

**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 March 31, 2013**

**Executive Summary**

The General Fund has been updated based upon the results of operations through March 31, 2013. In summary, the ending fund balance as of June 30, 2013 is estimated to increase by \$3,240,469 from the original adopted budget. The ending unassigned fund balance as of June 30, 2013 is estimated to be \$41,576,664 or 11.12% 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 \$10,841,390 of the unassigned fund balance. Estimated revenues have been recalculated based upon the third recalculation of the Florida Education Finance Program and receipt of the Florida School Recognition Program funds. The estimated revenues are estimated to increase by \$2,825,673. The estimated appropriation changes based upon the results of operations through March 31, 2013, are estimated to decrease by \$1,416,991. The transfer in from the Capital Fund is estimated to decrease by \$1,002,194. The majority of the decrease is related to the Auditor General finding that the tech support positions and landscaping costs were unallowable costs being funded through the capital transfer. 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**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Federal Direct</b> – The ROTC reimbursements are estimated to increase slightly.	\$20,719
<b>State</b> – This net increase is related to the third recalculation of the Florida Education Finance Program revenue decrease of \$416,494 and a increase in Florida School Recognition funds of \$960,273 and a slight increase in state grants of \$18,642.	\$562,421
<b>Local</b> – The majority of the increase is related to estimating the proceeds from the tax levies will be 97% rather than the budget of 96% and an increase in the federal indirect cost reimbursement.	\$2,242,533
<b>Net Increase in Estimated Revenue</b>	\$2,825,673

**Estimated Appropriation Changes**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Salaries</b> – The increase is primarily from not being able to achieve the level of savings from the hiring freeze that was estimated and an increase in school recognition bonus payments.	\$1,329,442
<b>Employee Benefits</b> – The decrease is primarily from the group insurance renewal decrease of 2%, rather than the 5% increase that was budgeted.	(\$904,122)

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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 March 31, 2013**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Purchased Services</b> – The majority of the decrease is related to payments to charter schools have reduced based upon them serving fewer students than was originally budgeted and a estimated decrease in professional services.	(\$2,872,737)
<b>Energy Services</b> – The majority of the increase is related to diesel fuel and electricity costs are estimated to be above the original budget.	\$381,341
<b>Materials and Supplies</b> – Based on results of operations through March 31, 2013 it is estimated schools will spend less of their material and supply allocation than originally estimated.	(\$62,243)
<b>Capital Outlay</b> – Based on results of operations through March 31, 2013 it is estimated schools will use more of their capital allocation than originally estimated.	\$335,509
<b>Other Expenses</b> – A slight decrease is based upon the results of operations through March 31, 2013.	(\$4,492)
<b>Transfer Out to Capital and the Self Insurance Fund</b> – The increase is related to reimbursing the capital fund for landscaping expenses that should have been costed to the General Fund.	\$380,311
<b>Net Decrease in Appropriations by Object</b>	(\$1,416,991)

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

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
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	\$2,825,673
Add the Decrease in Estimated Appropriations for 2012-2013	\$1,416,991
Less the Decrease in the transfer in from Capital Funds – The majority of the decrease is based upon the Auditor General findings that the tech support positions and landscaping expenses are unallowable costs of the Capital Fund.	(\$1,002,194)
Estimated Ending Gross Fund Balance as of June 30, 2013	\$53,157,929

**Estimated Unassigned Fund Balance Projected as of June 30, 2013**

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
Estimated Unassigned Fund Balance as of June 30, 2013 based on the results of operations as of March 31, 2013 (11.12% of Appropriations)	\$41,576,664

