

Attachment "A"

The School Board of Sarasota County, Florida General Fund

Projected Results of Operations for the 2013-2014 Fiscal Year Based upon Results of Operations through November 30, 2013

Executive Summary

The General Fund has been updated based upon the results of operations through November 30, 2013. The third calculation of the Florida Education Finance Program (FEFP) was received December 20, 2013. The third calculation contained a large reduction in the weighted full time equivalent (WFTE) programs. Career education had a 90.89 (WFTE) reduction, ESE program 255 had a 14.10 (WFTE) reduction, ESE program 254 had a 60.95 (WFTE) reduction, ESOL had an increase of 44.72 (WFTE), and the (WFTE) add on for Advanced Placement had a reduction of 20 WFTE, International Baccalaureate (IB) had a 78.16 (WFTE) reduction. However there was a (IB) reporting error that has been corrected, which will eliminate this discrepancy. Industry Certified Career Education Supplement had a 53.88 WFTE reduction, Industry catch up an increase of 2 WFTE, and AICE had an increase of 28.32 WFTE. The net reduction in WFTE after factoring in the correction of the (IB) program is a net reduction of 338.55 (WFTE). The loss in WFTE has decreased the F.E.F.P. program by \$1,551,989. The unweighted FTE decrease of 74.57 is attributable to the change in how student funding has been limited to only 1 FTE per student. This includes students taking classes at virtual schools. In summary, the ending fund balance as of June 30, 2014 is estimated to increase by \$740,400 from the original budget. This is down from the increase estimated as of October of \$2,122,314 over the original budget. The ending unassigned fund balance as of June 30, 2014 is estimated to be \$34,590,091 or 8.92% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$9,226,974. The revised projection is now to use \$8,486,574 of the unassigned fund balance. The estimated appropriation changes based upon the results of operations through November 30, 2013, are estimated to decrease by \$2,238,989. The transfer in from the Capital Fund is estimated to be in line with the original budget. The financial pages of the operating fund follow the summary information.

In the below tables are explanations of the changes from the original budget.

Estimated Revenue Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Federal Direct – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon the receipts through November 30, 2013.	\$80,011
State – State revenues decreased based upon the receipt of the third calculation of the Florida Education Finance Program revenues and the results of the 2010-2011 FTE audit.	(\$1,733,519)
Local – Local revenues increased based upon results of operations through November 30, 2013.	\$154,920
Net Decrease in Revenue	(\$1,498,588)

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund**

**Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through November 30, 2013**

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The decrease is a combination of the negotiated salary settlement projected to be less than what was budgeted, savings from the hiring freeze, and the state teacher raise allocation was allocated to salaries, however a portion was for retirement and social security benefits.	(\$1,260,706)
Employee Benefits – The increase is related to the state teacher raise allocation for social security and retirement was included in the salary line item.	\$540,966
Purchased Services – The majority of the decrease is related to the charter schools enrollment decreasing from the original budget.	(\$456,368)
Energy Services – The majority of the decrease is related to electric and natural gas.	(\$138,882)
Materials and Supplies – Based on results of operations through November 30, 2013, it is estimated schools will spend less of their textbook allocation than originally budgeted.	(\$154,978)
Capital Outlay – Based on results of operations through November 30, 2013, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$830,476)
Other Expenses – Based upon the results of operations through November 30, 2013, dues and fees related to instructional materials are estimated to exceed the original budget.	\$61,457
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Decrease in Appropriations by Object	(\$2,238,987)

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund**

**Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through November 30, 2013**

Estimated Gross Fund Balance Changes Projected as of June 30, 2014

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2014, approved September 10, 2013	\$44,253,778
Add the change in Estimated Revenues for 2013-2014	(\$1,498,588)
Add the Decrease in Estimated Appropriations for 2013-2014	\$2,238,987
No change in the transfer in from Capital Funds.	\$0
Estimated Ending Gross Fund Balance as of June 30, 2014	\$44,994,177

Estimated Unassigned Fund Balance Projected as of June 30, 2014

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2014	\$34,590,091 8.92%

The School Board of Sarasota County, Florida
General Fund

Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years 2010-11 through 2013-14
Based Upon Results of Operations through November 30, 2013

