

**The School Board of Sarasota County, Florida**  
**2008-2009 Final Budget Amendments**  
**Presented September 1, 2009**

**Executive Summary**

Preparation of the Annual Financial Report on occasion requires budget amendments to comply with requirements that no appropriation have insufficient budget. This can happen when funds estimated for carry forward are expended before anticipated and state required entries come after year end. In the tables that follow are brief explanations of the attached state formatted budget amendments.

**General Fund Budget Amendment Number Two**

The General Fund final budget amendment has the net impact of increasing the ending gross fund balance. Below are the tables detailing the changes since the last budget amendment adopted January 20, 2009.

**Estimated Revenue Changes**

Account Description	Increase	Decrease
<b>Federal Direct</b> – The Medicaid funds being received from the state were being reflected in the federal direct portion of the budget. This is correcting the budget to have the budget reflected in the Federal through State and Local account.		1,186,990
<b>Federal through State and Local</b> - This places the budget in the correct state account.	\$1,186,990	
<b>State Revenues</b> – No changes		
<b>Local Revenues</b> – The major increase is related to the collection of real estate taxes above the 95% collection level.	\$4,000,000	
<b>Total Revenue Increase</b>	<b>\$4,000,000</b>	
Appropriation Changes by Object	Increase	Decrease
<b>Salaries</b> – No changes		
<b>Employee Benefits</b> - Transferring excess budget to Capital Outlay.		\$250,000
<b>Purchased Services</b> – No changes		
<b>Energy Services</b> – No changes		
<b>Materials and Supplies</b> – No changes		
<b>Capital Outlay</b> – The final expenditures for capital outlay exceeded the budget. This was caused by schools spending from funds that had been estimated to be carry forward into 2009-2010.	\$250,000	
<b>Other Expenses</b> – No changes		
<b>Total Appropriation - No change</b>	<b>\$0</b>	

**The School Board of Sarasota County, Florida**  
**2008-2009 Final Budget Amendments**  
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**General Fund Tentative Budget Amendment Number One - continued**

<b>Appropriation Changes by Function</b>	<b>Increase</b>	<b>Decrease</b>
<b>Total Appropriations by Function Changes</b> - The changes between functions net to \$0.00.	\$0	
<b>Other Financing Sources and (Uses)</b>	<b>Increase</b>	<b>Decrease</b>
<b>Transfers In from Capital</b> - The state changed the way in which charter school capital is to be recorded by school districts. It now is recorded in the capital fund and then transferred into the General Fund. The Charter School capital transfer is \$1,700,000. The balance of the increase in the transfer is related to the final expenditures for maintenance and equipment.	\$3,127,802	
<b>Transfer Out to Other Funds</b> - The transfer to Debt Service for the lease purchase of equipment was increased.	\$38,372	

**Changes to the Estimated Ending Gross Fund Balance**

<b>Account Description</b>	<b>Amount</b>
Add the increase in estimated revenues	\$4,000,000
Add the increase in Transfers In From Capital	\$3,127,802
Less the increase transfers out	(\$38,372)
<b>Net Increase in Estimated Ending Gross Fund Balance</b>	<b>\$7,089,430</b>

**Debt Service Fund Budget Amendment Two**

The majority of the changes are a result of recording the final transactions related to the Certificates of Participation that was completed in the spring of 2009.

**Estimated Revenue Changes**

<b>Account Description</b>	<b>Increase</b>	<b>Decrease</b>
<b>Capital Outlay / Debt Service Withheld for Bonds</b> - This increase is related to state required entries received at the end of the fiscal year.	\$478	
<b>Racing Commission Funds</b> - This increase reflects the annual amount due to the School District for retirement of bonds.	\$20,445	
<b>Interest Income</b> - This increase reflects the amount of interest income received by the Debt Service Fund for 2008-2009.	\$736	
<b>Total Revenue Increase</b>	\$21,659	

**Appropriation Changes**

<b>Account Description</b>	<b>Increase</b>	<b>Decrease</b>
<b>Principal Redemption</b> - This increase reflects the final Certificates of Participation entries for 2008-2009.	\$370,261	
<b>Interest Expense</b> - The final amount of interest paid for 2008-2009 was less than originally estimated.		\$2,817,946
<b>Dues and Fees</b> - This increase reflects the final Certificates of Participation entries for 2008-2009.	\$798,500	
<b>Net Decrease in Appropriations</b>		<b>\$1,649,185</b>

