

Attachment "A"

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

**Projected Results of Operations for the 2012-2013 Fiscal Year
Based upon Results of Operations through January 31, 2013**

Executive Summary

The General Fund has been updated based upon the results of operations through January 31, 2013. In summary, the ending fund balance as of June 30, 2013 is estimated to increase by \$1,509,603 from the original adopted budget. The ending unassigned fund balance as of June 30, 2013 is estimated to be \$39,845,797 or 10.63% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$14,081,859. The revised projection is now to use \$12,572,256 of the unassigned fund balance. Estimated revenues have been recalculated based upon the third recalculation of the Florida Education Finance Program. The recalculation decreased our state revenues by \$416,494 due to a \$23 million proration to available state funding. The local estimated revenues have been increased to reflect property tax collections at the 97% level rather than the 96% collection level. This has the impact of increasing local revenues by \$1,208,620. The estimated appropriation changes based upon the results of operations through January 31, 2013, are estimated to decrease by \$700,801 and are detailed in the below tables. 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 – The ROTC reimbursements are estimated to increase slightly.	\$16,677
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 Revenue	\$808,803

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The increase is primarily from not being able to achieve the level of savings from the hiring freeze that was estimated.	\$1,521,464
Employee Benefits – The increase is primarily from salaries coming in above the original budget.	\$210,928
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.	(\$2,836,856)

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

**Projected Results of Operations for the 2012-2013 Fiscal Year
Based upon Results of Operations through January 31, 2013**

Account Description	Amount of Increase (Decrease) from the Original Budget
Energy Services – The majority of the increase is related to diesel fuel and electricity costs are estimated to be above the budget.	\$76,428
Materials and Supplies – A slight decrease based upon results of operations through January 31, 2013.	(\$29,622)
Capital Outlay – A slight decrease based upon results of operations through January 31, 2013.	(\$25,503)
Other Expenses – A slight increase based upon results of operations through January 31, 2013.	\$2,049
Transfer Out to Capital and the Self Insurance Fund – The increase is related to reimbursing the capital fund for landscaping expenses that should have been costed to the General Fund.	\$380,311
Net Decrease in Appropriations by Object	(\$700,801)

Estimated Gross Fund Balance Changes Projected as of June 30, 2013

Account Description	Amount of Increase (Decrease) from the Original Budget
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	\$808,803
Add the Decrease in Estimated Appropriations for 2012-2013	\$700,801
Estimated Ending Gross Fund Balance as of June 30, 2013	\$51,427,063

Estimated Unassigned Fund Balance Projected as of June 30, 2013

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2013 based on the results of operations as of December 31, 2012 (10.63% of Appropriations)	\$39,845,797

Attachment "A"

The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Estimated Revenues, Appropriations, and
Fund Balance for the Fiscal Years 2009-2010 through 2012-2013
Based Upon Results of Operations Through January 31, 2013