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Revenues and Transfers In from Other Funds						
Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,248,813	\$2,328,824
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$77,242,255	\$75,508,736
Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$280,649,758	\$280,804,678
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,228	\$360,140,826	\$360,140,826	\$358,642,238
Transfers In						
Property Insurance Millage transfer	\$2,412,396	\$2,383,887	\$3,149,270	\$3,567,923	\$3,567,923	\$3,567,923
Capital (P.E.C.O.maintenance)	\$2,149,547				\$0	\$0
Transfer of unused rebates from Capital			\$531,000		\$0	\$0
Capital (Charter School)	\$1,742,379	\$1,858,522	\$1,704,643	\$2,556,482	\$2,556,482	\$2,556,482
Capital (Millage maintenance)	\$13,841,928	\$14,880,109	\$13,169,510	\$13,564,595	\$13,564,595	\$13,564,595
Capital (Millage equipment)	\$1,384,612	\$1,337,918	\$1,754,775	\$957,003	\$957,003	\$957,003
Total Transfers In	\$21,530,862	\$20,460,436	\$20,309,198	\$20,646,003	\$20,646,003	\$20,646,003
Total Revenues & Transfers In	\$383,422,594	\$364,126,335	\$363,719,426	\$380,786,829	\$380,786,829	\$379,288,241
Appropriations						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$232,322,566	\$231,061,860
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,416,229	\$68,957,195
Purchased Services	\$53,757,822	\$58,205,200	\$61,386,981	\$65,243,357	\$65,243,357	\$64,786,989
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,545,790	\$10,406,908
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,133,975	\$9,978,997
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,310,384
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$660,747	\$722,203
Transfers Out	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total Appropriations	\$385,419,063	\$364,934,233	\$374,237,991	\$390,013,803	\$390,013,803	\$387,774,816
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$9,226,974)	(\$8,486,574)
Fund Balance						
Beginning Gross Fund Balance	\$66,843,311	\$64,819,785	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753
Adj to Fund Balance	(\$27,057)	(\$12,568)				
Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$44,253,778	\$44,994,177
Composition of Ending Gross Fund Balance						
Assigned for Encumbrances	\$1,940,648	\$1,183,780	\$1,326,387	\$1,326,387	\$1,326,387	\$1,326,387
Non Spendable - Inventory / Prepaid Insurance	\$189,430	\$171,701	\$147,212	\$147,212	\$147,212	\$147,212
Assigned for Categorical & Grant Carry forwards	\$1,328,225	\$2,650,874	\$1,899,774	\$1,899,774	\$1,899,774	\$1,899,774
Assigned for Work Force Development	\$2,246,469	\$4,546,470	\$6,849,049	\$5,719,210	\$5,719,210	\$5,719,210
Assigned School & Department Carry forwards	\$2,901,944	\$2,227,394	\$1,670,768	\$1,311,503	\$1,311,503	\$1,311,503
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$38,541,906	\$36,493,423	\$37,423,799	\$29,251,035	\$29,251,035	\$29,083,111
Unassigned - Amount beyond assigned 10% for all years except above 7.5% for 2013-14	\$17,671,163	\$16,725,675	\$4,163,763	\$4,598,657	\$4,598,657	\$5,506,980
Total Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$44,253,778	\$44,994,177

The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Revenues for the Fiscal Years

