535	\$9,092,862	\$9,961,215	\$8,499,283	\$8,407,011	\$8,407,011	\$8,127,688
Data Processing Pers.	\$2,160,943	\$3,725,000	\$3,622,276	\$3,592,030	\$3,279,010	\$3,279,010	\$3,497,827
District & School Secretarial	\$11,149,416	\$10,968,054	\$10,261,582	\$10,272,211	\$10,429,760	\$10,429,760	\$10,163,176
Extra Duty Days	\$144,169	\$66,250	\$143,403	\$78,757	\$79,150	\$79,150	\$176,715
Longevity (Classified & Instructional)	\$1,383,326	\$1,407,216	\$1,375,969	\$1,478,181	\$1,485,572	\$1,485,572	\$1,487,244
Maint. /Mechanics/Delivery	\$6,929,797	\$6,954,632	\$7,065,255	\$6,844,742	\$6,514,898	\$6,514,898	\$6,603,309
Route & Safety Officers							
<b>Total Educational Support Pers.</b>	<b>\$47,768,114</b>	<b>\$47,556,239</b>	<b>\$46,740,276</b>	<b>\$44,852,946</b>	<b>\$43,309,797</b>	<b>\$43,309,797</b>	<b>\$43,979,058</b>
<b>Administrative Personnel</b>							
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	\$190,651
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	\$4,501,139
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	\$2,251,867
Principals	\$4,939,112	\$4,976,936	\$5,026,705	\$5,019,643	\$4,927,422	\$4,927,422	\$4,864,486
<b>Total Administrative Pers.</b>	<b>\$14,101,523</b>	<b>\$13,529,829</b>	<b>\$13,563,879</b>	<b>\$13,168,120</b>	<b>\$12,351,509</b>	<b>\$12,351,509</b>	<b>\$12,190,317</b>
<b>Grand Total</b>	<b>\$264,000,655</b>	<b>\$254,297,068</b>	<b>\$245,888,207</b>	<b>\$236,211,992</b>	<b>\$235,383,447</b>	<b>\$235,383,447</b>	<b>\$235,126,356</b>

**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 2011-2012**  
**Based Upon Results of Operations Through December 31, 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	24,358,755
Social Security	18,991,246	18,290,255	18,097,372	16,876,090	16,749,886	16,749,886	16,714,576
Group Insurance	30,410,658	30,095,502	29,441,377	28,884,287	30,182,797	30,182,797	30,376,310
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	2,398,812
Employee Assistance Programs including unemployment compensation	217,724	214,290	256,440	467,002	411,995	411,995	212,762
Early Retirement Plan Insurance	958,587	683,973	683,973	647,943	583,149	583,149	672,035
Workers Compensation	3,283,948	2,547,784	2,458,882	2,350,574	235,381	235,381	233,701
<b>Total</b>	<b>\$81,196,862</b>	<b>\$77,819,469</b>	<b>\$76,982,780</b>	<b>\$73,657,876</b>	<b>\$75,721,337</b>	<b>\$75,721,337</b>	<b>\$74,966,950</b>



**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 2011-2012**  
**Based Upon Results of Operations Through December 31, 2010**