Account Description	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013
	Actual	Actual	Actual	Original Budget	Amended Budget	Projected Actual
Revenues and Transfers In from Other Funds						
Federal Direct	18,133,341	16,374,536	10,578,346	2,696,345	2,713,023	2,713,022
State	64,246,717	61,922,491	73,158,369	76,326,878	75,910,384	75,910,384
Local	290,101,011	283,594,705	259,929,184	262,136,195	263,344,815	263,344,815
Total Revenues	372,481,068	361,891,732	343,665,899	341,159,418	341,968,222	341,968,220
Transfers In						
Property Insurance Millage transfer	3,273,772	2,412,396	2,383,887	3,070,000	3,070,000	3,070,000
Capital (P.E.C.O.maintenance)	784,890	2,149,547				
Capital (Charter School)	1,588,728	1,742,379	1,858,522	1,742,379	1,742,379	1,742,379
Capital (Millage maintenance)	15,121,066	13,841,928	14,880,109	14,386,613	14,386,613	14,386,613
Capital (Millage equipment)	1,444,424	1,384,612	1,337,918	936,826	936,826	936,826
Total Transfers In	22,212,880	21,530,863	20,460,435	20,135,818	20,135,818	20,135,818
Total Revenues & Transfers In	394,693,949	383,422,594	364,126,334	361,295,236	362,104,040	362,104,038
Appropriations						
Salaries	236,211,992	233,100,107	222,439,168	226,318,714	228,216,308	227,840,178
Employee Benefits	73,657,876	74,743,458	60,166,687	61,115,338	60,718,047	61,326,266
Purchased Services	50,898,366	53,757,822	58,205,200	63,622,685	60,887,696	60,785,829
Energy Services	11,691,011	11,191,615	10,932,264	10,898,571	11,840,403	10,974,999
Materials and Supplies	11,365,549	9,541,625	10,526,975	10,409,320	10,409,320	10,379,699
Capital Outlay	1,995,751	2,040,820	1,532,171	1,883,855	2,089,164	1,858,352
Other Expenses	334,960	344,804	581,489	578,333	578,333	580,382
Transfers Out	665,181	698,812	550,279	550,279	930,590	930,590
Total Appropriations	386,820,686	385,419,063	364,934,233	375,377,095	375,669,861	374,676,294
Excess (Deficiency) of Revenues and Transfers Over Expenditures	7,873,263	(1,996,469)	(807,899)	(14,081,859)	(13,565,821)	(12,572,256)
Fund Balance						
Beginning Gross Fund Balance	59,042,819	66,919,133	64,819,785	63,999,318	63,999,318	63,999,318
Adj to Fund Balance	3,051	(80,983)	(12,568)			
Ending Gross Fund Balance	66,919,133	64,841,681	63,999,318	49,917,459	50,433,496	51,427,062
Composition of Ending Gross Fund Balance						
Assigned for Encumbrances	2,382,702	1,940,648	1,183,780	1,719,263	1,719,263	1,719,263
Non Spendable - Inventory / Prepaid Insurance	189,430	189,430	171,701	163,116	154,960	147,212
Assigned for Categorical & Grant Carryforwards	2,033,070	1,328,225	2,650,874	2,385,787	2,147,208	1,932,487
Assigned for Work Force Development	1,733,912	2,246,469	4,546,470	4,091,823	3,682,641	5,452,328
Assigned School & Department Carryforwards	3,067,302	2,901,944	2,227,394	2,329,974	2,329,974	2,329,974
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	38,682,069	38,541,906	36,493,423	37,537,710	37,566,986	37,467,629
Unassigned - Amount beyond assigned 10%	18,830,649	17,693,059	16,725,675	1,689,787	2,832,465	2,378,168
Total Ending Gross Fund Balance	66,919,133	64,841,681	63,999,318	49,917,459	50,433,496	51,427,062

Attachment "A"

The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Revenues for the Fiscal Years
2009-2010 through 2012-2013
Based Upon Results of Operations Through January 31, 2013

