

The School Board of Sarasota County, Florida
General Fund
Budget Amendment Number One For the Fiscal Year 2012-2013
Board Approved January 22, 2013
Executive Summary

The General Fund Budget Amendment Number One is amending the budget to reflect the third recalculation of the Florida Education Finance Program and the results of operations through December 31, 2012. In summary the budget amendment is increasing the fund balance by \$516,038. This change increases the unassigned fund balance to \$38,860,105 or 10.34% to total appropriations. Prior to receiving the third recalculation of the Florida Education Finance Program and the results of operations through December 31, 2012 it was estimated the increase in the estimated ending fund balance as of November 30, 2012 was to be an increase of \$1,643,723. The reduction of \$1,127,685 is due to a combination of the following factors. The state reduced state funding by \$416,494, mainly due to a shortfall of available state funding; the audit for 2011-2012 required a return of \$380,311 to the capital fund for landscaping and moving costs that were paid out of the millage levy capital fund; the balance of the reduction from the estimate at November 30, 2012 of \$846,918 is related to the results of operations through December 31, 2012.

In the below table are explanations of the changes from the Original Budget approved September 11, 2012.

Revenue Changes

Description	Increase (Decrease)
Federal Direct – The increase is related to receiving additional ROTC funds.	\$16,678
State – This decrease is related to the third recalculation of the Florida Education Finance Program revenue. The major portion of the decrease is due to a proration of funds to available state resources.	(\$416,494)
Local – The majority of the increase is related to estimating the proceeds from the tax levies will be 97% rather than the budget of 96%.	\$1,208,620
Net Increase in Estimated Revenues	\$808,804

Appropriation Changes by Object

Description	Increase (Decrease)
Salaries – The increase is primarily from not being able to achieve the level of savings from the hiring freeze that was estimated.	\$1,897,594
Employee Benefits – The decrease is primarily from the group health renewal being a reduction of 2% rather than the budgeted 5% increase.	(\$397,291)
Purchased Services – The majority of the decrease is related to payments to charter schools have reduced based upon them serving fewer students than was originally budgeted.	(\$2,734,989)
Energy Services – The majority of the increase is related to diesel fuel and electricity costs are estimated to be above the budget.	\$941,832
Materials and Supplies – No change based upon results of operations through December 31, 2012.	\$0

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Budget Amendment Number One For the Fiscal Year 2012-2013
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Appropriation Changes by Object – continued

Description	Increase (Decrease)
Capital Outlay – The majority of the increase is related to the schools spending more of their capital transfer funds on furniture / equipment and technology tools.	\$205,309
Other Expenses – No change based upon results of operations through December 31, 2012.	\$0
Net Decrease in Appropriations by Object	(\$87,545)

Appropriation Changes by Function

Description	Increase (Decrease)
Instructional Services – The increase is primarily from not being able to achieve the level of savings from the hiring freeze that was estimated.	\$1,571,324
Pupil Personnel Services – No change based upon results of operations through December 31, 2012.	\$0
Instructional Media Services – The majority of the decrease is related to the purchase of media materials is less than estimated based upon results of operations through December 31, 2012.	(\$252,852)
Instruction and Curriculum Development - Based upon the results of operations through December 31, 2012 the budget is being increased slightly.	\$24,640
Instructional Staff Training – Grant funds are being used to offset the cost to the General Fund.	(\$26,466)
Instructional Related Technology - No change based upon results of operations through December 31, 2012.	\$0
Board of Education – No change based upon results of operations through December 31, 2012.	\$0
Legal Services - No change based upon results of operations through December 31, 2012.	\$0
General Administration - No change based upon results of operations through December 31, 2012.	\$0
School Administration – The decrease is related to the impact of all new Assistant Principals are 11 month rather than 12 month and the retirement of some senior Principals.	(\$369,912)
Facilities Acquisition and Construction – Nothing was originally budgeted in this function. Some work was performed at Fruitville Elementary to help with student pickup.	\$14,105
Fiscal Services - No change based upon results of operations through December 31, 2012.	\$0
Food Services – The General Fund pays the terminal leave of cafeteria workers. The amount has increased above the original estimate.	\$16,893

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Budget Amendment Number One For the Fiscal Year 2012-2013
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Appropriation Changes by Function – continued

Description	Increase (Decrease)
Central Services - Based upon the results of operations through December 31, 2012 the budget is being decreased. This represents approximately a 5.40% reduction. The departments that are in this function are Human Resources, Materials Management, Research and Evaluation, and a portion of Communications and Public Relations.	(\$298,446)
Pupil Transportation Services - Based upon the results of operations through December 31, 2012 the budget is being decreased. This represents a 2.79% decrease.	(\$472,862)
Operation of Plant – The majority of the decrease is related to the custodial function.	(\$456,383)
Maintenance of Plant - Based upon the results of operations through December 31, 2012 the budget is being decreased. This represents a 2.64% reduction.	(\$409,637)
Administrative Technology Services - Based upon the results of operations through December 31, 2012 the budget is being increased. This represents a 10.78 % increase.	\$277,404
Community Services – This function contains the costs associated with the before and after school childcare programs. Based upon the results of operations through December 31, 2012 the budget is being increased. This represents a 19.13 % increase. A portion of the increase is due to an accounting change from charging some of the programs to the instructional function.	\$294,647
Net Decrease in Appropriations by Function	(\$87,545)

Estimated Gross Fund Balance Changes as of June 30, 2013

Description	Increase (Decrease)
Original Budgeted Ending Gross Fund Balance as of June 30, 2013 approved September 11, 2012	\$49,917,459
Add the Increase in Estimated Revenues for 2012-2013	\$808,804
Add the Decrease in Estimated Appropriations for 2012-2013	\$87,545
Less the transfer increase back to the Capital Fund	(\$380,311)
Amended Ending Gross Fund Balance as of June 30, 2013	\$50,433,497

Estimated Unassigned Fund Balance as of June 30, 2013

Description	Increase (Decrease)
Amended Unassigned Fund Balance as of June 30, 2013 estimated based on information as of December 31, 2012 (10.34% of Appropriations)	\$38,860,105