## 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 March 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
<b>Revenues and Transfers In from Other Funds</b>						
Federal Direct	18,133,341	16,374,536	10,578,346	2,696,345	2,713,023	2,717,064
State	64,246,717	61,922,491	73,158,369	76,326,878	75,910,384	76,889,299
Local	290,101,011	283,594,705	259,929,184	262,136,195	263,344,815	264,378,728
<b>Total Revenues</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,968,222</b>	<b>343,985,092</b>
<b>Transfers In</b>						
Property Insurance Millage transfer	3,273,772	2,412,396	2,383,887	3,070,000	3,070,000	3,070,000
Transfer of unused rebates from Capital						531,000
Capital (Charter School)	1,588,728	1,742,379	1,858,522	1,742,379	1,742,379	1,843,767
Capital (Millage maintenance)	15,121,066	13,841,928	14,880,109	14,386,613	14,386,613	12,752,031
Capital (Millage equipment)	1,444,424	1,384,612	1,337,918	936,826	936,826	936,826
<b>Total Transfers In</b>	<b>22,212,880</b>	<b>21,530,863</b>	<b>20,460,435</b>	<b>20,135,818</b>	<b>20,135,818</b>	<b>19,133,624</b>
<b>Total Revenues &amp; Transfers In</b>	<b>394,693,949</b>	<b>383,422,594</b>	<b>364,126,334</b>	<b>361,295,236</b>	<b>362,104,040</b>	<b>363,118,716</b>
<b>Appropriations</b>						
Salaries	236,211,992	233,100,107	222,439,168	226,318,714	228,216,308	227,648,156
Employee Benefits	73,657,876	74,743,458	60,166,687	61,115,338	60,718,047	60,211,216
Purchased Services	50,898,366	53,757,822	58,205,200	63,622,685	60,887,696	60,749,948
Energy Services	11,691,011	11,191,615	10,932,264	10,898,571	11,840,403	11,279,912
Materials and Supplies	11,365,549	9,541,625	10,526,975	10,409,320	10,409,320	10,347,077
Capital Outlay	1,995,751	2,040,820	1,532,171	1,883,855	2,089,164	2,219,364
Other Expenses	334,960	344,804	581,489	578,333	578,333	573,841
Transfers Out	665,181	698,812	550,279	550,279	930,590	930,590
<b>Total Appropriations</b>	<b>386,820,686</b>	<b>385,419,063</b>	<b>364,934,233</b>	<b>375,377,095</b>	<b>375,669,861</b>	<b>373,960,104</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	7,873,263	(1,996,469)	(807,899)	(14,081,859)	(13,565,821)	(10,841,389)
<b>Fund Balance</b>						
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)			
<b>Ending Gross Fund Balance</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>50,433,496</b>	<b>53,157,929</b>
<b>Composition of Ending Gross Fund Balance</b>						
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	37,396,010
Unassigned - Amount beyond assigned 10%	18,830,649	17,693,059	16,725,675	1,689,787	2,832,465	4,180,654
<b>Total Ending Gross Fund Balance</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>50,433,496</b>	<b>53,157,929</b>

## 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 March 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
<b>Federal Direct</b>						
ROTC / PELL / SEOG	320,172	344,110	327,987	337,827	354,505	358,546
Federal Jobs Fund			7,979,517			
Medicaid Reimbursement	1,986,859	1,705,139	2,270,842	2,358,518	2,358,518	2,358,518
<b>Total Federal Direct</b>	<b>18,133,341</b>	<b>16,374,536</b>	<b>10,578,346</b>	<b>2,696,345</b>	<b>2,713,023</b>	<b>2,717,064</b>
<b>State</b>						
Florida Ed. Finance Program	(12,271,860)	(15,921,846)	(3,305,371)	(1,040,670)	(973,406)	(973,406)
ESE Scholarships	(2,131,563)	(2,429,583)	(2,355,228)	(2,459,568)	(2,714,118)	(2,714,118)
Virtual Education Contribution			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
Teacher Training						
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	3,103,125
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	166,121
<b>Total State</b>	<b>64,246,717</b>	<b>61,922,491</b>	<b>73,158,369</b>	<b>76,326,878</b>	<b>75,910,384</b>	<b>76,889,299</b>
<b>Local</b>						
District School Tax (Required Local Effort)	198,907,391	201,255,100	178,158,018	182,690,766	184,188,807	184,998,784
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	1,883,491
Childcare Fees	1,216,676	1,245,135	1,303,302	1,321,229	1,321,229	1,350,330
Rent	234,832	291,314	302,764	289,733	238,992	226,698
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	862,329
Other Misc. Sources	2,460,912	2,049,855	6,539,917	4,592,687	3,624,193	3,441,728
<b>Total Local</b>	<b>290,101,011</b>	<b>283,594,705</b>	<b>259,929,184</b>	<b>262,136,195</b>	<b>263,344,815</b>	<b>264,378,728</b>
<b>Total Revenues</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,968,222</b>	<b>343,985,091</b>