Account Description	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
Federal Direct						
ROTC / PELL / SEOG	320,172	344,110	327,987	337,827	354,505	354,504
Federal Stabilization Funds (FEFP)	14,429,530	13,689,576				
Federal Jobs Fund			7,979,517			
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)	748,136					
Federal Stabilization Funds (Work Force Development)	648,644	635,711				
Medicaid Reimbursement	1,986,859	1,705,139	2,270,842	2,358,518	2,358,518	2,358,518
Total Federal Direct	18,133,341	16,374,536	10,578,346	2,696,345	2,713,023	2,713,022
State						
Florida Ed. Finance Program	(12,271,860)	(15,921,846)	(3,305,371)	(1,040,670)	(973,406)	(973,406)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.	(1,009,236)	(152,039)				
ESE Scholarships	(2,131,563)	(2,429,583)	(2,355,228)	(2,459,568)	(2,714,118)	(2,714,118)
Virtual Education Contibution			18,461	71,809	61,563	61,563
Work Force Development	9,463,390	9,246,543	9,637,132	9,415,400	9,415,400	9,415,400
Adults with Disabilities	670,438	613,848	515,161	437,887	437,887	437,887
Ed. Enhancement / Lottery	117,621	157,686	135,772			
CO&DS Withheld for Admin	29,080	29,080	29,080	28,922	28,922	28,922
Classrooms for Kids	45,507,690	45,649,077	46,023,875	46,248,958	45,874,446	45,874,446
Declining Enrollment		296,418				
Instructional Materials	3,375,179	3,281,929	3,105,010	3,166,403	3,109,106	3,109,106
State License Tax	242,120	246,432	233,495	232,228	232,228	232,228
Transportation	6,323,538	6,201,351	6,000,863	6,073,077	6,255,896	6,255,896
Safe Schools	1,156,795	1,160,861	1,116,720	1,115,639	1,115,471	1,115,471
Voluntary Pre K Program	20,560	19,314	13,229	13,157	13,157	13,157
Supplemental Academic Instruction	8,336,808	8,413,385	8,043,210	8,288,475	8,288,475	8,288,475
Reading Instruction	1,599,137	1,580,506	1,499,837	1,979,117	1,982,327	1,982,327
Teachers Lead Program	514,707	526,483	493,983	492,699	492,699	492,699
Florida School Recognition Program	2,017,058	2,417,230	1,764,702	2,142,852	2,142,852	2,142,852
Excellent Teaching Program		324,502				
DJJ Supplemental Allocation	72,906	74,014	24,416	20,454		
Teacher Salaries and Benefits						
Technological Tools						
Performance Pay (Merit Award Program)	38,827	64,855	63,437			
Other Miscellaneous State	173,522	122,444	100,585	100,039	147,479	147,479
Total State	64,246,717	61,922,491	73,158,369	76,326,878	75,910,384	75,910,384
Local						
District School Tax (Required Local Effort)	198,907,391	201,255,100	178,158,018	182,690,766	184,188,807	184,188,807
District School Tax (Discretionary)	35,602,471	32,353,066	30,376,612	29,980,845	30,293,146	30,293,146
Voted School Tax	47,596,887	43,252,762	40,610,444	40,081,344	40,498,858	40,498,858
Course Fees	1,887,917	1,728,466	1,699,971	1,815,269	1,815,269	1,815,269
Childcare Fees	1,216,676	1,245,135	1,303,302	1,321,229	1,321,229	1,321,229
Rent	234,832	291,314	302,764	289,733	238,992	238,992
Interest	945,203	471,621	322,688	469,061	469,061	469,061
Food Service Indirect Cost	413,822	356,238	212,204	354,305	354,305	354,305
Federal Indirect Cost	834,900	591,150	403,264	540,956	540,956	540,956
Other Misc. Sources	2,460,912	2,049,855	6,539,917	4,592,687	3,624,193	3,624,193
Total Local	290,101,011	283,594,705	259,929,184	262,136,195	263,344,815	263,344,815
Total Revenues	372,481,068	361,891,732	343,665,899	341,159,418	341,968,222	341,968,220

Attachment "A"