The School Board of Sarasota County, Florida
General Fund Budget Amendment
Number One
Fiscal Year 2012-2013 (School Board Approved January 22, 2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2010-2011 Amended Budget
Estimated Revenues					
Federal Direct	\$2,696,344	\$2,696,344	\$16,678	\$0	\$2,713,022
State	\$76,326,878	\$76,326,878	\$0	\$416,494	\$75,910,384
Local	\$262,136,196	\$262,136,196	\$1,208,620	\$0	\$263,344,816
Total Estimated Revenue	\$341,159,418	\$341,159,418	\$1,225,298	\$416,494	\$341,968,222
Net Increase (Decrease) In Estimated Revenues				\$808,804	
Estimated Appropriations (Summary by Object)					
Salaries	\$226,318,714	\$226,318,714	\$1,897,594	\$0	\$228,216,308
Employee Benefits	\$61,115,338	\$61,115,338	\$0	\$397,291	\$60,718,047
Purchased Services	\$63,622,685	\$63,622,685	\$0	\$2,734,989	\$60,887,696
Energy Services	\$10,898,571	\$10,898,571	\$941,832	\$0	\$11,840,403
Materials and Supplies	\$10,409,320	\$10,409,320	\$0	\$0	\$10,409,320
Capital Outlay	\$1,883,855	\$1,883,855	\$205,309	\$0	\$2,089,164
Other Expenses	\$578,333	\$578,333	\$0	\$0	\$578,333
Total Estimated Appropriations by Object	\$374,826,816	\$374,826,816	\$3,044,735	\$3,132,280	\$374,739,271
Net Increase (Decrease) In Estimated Appropriations by Object				(\$87,545)	
Estimated Appropriations (Summary by Function)					
Instructional Services	\$245,348,243	\$245,348,243	\$1,571,324	\$0	\$246,919,567
Pupil Personnel Services	\$21,271,127	\$21,271,127	\$0	\$0	\$21,271,127
Instructional Media Services	\$5,153,261	\$5,153,261	\$0	\$252,852	\$4,900,409
Instruction and Curriculum Development Services	\$2,420,868	\$2,420,868	\$24,640	\$0	\$2,445,508
Instructional Staff Training	\$1,414,041	\$1,414,041	\$0	\$26,466	\$1,387,575
Instructional Related Technology	\$2,454,490	\$2,454,490	\$0	\$0	\$2,454,490
Board of Education	\$792,535	\$792,535	\$0	\$0	\$792,535
Legal Services	\$186,640	\$186,640	\$0	\$0	\$186,640
General Administration	\$1,522,246	\$1,522,246	\$0	\$0	\$1,522,246
School Administration	\$16,537,734	\$16,537,734	\$0	\$369,912	\$16,167,822
Facilities Acquisition and Construction	\$0	\$0	\$14,105	\$0	\$14,105
Fiscal Services	\$1,943,736	\$1,943,736	\$0	\$0	\$1,943,736
Food Services	\$29,926	\$29,926	\$16,893	\$0	\$46,819
Central Services	\$5,529,486	\$5,529,486	\$0	\$298,446	\$5,231,040
Pupil Transportation Services	\$16,926,047	\$16,926,047	\$0	\$472,862	\$16,453,185
Operation of Plant	\$33,651,747	\$33,651,747	\$0	\$456,383	\$33,195,364
Maintenance of Plant	\$15,530,937	\$15,530,937	\$0	\$409,637	\$15,121,300
Administrative Technology Services	\$2,573,338	\$2,573,338	\$277,404	\$0	\$2,850,742
Community Services	\$1,540,414	\$1,540,414	\$294,647	\$0	\$1,835,061
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Estimated Appropriations by Function	\$374,826,816	\$374,826,816	\$2,199,013	\$2,286,558	\$374,739,271
Net Increase (Decrease) In Estimated Appropriations by Function				(\$87,545)	
Other Financing Sources (Uses)					
Transfers In Public Education Capital Outlay	\$1,742,379	\$1,742,379	\$0	\$0	\$1,742,379
Transfers In Millage Fund	\$18,393,439	\$18,393,439	\$0	\$0	\$18,393,439
Transfers Out Self Insurance Fund	\$550,279	\$550,279	\$380,311	\$0	\$930,590
Total Other Financing Sources and Uses	\$19,585,539	\$19,585,539	\$0	\$380,311	\$19,205,228
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$14,081,859	-\$14,081,859	\$516,038	\$0	-\$13,565,821
Fund Balance					
Beginning Gross Fund Balance	\$63,999,318	\$63,999,318	\$0	\$0	\$63,999,318
Ending Gross Fund Balance	\$49,917,459	\$49,917,459	\$516,038	\$0	\$50,433,497

The School Board of Sarasota County, Florida
Special Revenue (Federal, State, and Local Grants)
Budget Amendment Number Two For the Fiscal Year 2012-2013
Board Approved January 22, 2013

Special Revenue Fund (Federal, State, and Local Grants)

The budget amendment for the Special Revenue Fund (Federal, State, and Local Grants) is increasing both revenues and appropriations in the amount of \$119,239. The additional amount is a net adjustment from new grants and final carry forward certified amounts from grants as of November 30, 2012. This increase brings the total of revenues and appropriations in the Special Revenue Fund (Federal, State, and Local Grants) to \$29,880,330.

In the table below is a listing of the individual grants that are included in the net increase of \$119,239. Following the table is the state required format of the budget amendment.

Description	Increase (Decrease)
Miscellaneous Federal Direct – Additional grant funds for teacher training in American history.	\$3078
Federal through State Vocational Education Acts – The majority of the increase is from the Perkins post secondary grant.	\$105,351
Federal through State Eisenhower Math and Science – Adjustment needed based upon the certified carry forward.	(\$487,630)
Federal through State Individuals with Disabilities – Additional distribution of funds.	\$150,276
Federal through State Title 1- Adjustment needed based upon the certified carry forward.	\$73,545
Federal through State Adult General Education – Small adjustment in grants received by SCTI for adult education.	\$231
Miscellaneous Federal through State – The majority of this decrease is a result of the certified roll forward of funds from 2011-2012.	(\$15,406)
Local Gifts Grants and Bequests – The major grant increases are Children First \$178,248, Selby Middle School Science Labs \$49,783, Sarasota Community Foundation grants \$114,380, Any Given Child \$85,000, Patterson Foundation grants \$74,974, and other miscellaneous grants less than \$3,000 each.	\$528,753
Federal AARA Fund – Small adjustment to reconcile to the final amount of AARA funds received.	(\$6,270)
American Recovery and Reinvestment Act Race to the Top – Adjustment needed for the third year of implementation.	(\$232,690)
Total Budget Amendment Increase	\$119,239