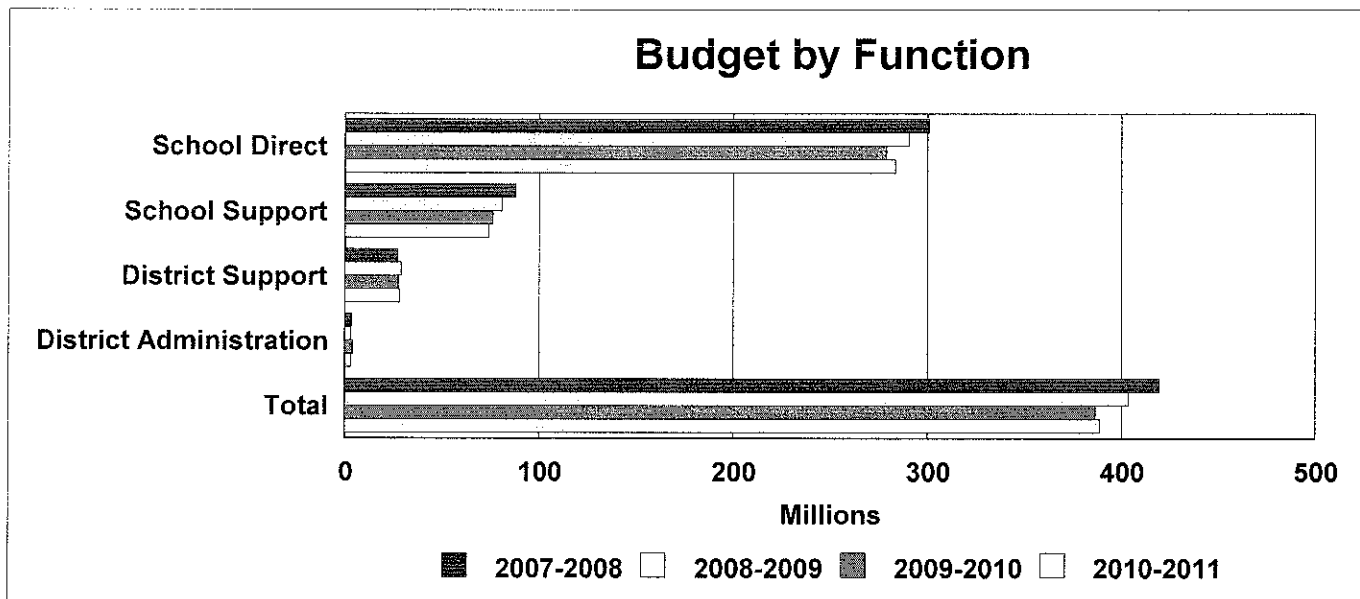
Appropriations by Object	2007-2008 Actual	2008-2009 Actual	2009-2010 Original Budget	2009-2010 Unaudited Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2010-2011 Projected Actual
<b>Purchased Services</b>							
Professional Services	4,237,681	3,534,128	3,775,641	4,594,076	4,301,248	4,301,248	4,676,610
Charter School Payments	19,058,421	23,003,302	28,015,609	25,128,877	28,666,801	28,666,801	27,461,834
Second Chance School Payments	2,626,222	1,967,089	1,616,240	1,789,416	1,746,991	1,746,991	1,856,571
Virtual School Payments			504,000	164,208	328,416	328,416	248,829
Physical Exams	26,110	22,729	22,608	21,511	27,372	27,372	21,371
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	577,235
In County Travel	213,048	198,070	197,016	162,204	171,168	171,168	159,393
Out of County Travel	454,377	200,535	199,469	180,336	189,937	189,937	179,755
Repairs And Maintenance	3,951,200	4,034,890	4,214,105	4,140,569	4,434,707	4,434,707	4,090,903
Rentals and Software Licensing	3,271,207	2,469,568	2,579,257	3,448,582	3,638,573	3,638,573	4,882,916
Postage	337,160	317,088	416,172	296,809	312,757	312,757	315,549
Telephone	554,676	636,472	662,837	557,944	621,144	621,144	491,228
Cell Phones	271,656	273,291	267,825	262,732	208,406	208,406	181,832
Fiber Optic Lines / Technology Hosting Services	584,148	584,148	584,148	796,070	801,839	801,839	1,071,111
Utilities - Water/Sewer	1,218,475	1,087,141	1,120,013	1,192,071	1,200,710	1,200,710	1,233,470
Utilities - Garbage	598,672	608,851	620,940	561,700	527,554	527,554	472,832
Other Purchased Services	3,909,308	3,444,446	3,683,890	3,825,992	4,305,671	4,305,671	3,557,270
<b>Total Purchased Services</b>	<b>44,576,845</b>	<b>45,661,895</b>	<b>51,915,523</b>	<b>50,898,366</b>	<b>54,542,383</b>	<b>54,542,383</b>	<b>53,935,414</b>
<b>Energy Services</b>							
Natural & Bottled Gas	143,088	172,966	174,696	210,498	212,023	212,023	213,565
Electric	9,691,072	10,142,744	12,240,371	9,275,315	9,588,082	9,588,082	8,275,093
Gasoline /Diesel Fuel	3,030,310	2,259,325	2,510,110	2,205,198	2,246,927	2,246,927	2,255,516
<b>Total Energy Services</b>	<b>12,864,470</b>	<b>12,575,035</b>	<b>14,925,178</b>	<b>11,691,011</b>	<b>12,047,033</b>	<b>12,047,033</b>	<b>10,744,174</b>
<b>Materials and Supplies</b>							
Consumable Supplies	7,182,941	7,065,332	7,227,966	6,594,965	7,129,384	7,129,384	6,524,670
State Textbooks	3,378,740	1,441,990	2,217,073	3,617,575	3,643,791	3,643,791	3,649,149
Discretionary Instr. Materials	1,116,138	828,593	824,187	675,183	774,855	774,855	703,359
Periodicals & Newspapers	22,426	21,951	21,834	19,743	20,032	20,032	11,122
Oil & Grease	54,496	62,058	61,728	46,223	59,272	59,272	34,572
Repair Parts/Tires & Tubes	577,743	498,876	576,175	405,135	474,284	474,284	392,035
Other Materials & Supplies	38,135	8,465	8,420	6,725	7,747	7,747	4,093
<b>Total Materials &amp; Supplies</b>	<b>12,370,619</b>	<b>9,927,265</b>	<b>10,937,383</b>	<b>11,365,549</b>	<b>12,109,364</b>	<b>12,109,364</b>	<b>11,319,000</b>
<b>Capital Outlay</b>							
New Library Books	545,577	610,295	651,442	395,203	398,067	398,067	296,267
Audio Visual Capitalized	899						
Audio Visual - Not Capitalized	65,437	35,081	60,468	34,494	34,744	34,744	12,304
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	1,095,050
Computers	1,223,276	495,551	220,520	136,442	137,431	137,431	274,680
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	156,466
Software -Capitalized	265,227						
Software -Not Capitalized	193,265	182,258	190,353	88,173	88,812	88,812	197,925
<b>Total Capital Outlay</b>	<b>3,624,803</b>	<b>2,500,128</b>	<b>2,469,306</b>	<b>1,995,751</b>	<b>2,010,214</b>	<b>2,010,214</b>	<b>2,039,635</b>
<b>Other Expenses</b>							
Dues and Fees	334,892	253,831	252,482	294,525	296,659	296,659	273,701
Judgments							
Miscellaneous Expense	28,344	28,878	28,724	29,505	29,719	29,719	24,602
Field Trips	10,674	10,423	10,368	10,763	10,841	10,841	20,841
<b>Total Other Expenses</b>	<b>373,909</b>	<b>293,132</b>	<b>291,574</b>	<b>334,793</b>	<b>337,219</b>	<b>337,219</b>	<b>319,144</b>
<b>Total Appropriations by Object</b>	<b>73,810,647</b>	<b>70,957,456</b>	<b>80,538,963</b>	<b>76,285,470</b>	<b>81,046,212</b>	<b>81,046,212</b>	<b>78,357,367</b>