2009-2010 through 2013-2014

Based Upon Results of Operations through November 30, 2013

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Federal Direct						
ROTC / PELL / SEOG	\$344,110	\$327,987	\$337,299	\$320,434	\$320,434	\$400,445
Federal Stabilization Funds (FEFP)	\$13,689,576					
Federal Jobs Fund		\$7,979,517				
Federal Stabilization Funds (Work Force Development)	\$635,711					
Medicaid Reimbursement	\$1,705,139	\$2,270,842	\$1,928,379	\$1,928,379	\$1,928,379	\$1,928,379
Total Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,248,813	\$2,328,824
State						
Florida Ed. Finance Program	(\$15,921,846)	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$7,196,770)	(\$8,278,415)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.	(\$152,039)				\$0	(\$181,530)
ESE Scholarships	(\$2,429,583)	(\$2,355,228)	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,803,545)
Virtual Education Contribution		\$18,461	\$58,035		\$0	\$0
Work Force Development	\$9,246,543	\$9,637,132	\$9,385,442	\$8,229,850	\$8,229,850	\$8,229,850
Adults with Disabilities	\$613,848	\$515,161	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery	\$157,686	\$135,772			\$0	\$0
CO&DS Withheld for Admin	\$29,080	\$29,080	\$28,778	\$29,294	\$29,294	\$29,294
Class Size Reduction	\$45,649,077	\$46,023,875	\$46,009,116	\$45,852,447	\$45,852,447	\$45,487,957
Declining Enrollment	\$296,418				\$0	\$0
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,274,376	\$3,275,453
State License Tax	\$246,432	\$233,495	\$224,052	\$235,216	\$235,216	\$235,216
Transportation	\$6,201,351	\$6,000,863	\$6,172,023	\$6,265,085	\$6,265,085	\$6,232,170
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,129,308	\$1,127,537
Voluntary Pre K Program	\$19,314	\$13,229	\$11,188	\$13,326	\$13,326	\$13,326
Supplemental Academic Instruction	\$8,413,385	\$8,043,210	\$8,288,475	\$8,348,718	\$8,348,718	\$8,348,718
Reading Instruction	\$1,580,506	\$1,499,837	\$1,976,561	\$1,984,793	\$1,984,793	\$1,970,212
Teachers Lead Program	\$526,483	\$493,983	\$492,699	\$699,417	\$699,417	\$699,417
Florida School Recognition Program	\$2,417,230	\$1,764,702	\$3,103,125	\$3,103,125	\$3,103,125	\$3,103,125
Excellent Teaching Program	\$324,502				\$0	\$0
DJJ Supplemental Allocation	\$74,014	\$24,416			\$0	\$0
Internet Bandwidth Access				\$97,805	\$97,805	\$97,805
Teacher Salary Increase				\$7,394,444	\$7,394,444	\$7,336,780
Performance Pay (Merit Award Program)	\$64,855	\$63,437			\$0	\$0
Other Miscellaneous State	\$122,444	\$100,585	\$87,157	\$147,479	\$147,479	\$147,479
Total State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$77,242,255	\$75,508,736
Local						
District School Tax (Required Local Effort)	\$201,255,100	\$178,158,018	\$184,548,412	\$197,505,579	\$197,505,579	\$197,505,579
District School Tax (Discretionary)	\$32,353,066	\$30,376,612	\$30,219,398	\$31,359,408	\$31,359,408	\$31,359,408
Voted School Tax	\$43,252,762	\$40,610,444	\$40,400,265	\$41,924,343	\$41,924,343	\$41,924,343
Course Fees	\$1,728,466	\$1,699,971	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559
Childcare Fees	\$1,245,135	\$1,303,302	\$1,544,802	\$1,544,802	\$1,544,802	\$1,662,432
Rent	\$291,314	\$302,764	\$300,824	\$300,824	\$300,824	\$338,114
Interest	\$471,621	\$322,688	\$405,357	\$405,357	\$405,357	\$405,357
Food Service Indirect Cost	\$356,238	\$212,204	\$287,146	\$287,146	\$287,146	\$287,146
Federal Indirect Cost	\$591,150	\$403,264	\$605,074	\$605,074	\$605,074	\$605,074
Other Misc. Sources	\$2,049,855	\$6,539,917	\$4,399,998	\$4,709,666	\$4,709,666	\$4,709,666
Total Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$280,649,758	\$280,804,678
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,227	\$360,140,826	\$360,140,826	\$358,642,238