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2012-2013 (School Board Approved 01/22/2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Budget
Estimated Revenues					
Federal Direct (Fund 420)					
Workforce Investment Act 3170	635,000	635,000	0	0	635,000
Community Action Programs 3180	0	0	0	0	
Miscellaneous Federal Direct 3199	238,458	238,458	3,078	0	241,536
Total Federal Direct (Fund 420 & 490)	873,458	873,458	3,078	0	876,536
Other Federal Programs (Fund 420)					
Vocational Education Acts 3201	0	0	0	0	
Vocational Investment Act 3220	484,261	484,261	105,351	0	589,612
Eisenhower Math and Science 3226	1,754,874	1,754,874	0	487,630	1,267,244
Drug Free Schools 3227	0	0	0	0	0
Individuals with Disabilities (IDEA) 3230	11,925,535	11,925,535	150,276	0	12,075,811
Title 1 3240	9,698,703	9,698,703	73,545	0	9,772,248
Adult General Education 3251	428,153	428,153	231	0	428,384
Local Gifts Grants and Bequests Fund (420) 3440	0	0	0	0	
Miscellaneous Federal Through State 3299	1,906,175	1,210,304	0	15,406	1,194,898
Total Other Federal Programs (Fund 420)	26,197,701	25,501,829	329,404	503,036	25,328,197
Miscellaneous Special Revenue (Fund 490)					
Vocational Education Acts 3201	0	0	0	0	
Vocational Investment Act 3220	0	0	0	0	
Eisenhower Math and Science 3226	0	0	0	0	
Drug Free Schools 3227	0	0	0	0	
Individuals with Disabilities (IDEA) 3230	0	0	0	0	
Title 1 3240	0	0	0	0	
Adult General Education 3251	0	0	0	0	
Local Gifts Grants and Bequests Fund (490) 3440	1,093,570	1,093,570	528,753	0	1,622,323
Miscellaneous Federal Through State 3299	0	0	0	0	
Total Miscellaneous Special Revenue (Fund 490)	1,093,570	1,093,570	528,753	0	1,622,323
American Recovery and Reinvestment Act State Fiscal Stabilization Funds (Fund 431)					
State Fiscal Stabilization Funds K-12 3210	0	0	0	0	0
State Fiscal Stabilization Funds Workforce 3211	0	0	0	0	0
State Fiscal Stabilization Funds Excellent Tcr 3213	0	0	0	0	0
Other Federal Thru State 3290	0	0	0	0	0
Total ARRA State Fiscal Stabilization Funds (Fund 431)	0	0	0	0	0
Targeted American Recovery and Reinvestment Act Stimulus Funds (Fund 432)					
Individuals with Disabilities (IDEA) 3230	0	0	0	0	0
Title 1 3240	0	0	0	0	0
Miscellaneous Federal Through State and Local 3299	6,589	6,589	0	6,270	319
Total Targeted ARRA Stimulus Funds (Fund 432)	6,589	6,589	0	6,270	319

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2012-2013 (School Board Approved 01/22/2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Budget
Other American Recovery and Reinvestment Act Stimulus Grants (Fund 433)					
Other Food Services 3269	0	0	0	0	0
Total Other ARRA Stimulus Grants (Fund 433)	0	0	0	0	0
American Recovery and Reinvestment Act Race to the Top (Fund 434)					
Race To The Top	2,285,645	2,285,645	0	232,690	2,052,955
Total ARRA Race to the Top (Fund 434)	2,285,645	2,285,645	0	232,690	2,052,955
Education Jobs Act (Fund 435)					
Education Jobs Fund	0	0	0	0	0
Total Education Jobs Act (Fund 435)	0	0	0	0	0
Total Estimated Revenues all Funds	30,456,962	29,761,091	119,239	0	29,880,330
Net Increase (Decrease) in Revenues All Funds			119,239		
Appropriations: (Summary by Object) Federal Direct and Other Federal Programs (Fund 420)					
Salaries	15,659,177	15,335,776	64,176	0	15,399,951
Employee Benefits	4,372,735	4,328,882	0	356,278	3,972,604
Purchased Services	4,181,403	4,038,529	81,219	0	4,119,748
Energy Services	3,000	3,000	1,263	0	4,263
Materials and Supplies	674,839	651,590	149,243	0	800,833
Capital Outlay	562,796	562,796	0	96,953	465,843
Other Expenses	1,617,209	1,454,715	0	13,224	1,441,491
Total Appropriations by Object Fund 420	27,071,159	26,375,288	295,901	466,455	26,204,733
Net Increase (Decrease) in Appropriations Fund 420			(170,555)		
Appropriations: (Summary by Object) Miscellaneous Special Revenue (Fund 490)					
Salaries	288,577	288,577	206,850	0	495,427
Employee Benefits	28,886	28,886	48,495	0	77,381
Purchased Services	84,550	84,550	190,479	0	275,029
Energy Services	0	0	0	5,966	-5,966
Materials and Supplies	310,891	310,891	141,950	0	452,841
Capital Outlay	380,666	380,666	0	59,583	321,083
Other Expenses	0	0	6,528	0	6,528
Total Appropriations by Object Fund 490	1,093,570	1,093,570	594,302	65,549	1,622,323
Net Increase (Decrease) in Appropriations Fund 490			528,753		
Appropriations: (Summary by Object) ARRA State Fiscal Stabilization Funds (Fund 431)					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 431	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 431			0		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)

Budget Amendment #2

Fiscal Year 2012-2013 (School Board Approved 01/22/2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Budget
Appropriations: (Summary by Object) Targeted ARRA Stimulus Funds (Fund 432)					
Salaries	6,589	6,589	0	6,309	280
Employee Benefits	0	0	39	0	39
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 432	6,589	6,589	39	6,309	319
Net Increase (Decrease) in Appropriations Fund 432			(6,270)		
Appropriations: (Summary by Object) Other ARRA Stimulus Grants (Fund 433)					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 433	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 433			0		
Appropriations: (Summary by Object) ARRA Race to The Top (Fund 434)					
Salaries	968,929	968,929	0	599,958	368,971
Employee Benefits	35,594	35,594	30,769	0	66,363
Purchased Services	708,331	708,331	535,499	0	1,243,830
Energy Services	0	0	0	0	0
Materials and Supplies	160,404	160,404	0	122,419	37,985
Capital Outlay	412,387	412,387	0	76,581	335,806
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 434	2,285,645	2,285,645	566,268	798,958	2,052,955
Net Increase (Decrease) in Appropriations Fund 434			(232,690)		
Appropriations: (Summary by Object) Education Jobs Act (Fund 435)					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 435	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 435			0		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2012-2013 (School Board Approved 01/22/2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Budget
Total Appropriations by Object Fund All Funds	30,456,962	29,761,091	1,456,510	1,337,271	29,880,330
Net Increase (Decrease) in Appropriations by Object All Funds			119,239		
Appropriations: (Summary by Function) Federal Direct and Other Federal Programs (Fund 420)					
Instructional Services	19,568,156	19,071,427	0	1,922,831	17,148,596
Pupil Personnel Services	2,539,156	2,539,156	189,448	0	2,728,604
Instructional Media Services	0	0	0	0	0
Instr. & Curriculum Development Ser.	851,629	828,379	0	161,080	667,299
Instructional Staff Training	2,394,741	2,381,343	1,406,118	0	3,787,461
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	659,865	641,400	429,534	0	1,070,934
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	15,488	15,488	0	9,830	5,658
Fiscal Services	0	0	0	0	0
Food Service	0	0	0	0	0
Central Services	116,060	116,060	0	116,060	0
Pupil Transportation Services	288,764	144,735	5,160	0	149,895
Operation of Plant	2,300	2,300	8,986	0	11,286
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	635,000	635,000	0	0	635,000
Debt Service	0	0	0	0	0
Total Appropriations by Function (Fund 420)	27,071,159	26,375,288	2,039,246	2,209,801	26,204,733
Net Increase (Decrease) in Appropriations Fund 420			(170,555)		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)