**The School Board of Sarasota County, Florida**  
**2008-2009 Final Budget Amendments**  
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**Debt Service Fund Budget Amendment Two - continued**

**Other Financing Sources (Uses) Changes**

Account Description	Increase	Decrease
<b>Transfers In From Capital</b> - The amount needed for the payment of Debt from Capital was less than originally estimated.		\$1,894,342
<b>Transfer in from General Fund</b> - The transfer to Debt Service for the lease purchase of equipment was increased.	\$38,372	
<b>Premium on Sale of Bonds</b> - This premium is a result of the final sale of the Certificates of Participation.	\$744,854	
<b>Net Decrease in Other Financing Sources (Uses)</b>		<b>\$1,111,116</b>

**Changes to the Estimated Ending Gross Fund Balance**

Account Description	Amount
Add the increase in estimated revenues	\$21,659
Add the decrease in appropriations	\$1,649,185
Less the decrease in other financing sources and uses	(\$1,111,116)
<b>Net Increase in Estimated Ending Gross Fund Balance</b>	<b>\$559,728</b>

**Capital Outlay Budget Amendment Three**

The Capital Fund final budget amendment has the net impact of decreasing the ending gross fund balance. Below are the tables detailing the changes since the last budget amendment adopted March 17, 2009.

**Estimated Revenues**

Account Description	Increase	Decrease
<b>Capital Outlay and Debt Service Distributed to Districts</b> - The state each year notifies school districts of the exact amount to record for amounts received from the state.	\$17,747	
<b>District Local Capital Improvement Tax</b> - The increase is related to the amount received in excess of the 95% originally budgeted for property tax collection.	\$1,912,600	
<b>Interest Income</b> - A minor change was made to the budget for interest income.	\$7,420	
<b>Miscellaneous Local Sources</b> - The major components of the increase are related to refunds received from Florida Power and Light for installation of energy saving HVAC systems.	\$1,363,183	
<b>Total Estimated Revenue Increase</b>	<b>\$3,300,950</b>	

**The School Board of Sarasota County, Florida**  
**2008-2009 Final Budget Amendments**  
**Presented September 1, 2009**  
**Capital Outlay Budget Amendment Three - continued**

**Estimated Appropriations and Transfers Out**

Account Description	Increase	Decrease
<b>Library Books (New Libraries)</b> - The amount originally budgeted for Atwater elementary was more than the amount actually spent.		\$240,000
<b>Audio Visual Materials</b> - The budget was increased for materials purchased for Riverview and Atwater.	\$1,875	
<b>Buildings and Fixed Equipment</b> - The budget was increased for funds received from the Riverview Foundation.	\$38,538	
<b>Furniture, Fixtures, and Equipment</b> - The major portion of the change is the lease of computers was in the equipment account. The amount is being transferred to the transfer to Debt Service Fund for payment of the lease purchase of computers.		\$2,236,112
<b>Land</b> - County impact fees that had not been assigned to new construction are being assigned to the purchase of land for new schools.	\$450,054	
<b>Improvements Other than Buildings</b> - The amounts incurred for site work at Riverview, SCTI, and Atwater elementary required a budget increase. The amount had originally been placed in the buildings and fixed equipment budget.	\$3,293,889	
<b>Dues and Fees</b> - The Capital Outlay Debt Service account had a state mandated entry that was not in the original budget.	\$844	
<b>Total Estimated Increase in Appropriations</b>	<b>\$1,309,088</b>	

**Estimated Transfers in and (Out)**

Account Description	Increase	Decrease
<b>Transfer Out to the General Fund</b> - Transfer amount has been increased to reflect the budget amount in the General Fund for the payment of maintenance, equipment, and the payment of property insurance.	\$500,000	
<b>Transfer Out to the Debt Service Fund</b> - The amount was increased for the payment of computers under the lease purchase agreement with H.P.	\$2,004,308	
<b>Total Estimated Increase in Transfers Out</b>	<b>\$2,504,308</b>	

**Changes to the Estimated Ending Gross Fund Balance**

Account Description	Amount
Add the increase in estimated revenues	\$3,300,950
Less the increase in estimated appropriations	(\$1,309,088)
Less the increase in transfers out	(\$2,504,308)
<b>Net Decrease in Estimated Ending Gross Fund Balance</b>	<b>(\$512,446)</b>

**The School Board of Sarasota County, Florida**  
**2008-2009 Final Budget Amendments**  
**Presented September 1, 2009**

**Special Revenue Funds Other Budget Amendment Two**  
**(Federal, State, and Local Grants)**

The Special Revenue Funds budget amendment number two reflects the approval of the Federal stimulus funds awarded in April by the American Recovery and Reinvestment Act. The four grants that received the stimulus funds in April are Individuals with Disabilities Education Act Part B in the amount of \$4,742,104, Individuals with Disabilities Education Act Part B Preschool in the amount of \$149,311, Title 1 in the amount of \$2,201,665, and a competitive Food Service Equipment stimulus grant of \$38,850 for a total of \$7,131,930. Additional stimulus funds have been received in the 2009-2010 fiscal year.