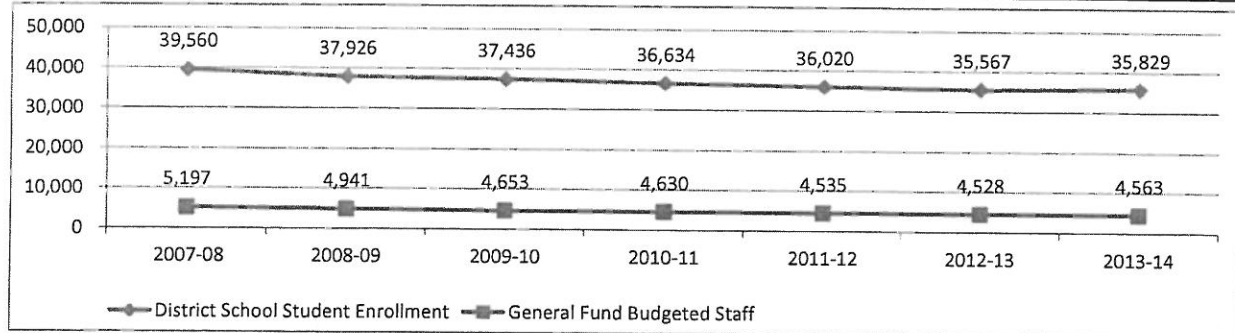
The School Board of Sarasota County, Florida
General Fund

Comparison of Positions

For the Fiscal Years 2009-2010 through 2013-2014

Based Upon Results of Operations through November 30, 2013

Classification	Actual 2010-2011 Filled	Actual 2011-2012 Filled	Actual 2012-2013 Filled	Original 2013-2014 Budget	2013-2014 Amended Budget	2013-2014 Actual 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	2,347.8	2,304.6	2,335.8	2,450.6	2,462.2	2,397.3
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	547.3
Guidance Counselors	75.9	91.0	92.5	95.0	96.8	95.2
Media Specialists	14.0	13.0	14.0			
Psychologists and Social Workers	32.9	32.1	31.1	30.1	30.1	30.1
Total Instructional Personnel	2,999.2	2,937.1	2,984.4	3,136.3	3,155.0	3,069.9
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	105.7	103.7	103.9	104.7	111.0	110.0
Bus Aides	53.0	52.0	54.0	58.0	58.0	49.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	248.5
Custodians	273.6	256.6	266.6	322.6	322.6	274.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	85.2
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	297.5
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	161.1	152.6
Total Educational Support Pers.	1,254.7	1,202.1	1,216.1	1,312.5	1,321.9	1,217.4
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	47.0	49.0	48.0	49.1	47.0	47.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	17.2	19.2	16.2	18.2	17.2	17.2
Principals	42.0	41.0	40.0	38.8	39.0	39.0
Total Administrative Pers.	114.2	117.2	112.2	114.1	111.2	111.2
Grand Total	4,368.1	4,256.4	4,312.7	4,562.9	4,588.1	4,398.5



**The School Board of Sarasota County, Florida
General Fund**

Comparison of Salaries

For the Fiscal Years 2009-2010 through 2013-2014

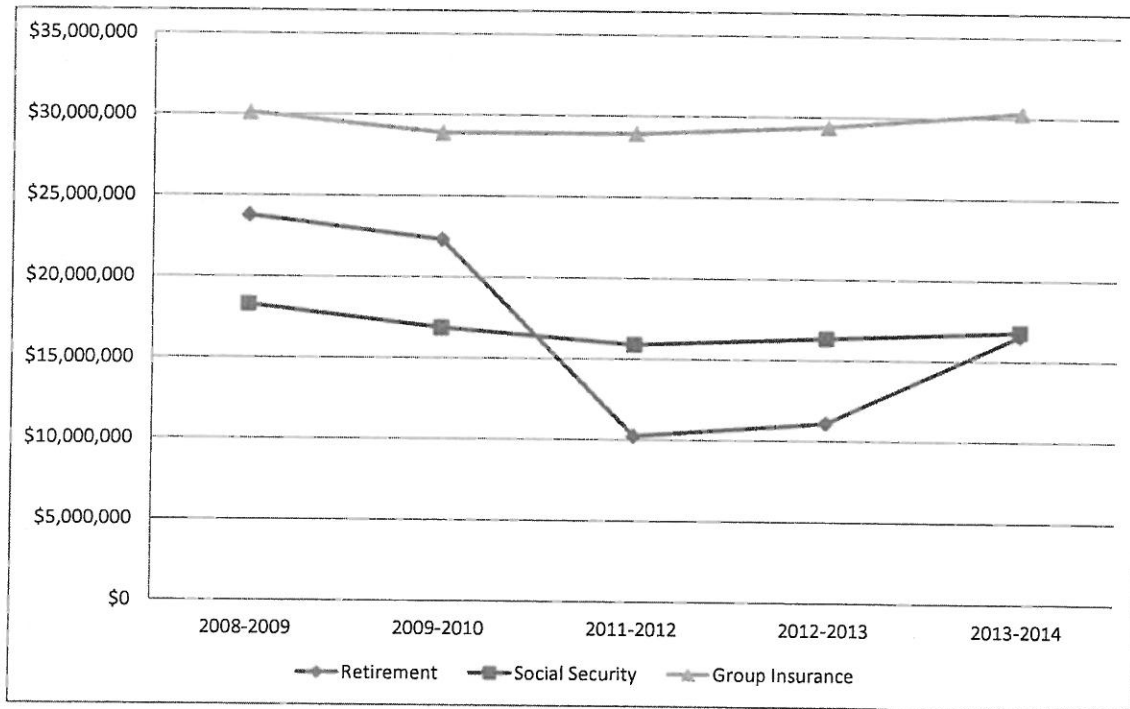
Based Upon Results of Operations through November 30, 2013