Budget Amendment #2

Fiscal Year 2012-2013 (School Board Approved 01/22/2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Budget
Appropriations: (Summary by Function) Miscellaneous Special Revenue (Fund 490)					
Instructional Services	377,994	377,994	294,042	0	672,036
Pupil Personnel Services	323,800	323,800	0	207,380	116,420
Instructional Media Services	0	0	625	0	625
Instr. & Curriculum Development Ser.	1,247	1,247	73,831	0	75,078
Instructional Staff Training	389,329	389,329	177,222	0	566,551
Instruction Related Technology	0	0	0	0	
Board of Education	0	0	0	0	
Legal Services	0	0	0	0	
General Administration	0	0	75,190	0	75,190
School Administration	0	0	0	0	
Facilities Acquisition & Construction	0	0	0	0	
Fiscal Services	0	0	0	0	
Food Service	0	0	0	0	
Central Services	0	0	85,000	0	85,000
Pupil Transportation Services	1,200	1,200	0	12,230	-11,030
Operation of Plant	0	0	0	0	
Maintenance of Plant	0	0	0	0	
Administrative Technology Services	0	0	0	0	
Community Services	0	0	0	0	
Debt Service	0	0	42,453	0	42,453
Total Appropriations by Function (Fund 490)	1,093,570	1,093,570	748,363	219,610	1,622,323
Net Increase (Decrease) in Appropriations Fund 490			528,753		
Appropriations: (Summary by Function) ARRA State Fiscal Stabilization Funds (Fund 431)					
Instructional Services	0	0	0	0	
Pupil Personnel Services	0	0	0	0	
Instructional Media Services	0	0	0	0	
Instr. & Curriculum Development Ser.	0	0	0	0	
Instructional Staff Training	0	0	0	0	
Instruction Related Technology	0	0	0	0	
Board of Education	0	0	0	0	
Legal Services	0	0	0	0	
General Administration	0	0	0	0	
School Administration	0	0	0	0	
Facilities Acquisition & Construction	0	0	0	0	
Fiscal Services	0	0	0	0	
Food Service	0	0	0	0	
Central Services	0	0	0	0	
Pupil Transportation Services	0	0	0	0	
Operation of Plant	0	0	0	0	
Maintenance of Plant	0	0	0	0	
Administrative Technology Services	0	0	0	0	
Community Services	0	0	0	0	
Debt Service	0	0	0	0	
Total Appropriations by Function (Fund 431)	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 431			0		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)

Budget Amendment #2

Fiscal Year 2012-2013 (School Board Approved 01/22/2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Budget
Appropriations: (Summary by Function) Targeted ARRA Stimulus Funds and Other ARRA Stimulus Grants (Fund 432 & 433)					
Instructional Services	6,589	6,589	0	6,589	
Pupil Personnel Services	0	0	0	0	
Instructional Media Services	0	0	0	0	
Instr. & Curriculum Development Ser.	0	0	903	0	903
Instructional Staff Training	0	0	0	584	-584
Instruction Related Technology	0	0	0	0	
Board of Education	0	0	0	0	
Legal Services	0	0	0	0	
General Administration	0	0	0	0	
School Administration	0	0	0	0	
Facilities Acquisition & Construction	0	0	0	0	
Fiscal Services	0	0	0	0	
Food Service	0	0	0	0	
Central Services	0	0	0	0	
Pupil Transportation Services	0	0	0	0	
Operation of Plant	0	0	0	0	
Maintenance of Plant	0	0	0	0	
Administrative Technology Services	0	0	0	0	
Community Services	0	0	0	0	
Debt Service	0	0	0	0	
Total Appropriations by Function (Fund 432 & 433)	6,589	6,589	903	7,173	319
Net Increase (Decrease) in Appropriations Fund 432 & 433			(6,270)		
Appropriations: (Summary by Function) ARRA Race To The Top (Fund 434)					
Instructional Services	282,510	282,510	0	212,721	69,789
Pupil Personnel Services	0	0	0	0	
Instructional Media Services	0	0	0	0	
Instr. & Curriculum Development Ser.	38,873	38,873	0	13,343	25,530
Instructional Staff Training	455,845	455,845	0	254,678	201,167
Instruction Related Technology	104,598	104,598	764,577	0	869,175
Board of Education	0	0	0	0	
Legal Services	0	0	0	0	
General Administration	0	0	0	0	
School Administration	0	0	0	0	
Facilities Acquisition & Construction	0	0	0	0	
Fiscal Services	32,626	32,626	19,094	0	51,720
Food Service	0	0	0	0	
Central Services	1,371,192	1,371,192	0	535,618	835,574
Pupil Transportation Services	0	0	0	0	
Operation of Plant	0	0	0	0	
Maintenance of Plant	0	0	0	0	
Administrative Technology Services	0	0	0	0	
Community Services	0	0	0	0	
Debt Service	0	0	0	0	
Total Appropriations by Function (Fund 434)	2,285,644	2,285,644	783,671	1,016,360	2,052,955
Net Increase (Decrease) in Appropriations Fund 434			(232,689)		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2

Fiscal Year 2012-2013 (School Board Approved 01/22/2013)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Budget
Appropriations: (Summary by Function) Education Jobs Act (Fund 435)					
Instructional Services	0	0	0	0	0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
Instr. & Curriculum Development Ser.	0	0	0	0	0
Instructional Staff Training	0	0	0	0	0
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	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	0	0	0	0	0
Fiscal Services	0	0	0	0	0
Food Service	0	0	0	0	0
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	0	0	0	0	0
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Appropriations by Function (Fund 435)	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 435			0		
Total Appropriations by Function All Funds	30,456,962	29,761,091	3,572,183	3,452,944	29,880,330
Net Increase (Decrease) in Appropriations by Function All Funds			119,239		
Other Financing Sources (Uses)					
Transfer In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