The School Board of Sarasota County, Florida

General Fund

Comparison of Positions

For the Fiscal Years 2009-2010 through 2012-2013

Based Upon Results of Operations Through January 31, 2013

Classification	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013
	Actual Filled	Actual Filled	Actual Filled	Original Budget	Amended Budget	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	2,377.6	2,347.8	2,304.6	2,411.3	2,417.6	2,357.3
Teacher Aides & Para Aides	531.4	528.6	496.4	543.5	543.0	512.0
Guidance Counselors	80.4	75.9	91.0	92.0	96.5	94.5
Media Specialists	14.0	14.0	13.0	14.0	14.0	14.0
Psychologists and Social Workers	31.9	32.9	32.1	31.1	31.1	31.0
After School Childcare Staff						
Part Time Adult Teaching Staff						
Extra Duty Days						
Longevity (Classified & Instructional)						
Substitutes-Classified						
Supplements						
Temporary/P.T.Hourly						
Terminal Leave Pay						
One Time Payments						
Total Instructional Personnel	3,035.4	2,999.2	2,937.0	3,091.9	3,102.2	3,008.8
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	109.1	105.7	103.7	102.1	104.9	104.9
Bus Aides	51.0	53.0	52.0	58.0	58.0	52.0
Bus Drivers	270.9	262.0	251.0	275.0	275.0	249.5
Custodians	287.5	273.6	256.6	322.6	322.6	265.6
Data Processing Pers.	92.2	88.2	86.2	84.2	87.2	83.5
District & School Secretarial	324.6	316.7	298.5	308.7	307.0	305.0
Extra Duty Days						
Longevity (Classified & Instructional)						
Maint. /Mechanics/Delivery	165.9	155.5	154.1	168.5	165.1	154.1
Total Educational Support Pers.	1,301.1	1,254.6	1,202.1	1,319.0	1,319.7	1,214.5
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	52.0	47.0	49.0	48.0	48.0	48.0
Associate Superintendents	3.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	19.2	17.2	19.2	19.2	19.2	18.2
Principals	44.0	42.0	41.0	42.0	40.0	41.0
Total Administrative Pers.	124.2	114.2	117.2	117.2	115.2	115.2
Grand Total	4,460.7	4,368.0	4,256.3	4,528.1	4,537.1	4,338.6

Attachment "A"

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

Comparison of Salaries

For the Fiscal Years 2009-2010 through 2012-2013

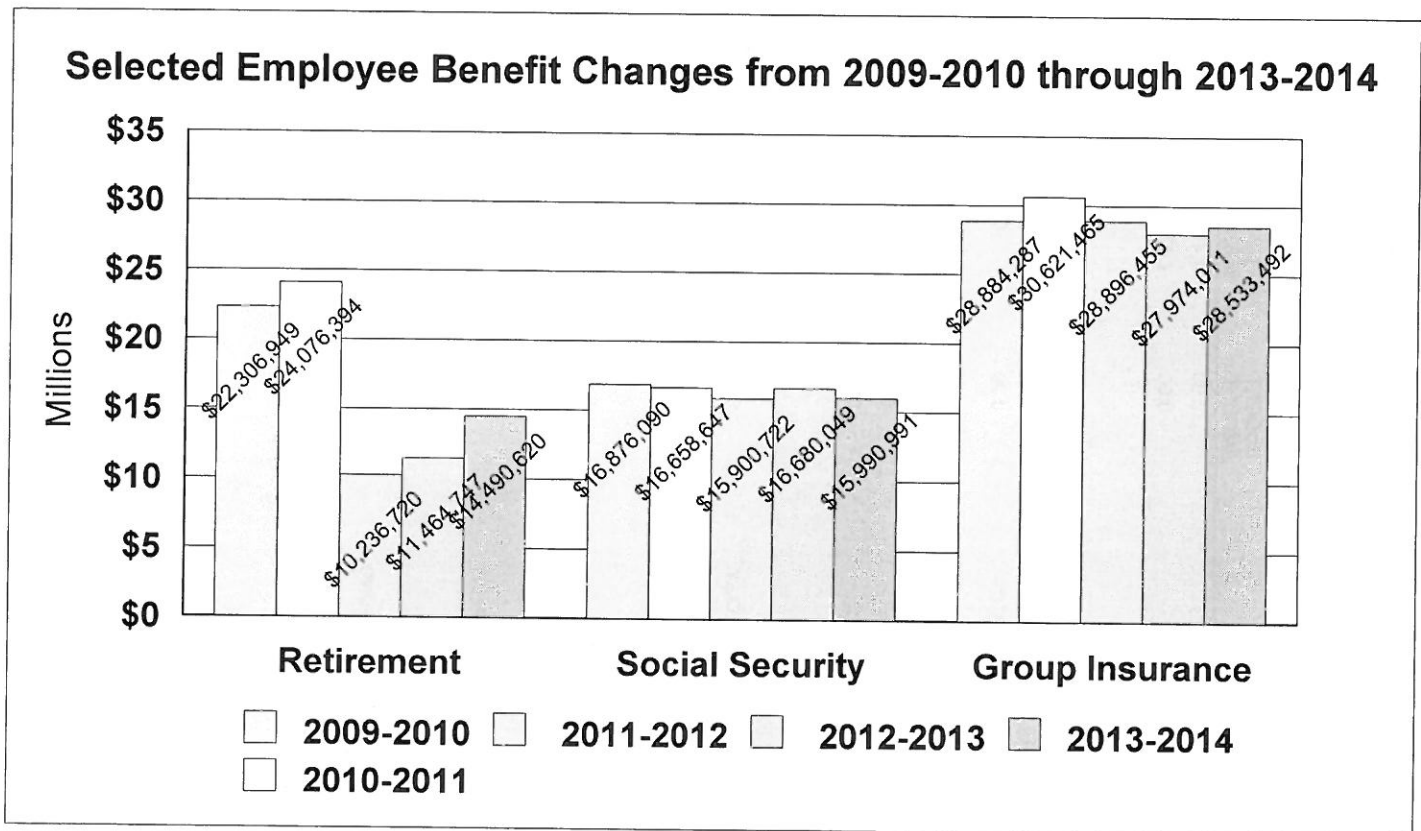
Based Upon Results of Operations Through January 31, 2013