## Attachment "A"

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

**Comparison of Positions**

**For the Fiscal Years 2009-2010 through 2012-13**

**Based Upon Results of Operations Through March 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
<b>Instructional Personnel</b>						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,377.6	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						
<b>Total Instructional Personnel</b>	<b>3,035.4</b>	<b>2,999.2</b>	<b>2,937.0</b>	<b>3,091.9</b>	<b>3,102.2</b>	<b>3,008.8</b>
<b>Educational Support Personnel</b>						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Managers / Supv. / Specialists	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
<b>Total Educational Support Pers.</b>	<b>1,301.1</b>	<b>1,254.6</b>	<b>1,202.1</b>	<b>1,319.0</b>	<b>1,319.7</b>	<b>1,214.5</b>
<b>Administrative Personnel</b>						
The Florida Legislature has defined Administrative personnel as those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel.						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	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
<b>Total Administrative Pers.</b>	<b>124.2</b>	<b>114.2</b>	<b>117.2</b>	<b>117.2</b>	<b>115.2</b>	<b>115.2</b>
<b>Grand Total</b>	<b>4,460.7</b>	<b>4,368.0</b>	<b>4,256.3</b>	<b>4,528.1</b>	<b>4,537.1</b>	<b>4,338.6</b>

## Attachment "A"

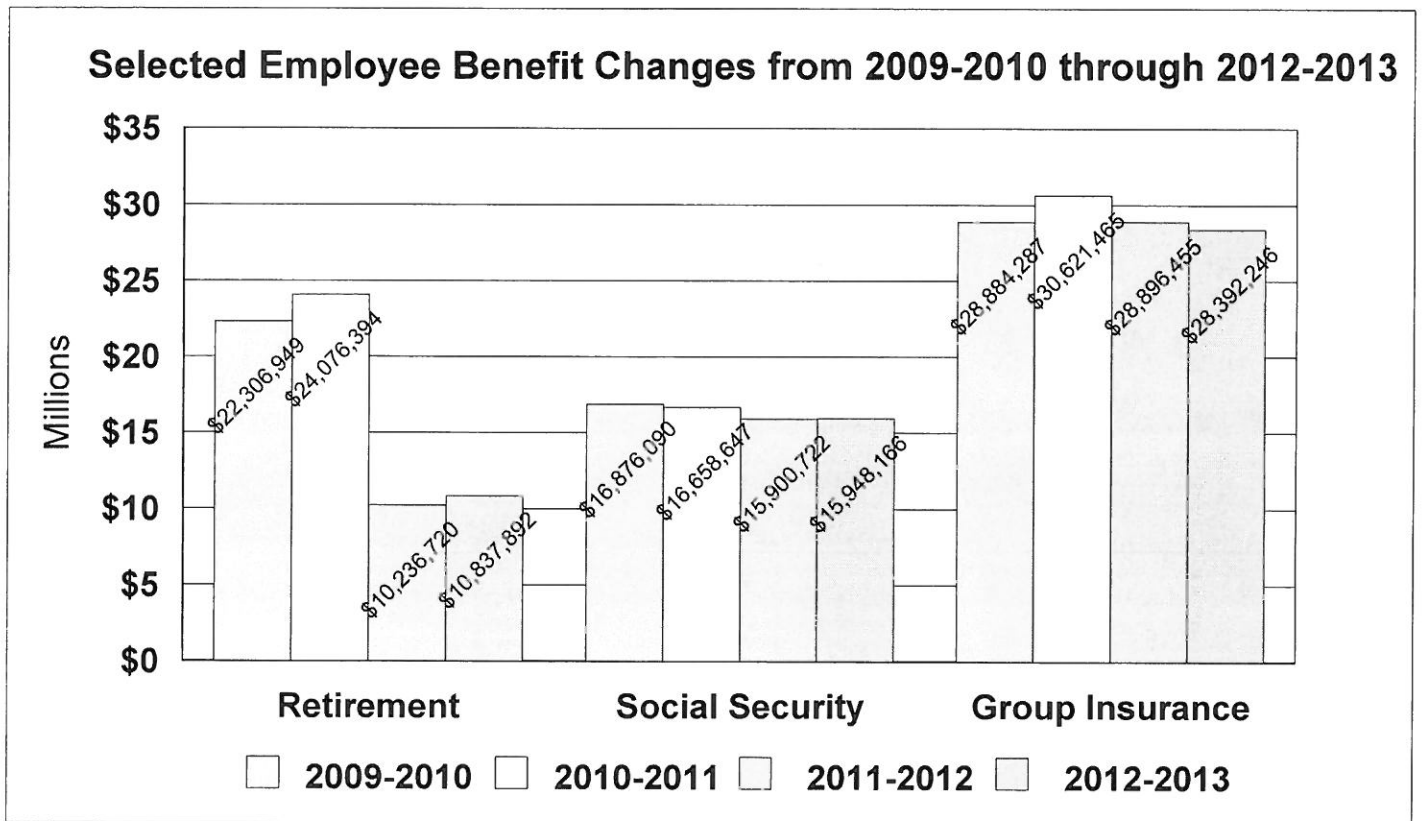
**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparison of Salaries**  
**For the Fiscal Years 2009-2010 through 2012-13**  
**Based Upon Results of Operations Through March 31, 2013**