The School Board of Sarasota County, Florida
Special Revenue (Food and Nutrition Services)
Budget Amendment Number One For the Fiscal Year 2012-2013
Board Approved January 22, 2013

Special Revenue Fund (Food and Nutrition Services)

The budget amendment for the Special Revenue Fund (Food and Nutrition Services) is increasing revenues by \$382,107 and increasing appropriations in the amount of \$264,754. These adjustments are a result of operations through November 30, 2012. The increase in revenues and appropriations increases the estimated ending fund balance as of June 30, 2013 from \$3,354,494 to \$3,471,847. In summary the Food and Nutrition ending gross fund balance estimated as of June 30, 2013 are 20.94% of appropriations. This places the fund in an excellent position to help offset the unknown consequences of the severe drought from last summer and other unknown economic challenges.

In the table below is a detailed listing of the specific line item changes. Following the table is the state required format of the budget amendment.

Estimated Revenues

Description	Increase (Decrease) From the Original Budget
National School Lunch Act – As more families become eligible for free and reduced lunch participation the federal revenues are increasing.	\$506,486
USDA Donated Foods – It is anticipated the summer drought will reduce the amount of federal commodities that will be available for the balance of this year.	(\$275,966)
Interest Income – A small increase is estimated based upon having an increase in funds to invest.	\$123
Food Service Local Collections – Based upon the results of operations through November 30, 2012 local collections are increasing above the original budget.	\$151,464
Net Estimated Increase in Revenues	\$382,107

Estimated Appropriations

Description	Increase (Decrease) From the Original Budget
Salaries – A slight decrease based upon results of operations through December 31, 2012	(\$42,341)
Employee Benefits – The majority of the decrease is based upon the group insurance renewal was a 2% reduction and a 5% increase was budgeted.	(\$144,427)
Purchased Services – The majority of the decrease is related to a decrease in professional services and freight and delivery costs.	(\$29,793)

The School Board of Sarasota County, Florida
Special Revenue (Food and Nutrition Services)
Budget Amendment Number One For the Fiscal Year 2012-2013
Board Approved January 22, 2013

Estimated Appropriations - continued

Description	Increase (Decrease) From the Original Budget
Energy Services – Natural gas expenditures are estimated to increase based upon results of operations through November 30, 2012.	\$7,565
Materials and Supplies – The majority of the increase is in the cost of food as a result of the Midwest drought.	\$398,735
Capital Outlay – The Capital funds up to \$100,000 per year in replacement equipment. This year there are additional refrigeration replacements which will have to be funded from the Food Service Fund.	\$69,500
Other Expenses – With appropriations increasing, the indirect cost paid to the General Fund increases.	\$5,515
Net Estimated Increase in Appropriations	\$264,754

Gross Fund Balance Estimated Changes as of June 30, 2013

Description	Increase (Decrease) From the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2013 as approved September 11, 2012	\$3,354,494
Add the Increase in Estimated Revenues	\$382,107
Less the Decrease in Estimated Appropriations	(\$264,754)
Amended Estimated Ending Gross Fund Balance as of June 30, 2013	\$3,471,847

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Food and Nutrition Services
Budget Amendment #1 (Board Approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Estimated Revenues					
National School Lunch Act	10,048,169	10,048,169	506,486	0	10,554,655
USDA. Donated Foods	661,028	661,028	0	275,966	385,062
Fresh Fruit & Vegetable Grant	190,511	190,511	0	0	190,511
State School Breakfast Supplement	64,099	64,099	0	0	64,099
State School Lunch Supplement	109,291	109,291	0	0	109,291
State Miscellaneous Income	3,197	3,197	0	0	3,197
Interest Income	5,050	5,050	123	0	5,173
Food Service Local Collections	5,519,376	5,519,376	151,464	0	5,670,840
Local Miscellaneous Income	17,200	17,200	0	0	17,200
Total Estimated Revenues	16,617,921	16,617,921	658,073	275,966	17,000,028
Net Increase (Decrease) in Revenues			382,107		
Appropriations: (Summary by Object)					
Salaries	4,895,809	4,895,809	0	42,341	4,853,468
Employee Benefits	3,040,009	3,040,009	0	144,427	2,895,582
Purchased Services	445,558	445,558	0	29,793	415,765
Energy Services	64,812	64,812	7,565	0	72,377
Materials and Supplies	7,264,777	7,264,777	398,735	0	7,663,512
Capital Outlay	282,500	282,500	69,500	0	352,000
Other Expenses	323,148	323,148	5,515	0	328,663
Total Appropriations by Object	16,316,613	16,316,613	481,315	216,561	16,581,367
Net Increase (Decrease) in Appropriations			264,754		
Excess (Deficiency) of Revenues over Appropriations	301,308	301,308	117,353	0	418,661
Beginning Gross Fund Balance	3,053,186	3,053,186	0	0	3,053,186
Ending Gross Fund Balance	3,354,494	3,354,494	117,353	0	3,471,847

The School Board of Sarasota County, Florida
Internal Service – Self Insurance Fund
Budget Amendment Number One For the Fiscal Year 2012-2013
Board Approved January 22, 2013

Executive Summary

The Internal Service – Self Insurance Fund budget amendment number one is increasing appropriations to reflect an increase in the settlement of claims. Claims in the auto liability portion of the self insurance fund have increased from the original budget. These claims are estimated to increase appropriations by \$200,000. In the Workers Compensation portion of the self insurance fund the fee paid to the state has increased. This increase is estimated at \$35,000. The combination of these two appropriation increases will decrease the ending gross fund balance by \$235,000. In the below table are explanations of the changes from the Original Budget approved September 11, 2012.