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013
				Original	Amended	Projected
Classification	Actual	Actual	Actual	Budget	Budget	Actual
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$137,340,696	\$136,245,445	\$130,702,005	\$129,481,434	\$131,923,152	\$131,651,006
Teacher Aides & Para Aides	\$11,959,633	\$11,794,905	\$11,168,645	\$11,335,218	\$11,283,481	\$11,266,346
Guidance Counselors	\$5,065,328	\$4,871,061	\$5,582,581	\$5,565,502	\$5,582,460	\$5,594,201
Media Specialists	\$796,284	\$822,317	\$792,558	\$798,898	\$822,005	\$812,393
Psychologists and Social Workers	\$2,186,342	\$2,257,745	\$2,229,795	\$2,111,823	\$2,074,095	\$2,082,123
After School Childcare Staff	\$749,244	\$726,428	\$700,739	\$696,936	\$850,537	\$824,637
Part Time Adult Teaching Staff	\$1,729,456	\$2,019,121	\$1,354,546	\$1,347,194	\$1,270,401	\$1,223,442
Extra Duty Days	\$595,247	\$804,783	\$623,389	\$620,006	\$546,327	\$538,499
Longevity (Classified & Instructional)	\$6,940,719	\$6,751,080	\$6,030,613	\$6,211,531	\$6,775,948	\$6,807,339
Substitutes-Classified	\$1,584,838	\$1,920,312	\$1,999,806	\$1,569,588	\$2,592,897	\$2,459,422
Supplements	\$3,017,251	\$2,899,127	\$2,741,203	\$2,726,325	\$2,821,678	\$2,691,871
Temporary/P.T.Hourly	\$693,166	\$808,128	\$978,763	\$973,451	\$1,134,658	\$1,079,294
Terminal Leave Pay	\$3,022,729	\$2,743,035	\$3,063,844	\$2,728,148	\$2,851,106	\$3,166,637
One Time Payments	\$2,509,995	\$2,347,583	\$1,556,962	\$6,273,022	\$5,257,213	\$5,268,411
Total Instructional Personnel	\$178,190,926	\$177,011,070	\$169,525,448	\$172,439,076	\$175,785,957	\$175,465,619
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	\$7,388,781	\$7,297,942	\$6,622,689	\$6,506,707	\$6,378,929	\$6,391,744
Bus Aides	\$907,090	\$927,324	\$853,513	\$860,342	\$860,612	\$838,756
Bus Drivers	\$5,791,869	\$5,724,037	\$5,469,051	\$5,512,803	\$5,421,921	\$5,313,020
Custodians	\$8,499,283	\$8,214,921	\$7,560,762	\$8,507,808	\$7,482,143	\$7,486,216
Data Processing Pers.	\$3,592,030	\$3,466,548	\$3,310,923	\$3,222,591	\$3,271,652	\$3,258,616
District & School Secretarial	\$10,272,211	\$9,988,853	\$9,460,592	\$9,480,985	\$9,299,463	\$9,308,693
Extra Duty Days	\$78,757	\$75,981	\$51,967	\$51,685	\$77,885	\$92,946
Longevity (Classified & Instructional)	\$1,478,181	\$1,517,476	\$1,362,121	\$1,402,985	\$2,266,470	\$2,243,255
Maint. /Mechanics/Delivery	\$6,844,742	\$6,581,872	\$6,282,345	\$6,351,451	\$6,241,777	\$6,251,224
Total Educational Support Pers.	\$44,852,946	\$43,794,955	\$40,973,964	\$41,897,357	\$41,300,852	\$41,184,471
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	\$190,649	\$187,045	\$185,840	\$188,541	\$186,000	\$186,000
Superintendent	\$226,129	\$212,159	\$202,344	\$203,963	\$203,963	\$203,963
Assistant Principals	\$5,095,096	\$4,616,178	\$4,423,102	\$4,280,349	\$4,172,482	\$4,263,615
Asst Superintendents	\$300,484	\$303,228	\$283,313	\$295,967	\$295,967	\$295,967
Directors & Executive Directors	\$2,336,119	\$2,060,509	\$2,226,871	\$2,244,686	\$1,931,873	\$1,918,582
Principals	\$5,019,643	\$4,914,965	\$4,618,286	\$4,768,775	\$4,339,215	\$4,321,961
Total Administrative Pers.	\$13,168,120	\$12,294,083	\$11,939,756	\$11,982,281	\$11,129,499	\$11,190,088
Grand Total	\$236,211,992	\$233,100,107	\$222,439,168	\$226,318,714	\$228,216,308	\$227,840,178