	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013
				Original	Amended	Projected
Classification	Actual	Actual	Actual	Budget	Budget	Actual
<b>Instructional Personnel</b>						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$137,340,696	\$136,245,445	\$130,702,005	\$129,481,434	\$131,923,152	\$131,592,954
Teacher Aides & Para Aides	\$11,959,633	\$11,794,905	\$11,168,645	\$11,335,218	\$11,283,481	\$11,307,432
Guidance Counselors	\$5,065,328	\$4,871,061	\$5,582,581	\$5,565,502	\$5,582,460	\$5,594,693
Media Specialists	\$796,284	\$822,317	\$792,558	\$798,898	\$822,005	\$829,032
Psychologists and Social Workers	\$2,186,342	\$2,257,745	\$2,229,795	\$2,111,823	\$2,074,095	\$2,092,466
After School Childcare Staff	\$749,244	\$726,428	\$700,739	\$696,936	\$850,537	\$816,691
Part Time Adult Teaching Staff	\$1,729,456	\$2,019,121	\$1,354,546	\$1,347,194	\$1,270,401	\$1,212,131
Extra Duty Days	\$595,247	\$804,783	\$623,389	\$620,006	\$546,327	\$530,875
Longevity (Classified & Instructional)	\$6,940,719	\$6,751,080	\$6,030,613	\$6,211,531	\$6,775,948	\$6,834,856
Substitutes-Classified	\$1,584,838	\$1,920,312	\$1,999,806	\$1,569,588	\$2,592,897	\$2,366,893
Supplements	\$3,017,251	\$2,899,127	\$2,741,203	\$2,726,325	\$2,821,678	\$2,794,644
Temporary/P.T.Hourly	\$693,166	\$808,128	\$978,763	\$973,451	\$1,134,658	\$1,006,523
Terminal Leave Pay	\$3,022,729	\$2,743,035	\$3,063,844	\$2,728,148	\$2,851,106	\$2,563,276
One Time Payments	\$2,509,995	\$2,347,583	\$1,556,962	\$6,273,022	\$5,257,213	\$5,796,118
<b>Total Instructional Personnel</b>	<b>\$178,190,926</b>	<b>\$177,011,070</b>	<b>\$169,525,448</b>	<b>\$172,439,076</b>	<b>\$175,785,957</b>	<b>\$175,338,584</b>
<b>Educational Support Personnel</b>						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$7,388,781	\$7,297,942	\$6,622,689	\$6,506,707	\$6,378,929	\$6,463,270
Bus Aides	\$907,090	\$927,324	\$853,513	\$860,342	\$860,612	\$829,029
Bus Drivers	\$5,791,869	\$5,724,037	\$5,469,051	\$5,512,803	\$5,421,921	\$5,341,252
Custodians	\$8,499,283	\$8,214,921	\$7,560,762	\$8,507,808	\$7,482,143	\$7,525,474
Data Processing Pers.	\$3,592,030	\$3,466,548	\$3,310,923	\$3,222,591	\$3,271,652	\$3,235,579
District & School Secretarial	\$10,272,211	\$9,988,853	\$9,460,592	\$9,480,985	\$9,299,463	\$9,227,838
Extra Duty Days	\$78,757	\$75,981	\$51,967	\$51,685	\$77,885	\$113,646
Longevity (Classified & Instructional)	\$1,478,181	\$1,517,476	\$1,362,121	\$1,402,985	\$2,266,470	\$2,214,715
Maint. /Mechanics/Delivery	\$6,844,742	\$6,581,872	\$6,282,345	\$6,351,451	\$6,241,777	\$6,247,807
<b>Total Educational Support Pers.</b>	<b>\$44,852,946</b>	<b>\$43,794,955</b>	<b>\$40,973,964</b>	<b>\$41,897,357</b>	<b>\$41,300,852</b>	<b>\$41,198,609</b>
<b>Administrative Personnel</b>						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$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	\$4,223,014
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	\$1,900,933
Principals	\$5,019,643	\$4,914,965	\$4,618,286	\$4,768,775	\$4,339,215	\$4,301,087
<b>Total Administrative Pers.</b>	<b>\$13,168,120</b>	<b>\$12,294,083</b>	<b>\$11,939,756</b>	<b>\$11,982,281</b>	<b>\$11,129,499</b>	<b>\$11,110,964</b>
<b>Grand Total</b>	<b>\$236,211,992</b>	<b>\$233,100,107</b>	<b>\$222,439,168</b>	<b>\$226,318,714</b>	<b>\$228,216,308</b>	<b>\$227,648,156</b>