Revenue Changes – None

Appropriation Changes

Description	Increase (Decrease)
Salaries – No change based upon results of operations through December 31, 2012	\$0
Employee Benefits – No change based upon results of operations through December 31, 2012	\$0
Purchased Services – The increase is related to an increase in the workers compensation fee that is paid to the state.	\$35,000
Materials and Supplies – No change based upon results of operations through December 31, 2012.	\$0
Other Expenses – The claims payments for auto liability contained claims from prior years that have been settled in this fiscal year.	\$200,000
Net Increase in Appropriations	\$235,000

Estimated Gross Fund Balance Changes as of June 30, 2013

Description	Increase (Decrease)
Original Budgeted Ending Gross Fund Balance as of June 30, 2013 approved September 11, 2012	\$11,645,674
Less the Increase in Estimated Appropriations for 2012-2013	\$235,000
Amended Final Ending Gross Fund Balance as of June 30, 2013	\$11,410,674

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Internal Service Fund - Self Insurance Fund
Budget Amendment #1 (Board approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-13 Amended Budget
Estimated Revenues					
Workers' Compensation Services	2,600,000	2,600,000	0	0	2,600,000
Benefit Administration Services	190,000	190,000	0	0	190,000
Dental Plan Services	2,240,000	2,240,000	0	0	2,240,000
Interest Income	61,648	61,648	0	0	61,648
Inc (Dec) - Fair Value Invest	0	0	0	0	0
Total Estimated Revenues	5,091,648	5,091,648	0	0	5,091,648
Net Increase (Decrease) in Revenues			0		
Appropriations: (Summary by Object)					
Salaries	295,000	295,000	0	0	295,000
Employee Benefits	53,000	53,000	0	0	53,000
Purchased Services	663,566	663,566	35,000	0	698,566
Energy Services	0	0	0	0	0
Materials and Supplies	2,150	2,150	0	0	2,150
Capital Outlay	0	0	0	0	0
Other Expenses	5,551,500	5,551,500	200,000	0	5,751,500
Total Appropriations by Object	6,565,216	6,565,216	235,000	0	6,800,216
Net Increase (Decrease) in Appropriations					
Other Financing Sources (Uses)					
Transfer In From General Fund	550,279	550,279	0	0	550,279
Transfers Out To General Fund	0	0	0	0	0
Total Other Financing Sources	550,279	550,279	0	0	550,279
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(923,289)	(923,289)	0	235,000	(1,158,289)
Beginning Gross Fund Balance	12,568,963	12,568,963	0	0	12,568,963
Ending Gross Fund Balance	11,645,674	11,645,674		235,000	11,410,674

**The School Board of Sarasota County, Florida
Capital Outlay Fund Budget Amendment Number One**

January 22, 2013

Executive Summary

The Capital Outlay budget amendment number one is a reflection of the changes from the adopted budget on September 11, 2012 to the budget that is in the online system as of December 31, 2012. The most significant changes are the transfer from the General Fund to the Millage Levy Fund in the amount of \$380,311 to reimburse questioned expenditures by the auditor general and a transfer from the sales tax fund to the Millage levy fund in the amount of \$2,490,500 to reimburse for expenditures that are sales tax appropriations. The movement of funds between object codes is related to when new projects are budgeted, the funds are loaded into one object code and then the project manager moves the funds into the correct object codes for capitalization purposes.

The Capital Outlay Fund estimated ending gross fund balance as of June 30, 2013 is being increased by \$92,866 to \$26,287,389.

The table below contains a detailed explanation by line item of the changes from the original adopted budget on September 11, 2012. Following the table of line item explanations is the budget amendment in the state required format.

Revenue Changes

Description	Increase (Decrease)
Estimated Revenues – The increase is for fuel tax that the school board is allowed to be reimbursed from the state of Florida.	\$6,710
Total Increase to Estimated Revenues	\$6,710

Appropriation Changes

Description	Increase (Decrease)
Estimated Appropriations Buildings and Fixed Equipment – The majority of the appropriation decrease is related to having loaded the roll forward funds from 2011-2012 into buildings and fixed equipment, however the funds are needed in the furniture, fixtures, and equipment object code.	(\$1,727,336)
Estimated Appropriations Furniture, Fixtures, and Equipment – The majority of the appropriation increase is related to having loaded roll forward funds from 2011-2012 into the buildings and fixed equipment object code, and now they are being transferred into the furniture, fixtures, and equipment object code.	\$1,423,899
Estimated Appropriations Motor Vehicles – The appropriation decrease is due to a slight decrease needed for the purchase of buses.	(\$25,917)
Estimated Appropriations Land – The majority of the appropriation decrease is related to shifting impact fee funds for Suncoast Polytech for fixed equipment.	(\$43,001)
Estimated Appropriations Improvements Other Than Buildings – The appropriation increase adjusts the budget to how the project managers have moved their project funds through December 31, 2012.	\$306,964

**The School Board of Sarasota County, Florida
Capital Outlay Fund Budget Amendment Number One
January 22, 2013**

Description	Increase (Decrease)
Estimated Appropriations Remodeling and Renovations – The appropriation increase adjusts the budget to how the project managers have moved their project funds through December 31, 2012.	\$359,546
Total Increase in Appropriations	\$294,155

Estimated Gross Fund Balance Changes as of June 30, 2013

Description	Increase (Decrease)
Original Budgeted Ending Gross Fund Balance June 30, 2013	\$26,194,523
Add Increase in Estimated Revenues	\$6,710
Add Increase in Transfer in From the General Fund	\$380,311
Less Increase in Estimated Appropriations	(\$294,155)
Amended Ending Gross Fund Balance as of June 30, 2013	\$26,287,389