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Employee Benefits
For the Fiscal Years 2009-2010 through 2012-2013
Based Upon Results of Operations Through January 31, 2013**

Employee Benefit Detail	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
Retirement	22,306,949	24,076,394	10,236,720	10,458,075	11,336,492	11,464,747
Social Security	16,876,090	16,658,647	15,900,722	15,864,942	16,543,438	16,680,049
Group Insurance	28,884,287	30,621,465	28,896,455	29,574,624	27,687,589	27,974,011
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	2,125,031	2,180,282	2,043,657	2,081,417	2,082,920	2,115,116
Employee Assistance Programs including unemployment compensation	467,002	306,784	245,156	249,685	217,403	217,403
Early Retirement Plan Insurance	647,943	658,478	629,705	623,408	625,943	625,943
Workers Compensation	2,350,574	241,409	2,214,272	2,263,187	2,224,262	2,248,997
Total	\$73,657,876	\$74,743,458	\$60,166,687	\$61,115,338	\$60,718,047	\$61,326,266



Attachment "A"

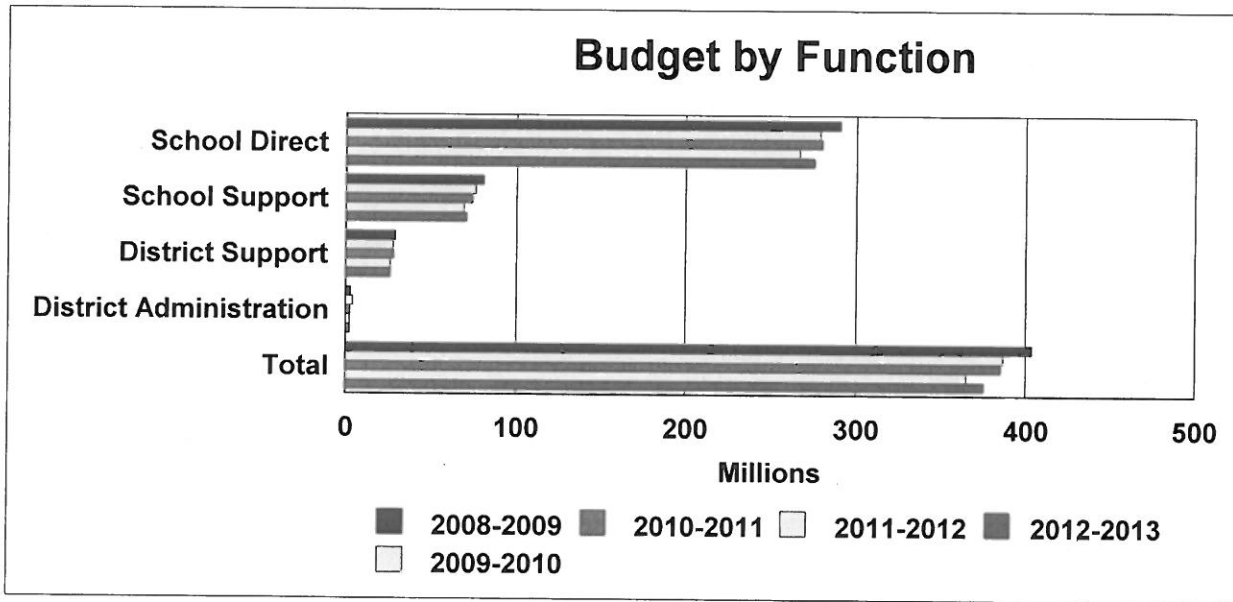
The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Appropriations by Object
For the Fiscal Years 2009-2010 through 2012-2013
Based Upon Results of Operations Through January 31, 2013