**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 2011-2012  
Based Upon Results of Operations Through December 31, 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	252,989,571
Pupil Personnel Services	27,697,594	25,061,176	24,792,683	21,758,232	22,097,373	22,097,373	21,905,849
Instructional Media Services	5,688,308	6,071,064	5,940,106	5,213,687	5,294,951	5,294,951	5,541,797
Instruction and Curriculum Dev	4,457,373	3,752,397	3,649,630	2,756,759	2,739,728	2,739,728	2,712,449
Instructional Staff Training	10,566,873	4,610,032	4,554,215	1,815,137	1,693,430	1,693,430	1,825,683
Instruction Related Technology	6,861,873	2,856,417	1,815,801	1,374,053	1,445,470	1,445,470	1,395,372
Board of Education	869,440	765,076	885,368	1,447,862	870,429	870,429	781,814
Legal Services	465,820	417,500	542,659	498,769	602,383	602,383	577,235
General Administration	2,267,468	1,968,982	1,919,157	2,240,357	2,125,277	2,125,277	1,890,238
School Administration	18,759,294	18,371,708	17,998,270	17,879,482	17,983,166	17,983,166	17,636,432
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	1,959,129
Food Services	69,555	68,826	14,338	72,539	73,669	73,669	70,869
Central Services	6,829,512	6,344,958	6,397,940	5,662,585	5,550,847	5,550,847	5,877,778
Pupil Transportation	19,173,897	17,742,949	16,859,024	16,875,870	16,988,911	16,988,911	16,608,914
Operation of Plant	34,869,715	36,290,746	35,453,319	36,724,525	37,221,942	37,221,942	35,225,709
Maintenance of Plant	15,335,334	17,787,459	17,417,749	16,859,112	17,021,892	17,021,892	16,594,093
Administrative Technology Services	2,138,054	2,020,761	1,983,379	2,380,660	2,367,767	2,367,767	3,116,928
Community Services	1,186,509	1,128,776	1,100,320	1,061,971	1,078,524	1,078,524	1,740,815
Transfers to Other Funds	711,347	728,786	665,181	665,181	698,812	698,812	698,812
<b>Total</b>	<b>419,719,510</b>	<b>403,802,779</b>	<b>404,075,131</b>	<b>386,820,519</b>	<b>392,849,809</b>	<b>392,849,809</b>	<b>389,149,486</b>



### 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.