**Special Revenue Funds Budget Amendment One**  
**(Food and Nutrition Services)**

The Special Revenue Funds - Food and Nutrition Services budget amendment adjustment is related to increasing energy services by \$25,000. This adjustment was necessary to cover the final energy services paid by the Food Service Fund.

**Internal Service Fund - Self Insurance Fund**  
**Budget Amendment One**

This budget amendment is decreasing estimated purchased services and increasing employee benefits. This adjustment was necessary to cover the final employee benefits paid to employees in the 2008-2009 fiscal year.

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**General Fund Budget Amendment Number Two (School Board Approved 9/1/09)**  
**Fiscal Year 2008-2009**

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
<b>Estimated Revenues</b>					
Federal Direct	1,525,430	1,525,430		1,186,990	338,440
Federal Through State and Local			1,186,990		1,186,990
State	93,752,100	82,688,550			82,688,550
Local	294,228,846	292,228,846	4,000,000		296,228,846
<b>Total Estimated Revenues</b>	<b>389,506,376</b>	<b>376,442,826</b>	<b>5,186,990</b>	<b>1,186,990</b>	<b>380,442,826</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>4,000,000</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	259,770,055	258,670,055			258,670,055
Employee Benefits	83,627,428	81,327,428		250,000	81,077,428
Purchased Services	48,059,887	47,059,887			47,059,887
Energy Services	15,581,518	14,581,518			14,581,518
Materials and Supplies	11,497,478	10,497,478			10,497,478
Capital Outlay	3,276,924	2,476,924	250,000		2,726,924
Other Expenses	379,286	379,286			379,286
<b>Total Appropriations by Object</b>	<b>422,192,576</b>	<b>414,992,576</b>	<b>250,000</b>	<b>250,000</b>	<b>414,992,576</b>
<b>Net Increase (Decrease) in Appropriations</b>					
<b>Appropriations: (Summary by Function)</b>					
Instructional Services	265,738,563	258,538,563			258,538,563
Pupil Personnel Services	27,906,354	25,906,354			25,906,354
Instructional Media Services	5,731,182	5,731,182	500,000		6,231,182
Instr. & Curriculum Development Ser.	4,480,019	4,480,019		500,000	3,980,019
Instructional Staff Training	5,646,517	8,646,517		1,500,000	7,146,517
Instruction Related Technology	6,913,592	3,913,592			3,913,592
Board of Education	875,993	875,993			875,993
Legal Services	469,331	469,331			469,331
General Administration	2,284,558	2,284,558			2,284,558
School Administration	18,900,685	18,900,685			18,900,685
Facilities Acquisition & Construction	35,264	35,264			35,264
Fiscal Services	2,307,968	2,307,968			2,307,968
Food Services	70,079	70,079			70,079
Central Services	6,880,987	7,080,987			7,080,987
Pupil Transportation Services	19,318,413	19,418,413			19,418,413
Operation of Plant	35,832,533	35,532,533	1,000,000		36,532,533
Maintenance of Plant	15,450,918	17,450,918	500,000		17,950,918
Administrative Technology Services	2,154,169	2,154,169			2,154,169
Community Services	1,195,451	1,195,451			1,195,451
Debt Service					
<b>Total Appropriations by Function</b>	<b>422,192,577</b>	<b>414,992,577</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>414,992,577</b>
<b>Net Increase (Decrease) in Appropriations</b>					
<b>Other Financing Sources (Uses)</b>					
Transfers In	15,288,001	19,651,004	3,127,802		22,778,806
Transfers Out	690,414	690,414	38,372		728,786
<b>Total Other Financing Sources (Uses)</b>	<b>14,597,587</b>	<b>18,960,590</b>	<b>3,089,430</b>		<b>22,050,020</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>(18,088,613)</b>	<b>(19,589,160)</b>			<b>(12,499,730)</b>
<b>Beginning Gross Fund Balance</b>	<b>61,954,052</b>	<b>61,954,052</b>			<b>61,954,052</b>
<b>Ending Gross Fund Balance</b>	<b>43,865,439</b>	<b>42,364,892</b>	<b>7,089,430</b>		<b>49,454,322</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Debt Service Fund Budget Amendment Number Two**  
**Fiscal Year 2008-2009 (School Board Approved 9/01/09)**