Classification	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected 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	\$136,245,445	\$130,702,005	\$131,860,913	\$139,983,245	\$139,983,245	\$135,739,904
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,547,459	\$11,443,505
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,500,409	\$5,802,385
Media Specialists	\$822,317	\$792,558	\$842,686		\$0	\$0
Psychologists and Social Workers	\$2,257,745	\$2,229,795	\$2,129,935	\$2,055,538	\$2,055,538	\$2,176,296
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$823,603	\$941,233
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,441,972	\$1,333,705
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$562,630	\$496,758
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,102,594	\$7,345,016
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,346,648	\$2,594,756
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,840,458	\$2,867,958
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$889,007	\$707,506
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$1,818,720	\$2,098,978
One Time Payments	\$2,347,583	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$3,196,219
Total Instructional Personnel	\$177,011,070	\$169,525,449	\$174,576,617	\$180,108,502	\$180,108,502	\$176,744,218
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	\$7,297,942	\$6,622,689	\$6,586,965	\$6,577,541	\$6,577,541	\$7,096,018
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$846,219	\$860,731
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,293,168	\$5,487,472
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,582,816	\$7,906,595
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,045,965	\$3,421,264
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,214,566	\$9,470,369
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$100,726	\$117,256
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,176,954	\$2,350,596
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,305,503	\$6,477,030
Total Educational Support Pers.	\$43,794,954	\$40,973,963	\$41,314,204	\$41,143,458	\$41,143,458	\$43,187,330
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	\$187,045	\$185,840	\$186,000	\$186,000	\$186,000	\$193,125
Superintendent	\$212,159	\$202,344	\$184,617	\$184,617	\$184,617	\$205,432
Assistant Principals	\$4,616,178	\$4,423,102	\$4,187,855	\$4,287,783	\$4,287,783	\$4,228,917
Asst Superintendents	\$303,228	\$283,313	\$285,694	\$285,694	\$285,694	\$294,980
Directors & Executive Directors	\$2,060,509	\$2,226,871	\$1,843,668	\$1,950,858	\$1,950,858	\$1,732,804
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,175,654	\$4,475,053
Total Administrative Pers.	\$12,294,084	\$11,939,756	\$10,998,186	\$11,070,606	\$11,070,606	\$11,130,311
Grand Total	\$233,100,108	\$222,439,168	\$226,889,007	\$232,322,566	\$232,322,566	\$231,061,860

The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Employee Benefits
For the Fiscal Years 2009-2010 through 2013-2014
Based Upon Results of Operations through November 30, 2013