Appropriations by Object	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
Purchased Services						
Professional Services	4,594,076	4,734,980	4,782,120	4,156,167	3,990,477	4,897,493
Charter School Payments	26,717,605	30,524,119	34,744,625	38,671,875	38,657,842	38,657,842
Second Chance School Payments	1,789,416	1,705,080	1,679,305	1,229,681	1,066,680	1,066,680
Virtual School Payments	164,208	504,919	493,921	491,241	491,241	491,241
Physical Exams	21,511	20,723	21,313	21,197	19,666	20,038
Insurance Premiums	3,276,500	2,544,224	2,638,165	3,324,278	3,324,278	3,324,278
Legal Services	498,769	347,477	187,658	186,640	186,400	187,155
In County Travel	162,204	155,010	188,677	187,653	210,635	200,379
Out of County Travel	180,336	185,594	214,557	213,393	199,611	210,104
Repairs And Maintenance	4,140,569	4,129,745	4,146,135	4,123,633	3,892,660	3,715,931
Rentals and Software Licensing	3,448,582	3,586,230	3,944,195	3,974,796	4,126,177	3,701,796
Postage	296,809	192,141	149,324	148,513	237,710	197,523
Telephone	557,944	531,626	504,482	501,744	444,697	406,608
Cell Phones	262,732	184,501	173,151	172,212	198,241	133,247
Fiber Optic Lines / Technology Hosting Services / New Categorical Internet Bandwidth Access	796,070	967,358	953,695	998,519	998,519	998,519
Utilities - Water/Sewer	1,192,071	1,262,195	1,318,928	1,311,770	1,468,933	1,306,784
Utilities - Garbage	561,700	481,094	472,488	469,924	410,507	419,598
Other Purchased Services	2,237,264	1,700,807	1,592,459	3,439,449	963,423	850,614
Total Purchased Services	50,898,366	53,757,822	58,205,200	63,622,685	60,887,696	60,785,829
Energy Services						
Natural & Bottled Gas	210,498	162,512	140,027	139,267	158,756	162,637
Electric	9,275,315	8,703,767	8,214,405	8,169,824	8,777,534	8,143,549
Gasoline /Diesel Fuel	2,205,198	2,325,337	2,577,832	2,589,480	2,904,113	2,668,812
Total Energy Services	11,691,011	11,191,615	10,932,264	10,898,571	11,840,403	10,974,999
Materials and Supplies						
Consumable Supplies	6,594,965	6,412,946	6,085,316	5,991,767	5,991,767	5,887,862
State Textbooks	3,617,575	2,109,763	3,155,330	3,138,205	3,138,205	3,138,205
Discretionary Instr. Materials	675,183	527,986	815,729	811,302	811,302	798,844
Periodicals & Newspapers	19,743	11,339	16,332	16,243	16,243	22,448
Oil & Grease	46,223	48,649	51,743	51,462	51,462	41,682
Repair Parts/Tires & Tubes	405,135	425,673	391,160	389,037	389,037	448,170
Other Materials & Supplies	6,725	5,269	11,365	11,304	11,304	42,488
Total Materials & Supplies	11,365,549	9,541,625	10,526,975	10,409,320	10,409,320	10,379,699
Capital Outlay						
New Library Books	395,203	376,229	152,197	511,370	511,370	511,370
Audio Visual Capitalized		8,800	3,750	3,730	3,730	3,730
Audio Visual - Not Capitalized	34,494	11,922	11,090	11,030	24,590	22,398
Buildings & Fixed Equipment	5,895	4,800				
Equipment & Furniture	1,088,440	834,910	903,164	898,262	963,464	713,683
Computers / Technology Tools	136,442	411,828	252,577	251,207	325,965	402,390
Motor Vehicles	998	65,000				
Remodeling & Renovations	246,106	182,167	156,606	155,756	209,027	127,525
Software -Capitalized						
Software -Not Capitalized	88,173	145,164	52,787	52,500	51,017	77,256
Total Capital Outlay	1,995,751	2,040,820	1,532,171	1,883,855	2,089,164	1,858,352
Other Expenses						
Dues and Fees	294,525	299,551	531,343	528,460	528,460	536,349
Judgments	167	167				
Miscellaneous Expense	29,505	28,919	30,983	30,815	30,815	23,223
Field Trips	10,763	16,167	19,163	19,058	19,058	20,810
Total Other Expenses	334,960	344,804	581,489	578,333	578,333	580,382
Total Appropriations by Object	76,285,637	76,876,685	81,778,099	87,392,764	85,804,916	84,579,260