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
<b>Estimated Revenues</b>					
Capital Outlay / Debt Service Withheld for Bonds	1,603,897	1,603,897	478	0	1,604,375
Racing Commission Funds	426,055	426,055	20,445	0	446,500
Interest Income	0	0	736	0	736
<b>Total Estimated Revenues</b>	<b>2,029,952</b>	<b>2,029,952</b>	<b>21,659</b>	<b>0</b>	<b>2,051,611</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>21,659</b>		
<b>Appropriations: (Summary by Object)</b>					
Principal Redemption	15,124,897	15,124,897	370,261	0	15,495,158
Interest Expense	4,655,880	6,605,205	0	2,817,946	3,787,259
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	1,500	1,500	798,500	0	800,000
<b>Total Appropriations by Object</b>	<b>19,782,277</b>	<b>21,731,602</b>	<b>1,168,761</b>	<b>2,817,946</b>	<b>20,082,417</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>(1,649,185)</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In From Capital	17,595,699	19,545,024	0	1,894,342	17,650,682
Transfer in From General Fund	149,244	149,244	38,372	0	187,616
Premium on Sale of Bonds	0	0	744,854	0	744,854
Certificates of Participation Issued	0	0	0	0	0
Refunding Bond Issued	0	0	0	0	0
Payments to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers Out to Capital	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>17,744,943</b>	<b>19,694,268</b>	<b>783,226</b>	<b>1,894,342</b>	<b>18,583,152</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>(7,382)</b>	<b>(7,382)</b>	<b>(363,876)</b>	<b>(923,604)</b>	<b>552,346</b>
<b>Beginning Gross Fund Balance</b>	<b>978,141</b>	<b>978,141</b>	<b>0</b>	<b>0</b>	<b>978,141</b>
<b>Ending Gross Fund Balance</b>	<b>970,759</b>	<b>970,759</b>	<b>559,728</b>	<b>0</b>	<b>1,530,487</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Summary of all Capital Outlay Funds Budget**  
**Budget Amendment Number Three (School Board Approved 9/1/09)**  
**Fiscal Year 2008-2009**

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
<b>Estimated Revenues</b>					
Capital Outlay / Debt Service Distributed to Districts	316,093	316,093	17,747	0	333,840
Public Education Capital Outlay	3,093,362	3,093,362	0	0	3,093,362
County Impact Fees	1,100,000	1,000,000	0	0	1,000,000
District Local Capital Improvement Tax	92,840,720	92,808,830	1,912,600	0	94,721,430
Interest Income	4,459,440	4,348,082	7,420	0	4,355,502
Classrooms For Kids	0	1,700,000	0	0	1,700,000
School Infrastructure Thrift	0	0	0	0	0
Local Sales Tax	14,000,000	12,000,000	0	0	12,000,000
Fuel Tax Refund	100,000	100,000	0	0	100,000
F.P.& L. Rebates	0	0	0	0	0
City of NorthPort (N/P High)	0	0	0	0	0
County / City Of Sarasota	0	0	0	0	0
Miscellaneous Local Sources	0	0	1,363,183	0	1,363,183
<b>Total Estimated Revenues</b>	<b>115,909,615</b>	<b>115,366,367</b>	<b>3,300,950</b>	<b>0</b>	<b>118,667,317</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>3,300,950</b>		
<b>Appropriations: Function 7400 (Summary by Object)</b>					
Library Books (New Libraries)	433,125	863,125	0	240,000	623,125
Audio Visual Materials	963	963	1,875	0	2,838
Buildings and Fixed Equipment	365,522,390	159,642,880	38,538	0	159,681,418
Furniture, Fixtures, and Equipment	27,811,537	20,290,108	0	2,236,112	18,053,996
Motor Vehicles (Including Buses)	6,307,035	6,345,535	0	0	6,345,535
Land	5,167,947	4,645,604	450,054	0	5,095,658
Improvements Other Than Buildings	14,423,242	23,945,196	3,293,889	0	27,239,085
Remodeling and Renovations	22,886,592	25,702,597	0	0	25,702,597
Computer Software	519,235	8,212,068	0	0	8,212,068
<b>Total Appropriations by Object</b>	<b>443,072,066</b>	<b>249,648,076</b>	<b>3,784,356</b>	<b>2,476,112</b>	<b>250,956,320</b>
<b>Appropriations: Function 9200 (Debt Service)</b>					
Dues and Fees	0	0	844	0	844
<b>Total Appropriations by Object</b>	<b>0</b>	<b>0</b>	<b>844</b>	<b>0</b>	<b>844</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>0</b>	<b>0</b>	
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Outlay Bonds / Effort Index Grants	0	0	0	0	0
Proceeds of Loans	277,000,000	75,000,000	0	0	75,000,000
Sale of Fixed Assets	0	100,000	0	0	100,000
Transfer (Out) To General Fund	(15,288,001)	(22,278,806)	0	500,000	(22,778,806)
Transfer (Out) To Debt Service	(17,595,699)	(15,646,374)	0	2,004,308	(17,650,682)
<b>Total Other Financing Sources (Uses)</b>	<b>244,116,300</b>	<b>37,174,820</b>	<b>0</b>	<b>2,504,308</b>	<b>34,670,512</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>(83,046,151)</b>	<b>(97,106,889)</b>	<b>(483,406)</b>	<b>0</b>	<b>(97,619,335)</b>
<b>Beginning Gross Fund Balance</b>	<b>113,385,343</b>	<b>113,385,343</b>	<b>0</b>	<b>0</b>	<b>113,385,343</b>
<b>Ending Gross Fund Balance</b>	<b>30,339,192</b>	<b>16,278,454</b>	<b>0</b>	<b>512,446</b>	<b>15,766,008</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Budget Amendment Number Two (School Board Approved 9/1/09)**  
**Fiscal Year 2008-2009**