Attachment "A"

**The School Board of Sarasota County, Florida  
General Fund  
Comparative Statement of Employee Benefits  
For the Fiscal Years 2009-2010 through 2012-13  
Based Upon Results of Operations Through March 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	10,837,892
Social Security	16,876,090	16,658,647	15,900,722	15,864,942	16,543,438	15,948,166
Group Insurance	28,884,287	30,621,465	28,896,455	29,574,624	27,687,589	28,392,246
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	2,125,031	2,180,282	2,043,657	2,081,417	2,082,920	1,952,497
Employee Assistance Programs including unemployment compensation	467,002	306,784	245,156	249,685	217,403	292,126
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	2,162,347
<b>Total</b>	<b>\$73,657,876</b>	<b>\$74,743,458</b>	<b>\$60,166,687</b>	<b>\$61,115,338</b>	<b>\$60,718,047</b>	<b>\$60,211,216</b>



## Attachment "A"

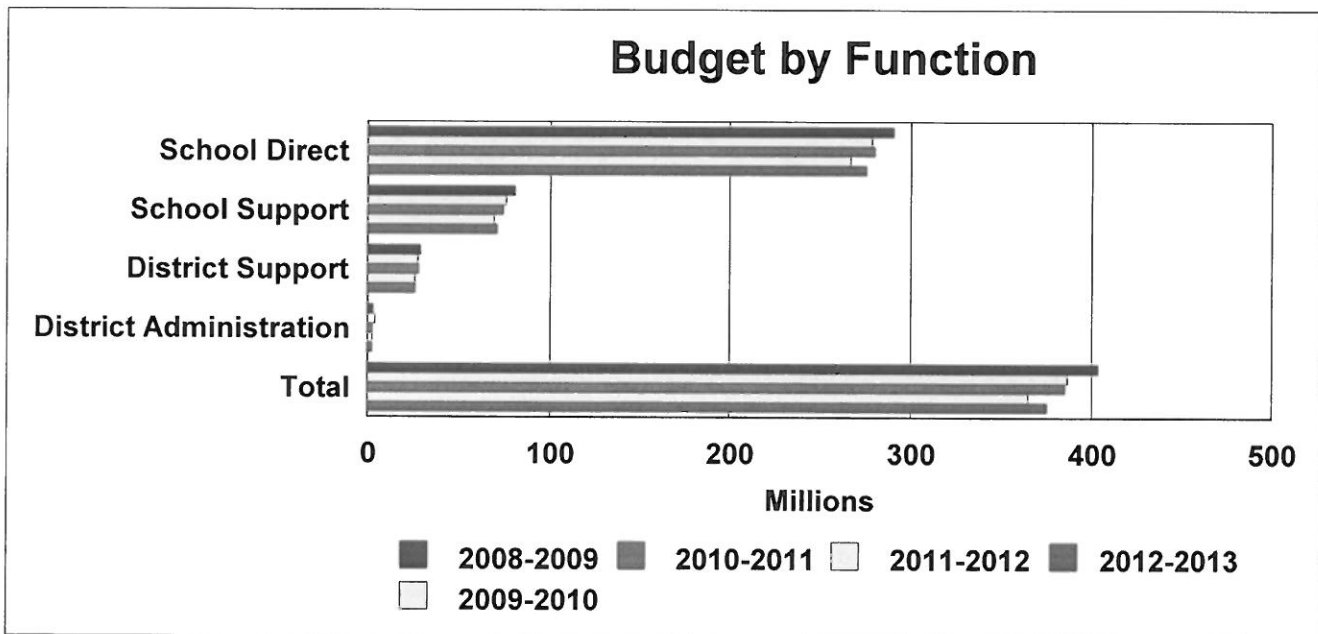
**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Appropriations by Object**  
**For the Fiscal Years 2009-2010 through 2012-13**  
**Based Upon Results of Operations Through March 31, 2013**