Attachment "A"

The School Board of Sarasota County, Florida
General Fund
Comparative Statement of Appropriations by Function
For the Fiscal Years 2009-2010 through 2012-2013
Based Upon Results of Operations Through January 31, 2013

Appropriations by Function	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
Instruction	249,463,312	249,805,297	237,579,038	245,348,243	246,919,567	245,789,329
Pupil Personnel Services	21,758,232	22,028,886	20,974,102	21,271,127	21,271,127	20,699,256
Instructional Media Services	5,213,687	5,329,777	4,693,130	5,153,261	4,900,409	4,782,237
Instruction and Curriculum Dev	2,756,759	2,904,870	2,389,837	2,420,868	2,445,508	2,517,894
Instructional Staff Training	1,815,137	1,772,619	1,381,992	1,414,041	1,387,575	1,211,931
Instruction Related Technology	1,374,053	1,359,233	2,301,261	2,454,490	2,454,490	2,386,084
Board of Education	1,447,862	764,277	818,210	792,535	792,535	540,629
Legal Services	498,769	347,477	187,100	186,640	186,640	187,155
General Administration	2,240,357	1,683,764	1,511,725	1,522,246	1,522,246	1,565,415
School Administration	17,879,482	17,405,996	16,075,568	16,537,734	16,167,822	16,264,681
Facilities Acquisition & Construction		250	36,330		14,105	14,105
Fiscal Services	2,070,591	2,007,119	2,040,300	1,943,736	1,943,736	2,044,375
Food Services	72,539	29,624	39,009	29,926	46,819	51,281
Central Services	5,662,585	5,856,076	5,402,277	5,529,486	5,231,040	5,275,230
Pupil Transportation	16,875,870	16,953,962	16,341,740	16,926,047	16,453,185	16,371,462
Operation of Plant	36,724,525	35,208,021	33,046,591	33,651,747	33,195,364	34,056,389
Maintenance of Plant	16,859,112	17,450,593	15,515,917	15,530,937	15,121,300	15,185,326
Administrative Technology Services	2,380,660	2,069,905	2,470,612	2,573,338	2,850,742	3,043,792
Community Services	1,061,971	1,742,506	1,579,214	1,540,414	1,835,061	1,759,133
Transfers to Other Funds	665,181	698,812	550,279	550,279	930,590	930,590
Total	386,820,686	385,419,063	364,934,233	375,377,095	375,669,861	374,676,294



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.