Employee Benefit Detail	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Retirement	\$24,076,394	\$10,236,720	\$11,104,676	\$15,653,758	\$15,653,758	\$16,563,209
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,559,952	\$16,811,484
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,854,768	\$30,309,605
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,042,982	\$2,049,745
Employee Assistance Programs including unemployment compensation	\$306,784	\$245,156	\$355,599	\$355,599	\$355,599	\$355,599
Early Retirement Plan Insurance	\$658,478	\$629,705	\$625,943	\$625,943	\$625,943	\$577,530
Workers Compensation	\$241,409	\$2,214,272	\$2,219,968	\$2,323,226	\$2,323,226	\$2,290,024
Total	\$74,743,459	\$60,166,687	\$62,044,434	\$68,416,229	\$68,416,229	\$68,957,195



The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2010 through 2013

Based Upon Results of Operations through November 30, 2013

Appropriations by Object	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Purchased Services						
Professional Services	\$4,734,980	\$4,782,120	\$4,050,742	\$2,848,832	\$2,848,832	\$3,565,044
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,666,866	\$42,834,590
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,051,186	\$956,747
Virtual School Payments	\$504,919	\$493,921	\$329,748	\$333,046	\$333,046	\$333,046
Physical Exams	\$20,723	\$21,313	\$20,789	\$21,205	\$21,205	\$17,867
Insurance Premiums	\$2,544,224	\$2,638,165	\$3,431,441	\$3,855,444	\$3,855,444	\$3,855,444
Legal Services	\$347,477	\$187,658	\$261,802	\$264,420	\$264,420	\$220,129
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$187,374	\$162,982
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$288,395	\$310,408
Repairs And Maintenance	\$4,129,745	\$4,146,135	\$3,763,574	\$3,801,210	\$3,801,210	\$3,801,210
Rentals and Software Licensing	\$3,586,230	\$3,944,195	\$3,660,381	\$3,387,232	\$3,387,232	\$3,393,688
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$219,976	\$236,143
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$575,388	\$638,632
Cell Phones	\$184,501	\$173,151	\$152,978	\$154,508	\$154,508	\$154,508
Fiber Optic Lines / Technology Hosting	\$967,358	\$953,695	\$941,179	\$950,591	\$950,591	\$950,591
Utilities - Water/Sewer	\$1,262,195	\$1,318,928	\$1,256,473	\$1,269,038	\$1,269,038	\$1,164,490
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$307,341	\$363,622
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$2,061,308	\$1,827,848
Total Purchased Services	\$53,757,823	\$58,205,198	\$61,386,982	\$65,243,357	\$65,243,357	\$64,786,989
Energy Services						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$147,963	\$93,028
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,978,480	\$7,713,850
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,419,347	\$2,600,030
Total Energy Services	\$11,191,616	\$10,932,264	\$10,738,407	\$10,545,790	\$10,545,790	\$10,406,908
Materials and Supplies						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,278,810	\$6,515,124
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,715,692	\$2,292,048
Discretionary Instr. Materials	\$527,986	\$815,729	\$567,388	\$573,061	\$573,061	\$573,061
Periodicals & Newspapers	\$11,339	\$16,332	\$26,212	\$26,474	\$26,474	\$44,868
Oil & Grease	\$48,649	\$51,743	\$41,376	\$41,790	\$41,790	\$41,790
Repair Parts/Tires & Tubes	\$425,673	\$391,160	\$413,198	\$417,330	\$417,330	\$431,288
Other Materials & Supplies	\$5,269	\$11,365	\$80,018	\$80,818	\$80,818	\$80,818
Total Materials & Supplies	\$9,541,625	\$10,526,975	\$9,789,787	\$10,133,975	\$10,133,975	\$9,978,997
Capital Outlay						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$473,719	\$152,572
Audio Visual Capitalized	\$8,800	\$3,750			\$0	\$0
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$17,026	\$16,439
Buildings & Fixed Equipment	\$4,800				\$0	\$0
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$1,020,512	\$781,756
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$312,380	\$223,745
Motor Vehicles	\$65,000				\$0	\$0
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$176,596	\$71,028
Software -Capitalized					\$0	\$0
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$140,627	\$64,843
Total Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,310,384
Other Expenses						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$606,148	\$666,331
Judgments	\$167				\$0	\$0
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$31,861	\$33,134
Field Trips	\$16,167	\$19,163	\$22,513	\$22,738	\$22,738	\$22,738
Total Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$660,747	\$722,203
Total Appropriations by Object	\$76,876,688	\$81,778,097	\$84,373,964	\$88,724,729	\$88,724,729	\$87,205,482