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
<b>Estimated Revenues</b>					
Federal Direct	870,822	1,257,656	0	0	1,257,656
Federal Through State	22,230,516	23,275,054	7,131,930	0	30,406,984
Local	1,176,930	1,172,987	0	0	1,172,987
<b>Total Estimated Revenues</b>	<b>24,278,268</b>	<b>25,705,697</b>	<b>7,131,930</b>	<b>0</b>	<b>32,837,627</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>7,131,930</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	10,882,181	13,052,347	5,484,251	0	18,536,598
Employee Benefits	4,512,238	4,086,989	1,371,063	0	5,458,052
Purchased Services	4,838,458	4,749,010	4,212	0	4,753,222
Energy Services	33,270	340,432	0	0	340,432
Materials and Supplies	1,371,803	1,220,748	0	0	1,220,748
Capital Outlay	1,150,485	1,038,305	38,850	0	1,077,155
Other Expenses	1,489,833	1,217,866	233,554	0	1,451,420
<b>Total Appropriations by Object</b>	<b>24,278,268</b>	<b>25,705,697</b>	<b>7,131,930</b>	<b>0</b>	<b>32,837,627</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>7,131,930</b>		
<b>Appropriations: (Summary by Function)</b>					
Instructional Services	11,124,434	12,893,148	6,656,858	0	19,550,006
Pupil Personnel Services	5,086,989	4,560,599	4,212	0	4,564,811
Instructional Media Services	54,138	74,558	20,000	0	94,558
Instr. & Curriculum Development Ser.	2,134,752	2,290,949	0	20,000	2,270,949
Instructional Staff Training	3,831,938	3,997,204	0	0	3,997,204
Instruction Related Technology	0	0	0	0	0
Board of Education	0	0	0	0	0
Legal Services	0	0	0	0	0
General Administration	1,404,188	952,830	233,554	0	1,186,384
School Administration	0	22,000	0	0	22,000
Facilities Acquisition & Construction	197,950	193,750	0	0	193,750
Fiscal Services	0	0	0	0	0
Food Service	0	0	38,850	0	38,850
Central Services	2,382	0	15,000	0	15,000
Pupil Transportation Services	251,284	530,446	0	15,000	515,446
Operation of Plant	0	0	616	0	616
Maintenance of Plant	616	616	0	616	0
Administrative Technology Services	0	0	0	0	0
Community Services	189,597	189,597	198,456	0	388,053
Debt Service	0	0	0	0	0
<b>Total Appropriations by Function</b>	<b>24,278,268</b>	<b>25,705,697</b>	<b>7,167,546</b>	<b>35,616</b>	<b>32,837,627</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>7,131,930</b>		
<b>Other Financing Sources (Uses)</b>					
Transfers In			0	0	
Transfers Out			0	0	
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Gross Fund Balance</b>			<b>0</b>	<b>0</b>	
<b>Ending Gross Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Food and Nutrition Services Budget Amendment**  
**Number One (School Board Approved 9/1/08)**  
**Fiscal Year 2008-2009**