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Budget Amendment #1 (Board Approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Estimated Revenues					
Capital Outlay / Debt Service Distributed to Districts	229,628	229,628	0	0	229,628
Public Education Capital Outlay	0	0	0	0	0
County Impact Fees	0	0	0	0	0
District Local Capital Improvement Tax	60,122,016	60,122,016	0	0	60,122,016
Interest Income	714,508	714,508	0	0	714,508
Charter School Capital	1,742,379	1,742,379	0	0	1,742,379
Local Sales Tax	12,985,416	12,985,416	0	0	12,985,416
Fuel Tax Refund	0	0	6,710	0	6,710
FPL Rebates	0	0	0	0	0
City of NorthPort (N/P High)	0	0	0	0	0
Refund of Prior Year Expense	0	0	0	0	0
Miscellaneous Local Sources	1,822,500	1,822,500	0	0	1,822,500
Total Estimated Revenues	77,616,447	77,616,447	6,710	0	77,623,157
Net Increase (Decrease) in Revenues			6,710		
Appropriations: (Summary by Object)					
Library Books (New Libraries)	0	0	0	0	0
Audio Visual Materials	0	0	0	0	0
Buildings and Fixed Equipment	91,341,853	91,341,853	0	1,727,336	89,614,517
Furniture, Fixtures, and Equipment	5,338,030	5,338,030	1,423,899	0	6,761,929
Motor Vehicles (Including Buses)	3,975,000	3,975,000	0	25,917	3,949,083
Land	3,735,051	3,735,051	0	43,001	3,692,050
Improvements Other Than Buildings	13,865,679	13,865,679	306,964	0	14,172,643
Remodeling and Renovations	56,199,404	56,199,404	359,546	0	56,558,950
Dues and Fees	6,000	6,000	0	0	6,000
Computer Software	2,404,038	2,404,038	0	0	2,404,038
Total Appropriations by Object	176,865,055	176,865,055	2,090,409	1,796,254	177,159,210
Net Increase (Decrease) in Appropriations			294,155		
Other Financing Sources					
Sale of Capital Outlay Bonds & Effort Index Grants & Race Track Funds	0	0	0	0	0
Proceeds of Loans	0	0	0	0	0
Transfer from Interfund	0	0	2,490,500	0	2,490,500
Capital Transfer From the General Fund	0	0	380,311	0	380,311
Capital Lease Agreement	0	0	0	0	0
Total Other Financing Sources	0	0	2,870,811	0	2,870,811
Net Increase (Decrease) in Other Financing Sources			2,870,811		
Transfers Out					
Transfers To General Fund	20,135,818	20,135,818	0	0	20,135,818
Transfer to Interfund	0	0	2,490,500	0	2,490,500
Transfers To Debt Service	28,093,356	28,093,356	0	0	28,093,356
Total Transfers Out	48,229,174	48,229,174	2,490,500	0	50,719,674
Net Increase (Decrease) in Transfers Out			2,490,500		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(147,477,782)	(147,477,782)	(1,703,388)	(1,796,254)	(147,384,916)
Beginning Gross Fund Balance	173,672,305	173,672,305	0	0	173,672,305
Ending Gross Fund Balance	26,194,523	26,194,523	92,866	0	26,287,389

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment #1 (Board Approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Qualified School Construction Bonds					
Sale of Bonds	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Qualified School Construction Bonds: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment	6,950,287	6,950,287	0	0	6,950,287
Furniture, Fixtures, and Equipment	0	0	0	0	0
Motor Vehicles (Including Buses)	0	0	0	0	0
Land	0	0	0	0	0
Improvements Other Than Buildings	3,084,891	3,084,891	0	0	3,084,891
Remodeling and Renovations		0	0	0	0
Dues and Fees		0	0	0	0
Computer Software		0	0	0	0
Total Appropriations by Object	10,035,178	10,035,178	0	0	10,035,178
Net Increase (Decrease) in Appropriations			0		
Transfers Out					
Transfers To General Fund		0	0	0	
Capital Transfers Between Capital Funds		0	0	0	0
Transfers To Debt Service		0	0	0	
Total Transfers Out	0	0	0	0	0
Net Increase (Decrease) in Transfers Out			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(10,035,178)	(10,035,178)	-	-	(10,035,178)
Beginning Gross Fund Balance	10,035,178	10,035,178	0	0	10,035,178
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment #1 (Board Approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Capital Outlay and Debt Service Revenues and Financing Sources					
CO & DS Distributed to Districts	229,628	229,628	0	0	229,628
Interest Income	14,508	14,508	0	0	14,508
Total Estimated Revenues	244,135	244,135	0	0	244,135
Net Increase (Decrease) in Revenues			0	0	244,135
Capital Outlay and Debt Service Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment	244,135	244,135	0	0	244,135
Furniture, Fixtures, and Equipment		0	0	0	0
Motor Vehicles (Including Buses)		0	0	0	0
Land		0	0	0	0
Improvements Other Than Buildings		0	0	0	0
Remodeling and Renovations		0	0	0	0
Dues and Fees		0	0	0	0
Computer Software		0	0	0	0
Total Appropriations by Object	244,135	244,135	0	0	244,135
Net Increase (Decrease) in Appropriations			0	0	244,135
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment #1 (Board Approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Capital 2 Mill Levy Section 236.25(2) Estimated Revenues					
Local Property Taxes	60,122,016	60,122,016	0	0	60,122,016
Interest Income	0	0	0	0	0
Total Estimated Revenues	60,122,016	60,122,016	0	0	60,122,016
Net Increase (Decrease) in Revenues			0	0	60,122,016
Capital 2 Mill Levy Section 236.25 (2) Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials	0	0	0	0	0
Buildings and Fixed Equipment	23,021,382	23,021,382	0	1,477,484	21,543,898
Furniture, Fixtures, and Equipment	1,881,548	1,881,548	1,449,810	0	3,331,358
Motor Vehicles (Including Buses)	0	0	0	0	0
Land	0	0	62,390	0	62,390
Improvements Other Than Buildings	1,844,036	1,844,036	0	22,220	1,821,816
Remodeling and Renovations	34,415,654	34,415,654	274,949	0	34,690,603
Dues and Fees	6,000	6,000	0	0	6,000
Computer Software	19,614	19,614	0	0	19,614
Total Appropriations by Object	61,188,234	61,188,234	1,787,149	1,499,704	61,475,679
Net Increase (Decrease) in Appropriations			287,445		
Other Financing Sources					
Capital Lease Agreement	0	0	0	0	0
Capital Transfer Between Capital Funds		0	2,490,500	0	2,490,500
Capital Transfer From the General Fund		0	380,311	0	380,311
Total Other Financing Sources (Uses)	0	0	2,870,811	0	2,870,811
Net Increase (Decrease) in Other Financing Sources			2,870,811		
Transfers Out					
Transfers To General Fund	18,393,439	18,393,439	0	0	18,393,439
Capital Transfers Between Capital Funds		0	0	0	0
Transfers To Debt Service	28,093,356	28,093,356	0	0	28,093,356
Total Transfers Out	46,486,795	46,486,795	0	0	46,486,795
Net Increase (Decrease) in Transfers Out			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(47,553,013)	(47,553,013)	(1,787,149)	(1,499,704)	(44,969,647)
Beginning Gross Fund Balance	59,142,983	59,142,983	0	0	59,142,983
Ending Gross Fund Balance	11,589,970	11,589,970	2,583,366	0	14,173,336