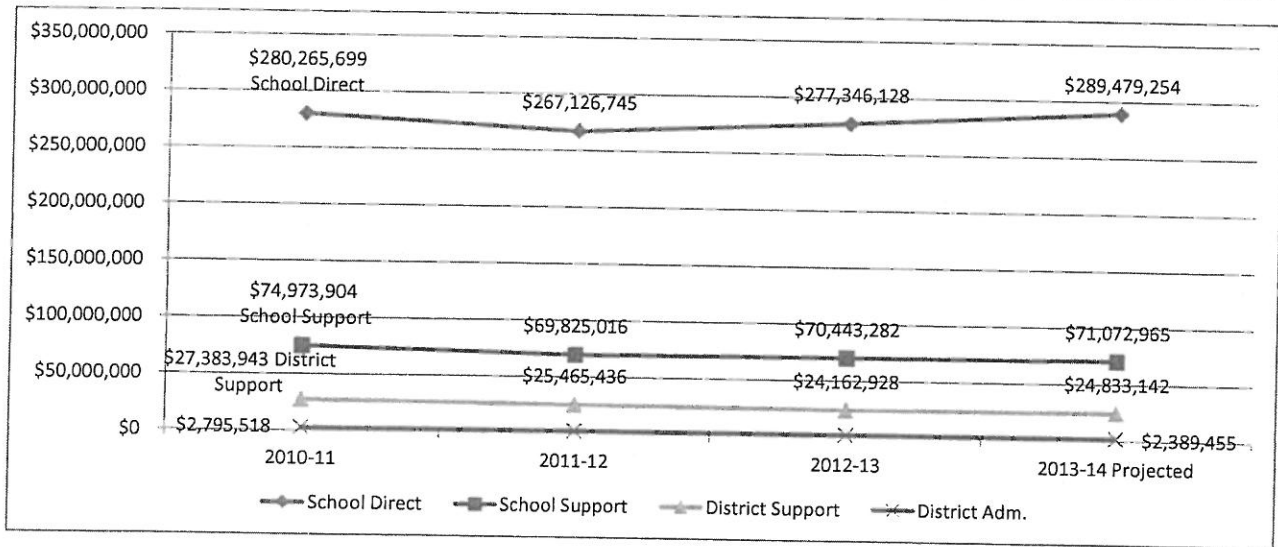
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Appropriations by Function

For the Fiscal Years 2009-2010 through 2014-2015

Based Upon Results of Operations through November 30, 2013

Appropriations by Function	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instruction	\$249,805,297	\$237,579,038	\$248,225,305	\$262,754,098	\$262,754,098	\$260,054,122
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$21,051,444	\$21,190,839
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,605,587	\$3,521,578
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,549,807	\$2,852,109
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,238,677	\$1,186,876
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$2,934,647	\$2,947,979
Board of Education	\$764,277	\$818,210	\$554,705	\$578,088	\$578,088	\$578,088
Legal Services	\$347,477	\$187,100	\$261,577	\$264,420	\$264,420	\$264,420
General Administration	\$1,683,764	\$1,511,725	\$1,469,372	\$1,451,313	\$1,451,313	\$1,546,947
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,624,114	\$16,866,209
Facilities Acquisition & Construction	\$250	\$36,330	\$18,259	\$19,029	\$19,029	\$19,029
Fiscal Services	\$2,007,119	\$2,040,300	\$1,828,780	\$1,775,871	\$1,775,871	\$1,853,783
Food Services	\$29,624	\$39,009	\$90,886	\$94,717	\$94,717	\$94,717
Central Services	\$5,856,076	\$5,402,277	\$5,342,605	\$5,367,820	\$5,367,820	\$5,598,436
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$15,848,578	\$15,975,966
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$34,282,328	\$33,546,809
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,186,220	\$14,105,802
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,050,654	\$3,256,092
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,786,112	\$1,764,735
Transfers to Other Funds	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total	\$385,419,064	\$364,934,232	\$374,237,992	\$390,013,803	\$390,013,803	\$387,774,816



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.