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
<b>Estimated Revenues</b>					
National School Lunch Act	6,658,508	6,658,508	0	0	6,658,508
USDA Donated Foods	1,018,662	1,018,662	0	0	1,018,662
State School Breakfast Supplement	62,992	62,992	0	0	62,992
State School Lunch Supplement	98,262	98,262	0	0	98,262
Interest Income	9,756	9,756	0	0	9,756
Food Service Local Collections	9,150,179	9,150,179	0	0	9,150,179
<b>Total Estimated Revenues</b>	<b>16,998,359</b>	<b>16,998,359</b>	<b>0</b>	<b>0</b>	<b>16,998,359</b>
<b>Net Increase (Decrease) in Revenues</b>					
			0		
<b>Appropriations: (Summary by Object)</b>					
Salaries	5,213,413	5,213,413	0	0	5,213,413
Employee Benefits	3,234,173	3,234,173	0	0	3,234,173
Purchased Services	509,171	509,171	0	0	509,171
Energy Services	62,622	62,622	25,000	0	87,622
Materials and Supplies	7,051,683	7,051,683	0	0	7,051,683
Capital Outlay	52,000	52,000	0	0	52,000
Other Expenses	517,441	517,441	0	0	517,441
<b>Total Appropriations by Object</b>	<b>16,640,503</b>	<b>16,640,503</b>	<b>25,000</b>	<b>0</b>	<b>16,665,503</b>
<b>Net Increase (Decrease) in Appropriations</b>					
			25,000		
<b>Other Financing Sources (Uses)</b>					
Transfers In		0	0	0	
Transfers Out To General Fund	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>					
	<b>357,856</b>	<b>357,856</b>	<b>0</b>	<b>25,000</b>	<b>332,856</b>
<b>Beginning Gross Fund Balance</b>					
	<b>727,750</b>	<b>727,750</b>	<b>0</b>	<b>0</b>	<b>727,750</b>
<b>Ending Gross Fund Balance</b>					
	<b>1,085,606</b>	<b>1,085,606</b>	<b>0</b>	<b>25,000</b>	<b>1,060,606</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Internal Service Fund - Self Insurance Fund**  
**Budget Amendment Number One (School Board Approved 9/1/08)**  
**Fiscal Year 2008-2009**

Account Definition	Original Budget	Current Budget	Increase	Decrease	Amended Budget
<b>Estimated Revenues</b>					
Workers' Compensation Services	2,700,000	2,700,000	0	0	2,700,000
Benefit Administration Services	210,000	210,000	0	0	210,000
Dental Plan Services	2,000,000	2,000,000	0	0	2,000,000
Interest Income	559,982	559,982	0	0	559,982
<b>Total Estimated Revenues</b>	<b>5,469,982</b>	<b>5,469,982</b>	<b>0</b>	<b>0</b>	<b>5,469,982</b>
<b>Net Increase (Decrease) in Revenues</b>					
			0		
<b>Appropriations: (Summary by Object)</b>					
Salaries	349,684	349,684	0	0	349,684
Employee Benefits	67,415	67,415	10,000	0	77,415
Purchased Services	868,381	868,381	0	10,000	858,381
Energy Services	0	0	0	0	0
Materials and Supplies	4,000	4,000	0	0	4,000
Capital Outlay	0	0	0	0	0
Other Expenses	4,985,700	4,985,700	0	0	4,985,700
<b>Total Appropriations by Object</b>	<b>6,275,180</b>	<b>6,275,180</b>	<b>10,000</b>	<b>10,000</b>	<b>6,275,180</b>
<b>Net Increase (Decrease) in Appropriations</b>					
			0		
<b>Other Financing Sources (Uses)</b>					
Transfers In From General Fund	541,170	541,170	0	0	541,170
Transfers Out To General Fund	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>541,170</b>	<b>541,170</b>	<b>0</b>	<b>0</b>	<b>541,170</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>					
	(264,028)	(264,028)	(10,000)	(10,000)	(264,028)
<b>Beginning Gross Fund Balance</b>					
	14,104,086	14,104,086	0	0	14,104,086
<b>Ending Gross Fund Balance</b>					
	13,840,058	13,840,058	0	0	13,840,058