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Budget Amendment #1 (Board Approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Local County Sales Tax Estimated Revenues					
Local Sales Tax	12,985,416	12,985,416	0	0	12,985,416
Interest Income	500,000	500,000	0	0	500,000
Refund of Prior Year Expense		0	0	0	
Total Estimated Revenues	13,485,416	13,485,416	0	0	13,485,416
Net Increase (Decrease) in Revenues			0		
Local County Sales Tax Appropriations: (Summary by Object)					
Library Books (New Libraries)	0	0	0	0	0
Audio Visual Materials	0	0	0	0	0
Buildings and Fixed Equipment	12,639,635	12,639,635	0	61,273	12,578,362
Furniture, Fixtures, and Equipment	3,426,555	3,426,555	2,593	0	3,429,148
Motor Vehicles (Including Buses)	3,975,000	3,975,000	0	25,917	3,949,083
Land	16,917	16,917	0	0	16,917
Improvements Other Than Buildings	785,215	785,215	0	0	785,215
Remodeling and Renovations	21,783,750	21,783,750	84,597	0	21,868,347
Dues and Fees	0	0	0	0	0
Computer Software	2,384,424	2,384,424	0	0	2,384,424
Total Appropriations by Object	45,011,496	45,011,496	87,190	87,190	45,011,496
Net Increase (Decrease) in Appropriations			0		
Other Financing Sources					
Capital Transfer Between Capital Funds		0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Net Increase (Decrease) in Other Financing Sources			0		
Transfers Out					
Transfers To General Fund		0	0	0	
Capital Transfers Between Capital Funds		0	2,490,500	0	2,490,500
Transfers To Debt Service		0	0	0	
Total Transfers Out	0	0	2,490,500	0	2,490,500
Net Increase (Decrease) in Transfers Out			2,490,500		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(31,526,080)	(31,526,080)	(2,577,690)	(87,190)	(34,016,580)
Beginning Gross Fund Balance	39,122,281	39,122,281	0	0	39,122,281
Ending Gross Fund Balance	7,596,201	7,596,201	0	2,490,500	5,105,701

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Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Certificates of Participation					
Loan Proceeds	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificate of Participation					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment	39,526,881	39,526,881	0	300,000	39,226,881
Furniture, Fixtures, and Equipment	1,000	1,000	0	0	1,000
Motor Vehicles (Including Buses)	0	0	0	0	0
Land	0	0	0	0	0
Improvements Other Than Buildings	8,069,124	8,069,124	300,000	0	8,369,124
Remodeling and Renovations		0	0	0	0
Dues and Fees		0	0	0	0
Computer Software		0	0	0	0
Total Appropriations by Object	47,597,005	47,597,005	300,000	300,000	47,597,005
Net Increase (Decrease) in Appropriations			0		
Transfers Out					
Transfers To General Fund		0	0	0	0
Capital Transfers Between Capital Funds		0	0	0	0
Transfers To Debt Service		0	0	0	0
Total Transfers Out	0	0	0	0	0
Net Increase (Decrease) in Transfers Out			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(47,597,005)	(47,597,005)	(300,000)	(300,000)	(47,597,005)
Beginning Gross Fund Balance	47,597,005	47,597,005	0	0	47,597,005
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
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Budget Amendment #1 (Board Approved 1/22/2013)
Fiscal Year 2012-2013

Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
County Impact Fees 1(g), Florida Constitution (1968) section 125.01 Florida Statutes					
Impact Fees	0	0	0	0	0
Interest Income	170,000	170,000	0	0	170,000
Total Estimated Revenues	170,000	170,000	0	0	170,000
Net Increase (Decrease) in Revenues			0		
Other Financing Sources					
Transfer from Interfund	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Net Increase (Decrease) in Other Financing Sources			0		
County Impact Fees Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment	1,453,444	1,453,444	111,421	0	1,564,865
Furniture, Fixtures, and Equipment	28,927	28,927	0	28,504	423
Motor Vehicles (Including Buses)		0	0	0	0
Land	3,718,134	3,718,134	0	105,391	3,612,743
Improvements Other Than Buildings		0	22,474	0	22,474
Remodeling and Renovations		0	0	0	0
Dues and Fees	0	0	0	0	0
Computer Software	0	0	0	0	0
Total Appropriations by Object	5,200,505	5,200,505	133,895	133,895	5,200,505
Net Increase (Decrease) in Appropriations			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(5,030,505)	(5,030,505)	(133,895)	(133,895)	(5,030,505)
Beginning Gross Fund Balance	5,030,505	5,030,505	0	0	5,030,505
Ending Gross Fund Balance	0	0	0	0	0

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Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.)					
Charter School Capital	1,742,379	1,742,379	0	0	1,742,379
Fuel Taxes			6,710	0	6,710
Miscellaneous Local Sources	1,822,500	1,822,500	0	0	1,822,500
Interest Income	0	0	0	0	0
Total Estimated Revenues	3,564,879	3,564,879	6,710	0	3,571,589
Net Increase (Decrease) in Revenues			6,710		
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Appropriations					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment	7,506,089	7,506,089	0	0	7,506,089
Furniture, Fixtures, and Equipment		0	0	0	
Motor Vehicles (Including Buses)		0	0	0	
Land		0	0	0	
Improvements Other Than Buildings	82,413	82,413	6,710	0	89,123
Remodeling and Renovations	0	0	0	0	
Dues and Fees			0	0	
Computer Software		0	0	0	0
Total Appropriations by Object	7,588,502	7,588,502	6,710	0	7,595,212
Net Increase (Decrease) in Appropriations			6,710		
Transfers Out					
Transfer (Out) To General Fund	1,742,379	1,742,379	0	0	1,742,379
Capital Transfers Between Capital Funds			0	0	0
Total Transfers Out	1,742,379	1,742,379	0	0	1,742,379
Net Increase (Decrease) in Transfers Out			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(5,766,002)	(5,766,002)	0	0	(5,766,002)
Beginning Gross Fund Balance	6,011,926	6,011,926	0	0	6,011,926
Ending Gross Fund Balance	245,924	245,924	0	0	245,924

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Account Definition	Original Budget	Current Budget	Increase	Decrease	2012-2013 Amended Budget
Sale of Property Estimated Revenues and Financing Sources					
Sale of Property		0	0	0	
Interest Income	30,000	30,000	0	0	30,000
Total Estimated Revenues	30,000	30,000	0	0	30,000
Net Increase (Decrease) in Revenues			0	0	30,000
Sale of Property Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment		0	0	0	0
Furniture, Fixtures, and Equipment		0	0	0	0
Motor Vehicles (Including Buses)		0	0	0	0
Land		0	0	0	0
Improvements Other Than Buildings		0	0	0	0
Remodeling and Renovations		0	0	0	0
Dues and Fees	0	0	0	0	0
Computer Software		0	0	0	0
Total Appropriations by Object	0	0	0	0	0
Net Increase (Decrease) in Appropriations			0	0	0
Excess (Deficiency) of Revenues over Appropriations and Other Uses	30,000	30,000	0	0	30,000
Beginning Gross Fund Balance	6,732,427	6,732,427	0	0	6,732,427
Ending Gross Fund Balance	6,762,427	6,762,427	0	0	6,762,427