Appropriations by Object	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
<b>Purchased Services</b>						
Professional Services	4,594,076	4,734,980	4,782,120	4,156,167	3,990,477	3,984,231
Charter School Payments	26,717,605	30,524,119	34,744,625	38,671,875	38,657,842	39,180,598
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	20,852
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	244,104
In County Travel	162,204	155,010	188,677	187,653	210,635	194,570
Out of County Travel	180,336	185,594	214,557	213,393	199,611	243,446
Repairs And Maintenance	4,140,569	4,129,745	4,146,135	4,123,633	3,892,660	3,912,756
Rentals and Software Licensing	3,448,582	3,586,230	3,944,195	3,974,796	4,126,177	3,726,206
Postage	296,809	192,141	149,324	148,513	237,710	239,879
Telephone	557,944	531,626	504,482	501,744	444,697	451,040
Cell Phones	262,732	184,501	173,151	172,212	198,241	161,681
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	1,281,848
Utilities - Garbage	561,700	481,094	472,488	469,924	410,507	412,141
Other Purchased Services	2,237,264	1,700,807	1,592,459	3,439,449	963,423	815,878
<b>Total Purchased Services</b>	<b>50,898,366</b>	<b>53,757,822</b>	<b>58,205,200</b>	<b>63,622,685</b>	<b>60,887,696</b>	<b>60,749,948</b>
<b>Energy Services</b>						
Natural & Bottled Gas	210,498	162,512	140,027	139,267	158,756	147,818
Electric	9,275,315	8,703,767	8,214,405	8,169,824	8,777,534	8,172,659
Gasoline /Diesel Fuel	2,205,198	2,325,337	2,577,832	2,589,480	2,904,113	2,959,436
<b>Total Energy Services</b>	<b>11,691,011</b>	<b>11,191,615</b>	<b>10,932,264</b>	<b>10,898,571</b>	<b>11,840,403</b>	<b>11,279,912</b>
<b>Materials and Supplies</b>						
Consumable Supplies	6,594,965	6,412,946	6,085,316	5,991,767	5,991,767	5,880,564
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	763,895
Periodicals & Newspapers	19,743	11,339	16,332	16,243	16,243	22,531
Oil & Grease	46,223	48,649	51,743	51,462	51,462	42,034
Repair Parts/Tires & Tubes	405,135	425,673	391,160	389,037	389,037	485,789
Other Materials & Supplies	6,725	5,269	11,365	11,304	11,304	14,059
<b>Total Materials &amp; Supplies</b>	<b>11,365,549</b>	<b>9,541,625</b>	<b>10,526,975</b>	<b>10,409,320</b>	<b>10,409,320</b>	<b>10,347,077</b>
<b>Capital Outlay</b>						
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	16,632
Buildings & Fixed Equipment	5,895	4,800				
Equipment & Furniture	1,088,440	834,910	903,164	898,262	963,464	963,464
Computers / Technology Tools	136,442	411,828	252,577	251,207	325,965	410,466
Motor Vehicles	998	65,000				
Remodeling & Renovations	246,106	182,167	156,606	155,756	209,027	242,006
Software -Capitalized						
Software -Not Capitalized	88,173	145,164	52,787	52,500	51,017	71,696
<b>Total Capital Outlay</b>	<b>1,995,751</b>	<b>2,040,820</b>	<b>1,532,171</b>	<b>1,883,855</b>	<b>2,089,164</b>	<b>2,219,364</b>
<b>Other Expenses</b>						
Dues and Fees	294,525	299,551	531,343	528,460	528,460	526,150
Judgments	167	167				
Miscellaneous Expense	29,505	28,919	30,983	30,815	30,815	28,204
Field Trips	10,763	16,167	19,163	19,058	19,058	19,487
<b>Total Other Expenses</b>	<b>334,960</b>	<b>344,804</b>	<b>581,489</b>	<b>578,333</b>	<b>578,333</b>	<b>573,841</b>
<b>Total Appropriations by Object</b>	<b>76,285,637</b>	<b>76,876,685</b>	<b>81,778,099</b>	<b>87,392,764</b>	<b>85,804,916</b>	<b>85,170,142</b>



**Comparative Statement of Appropriations by Function  
For the Fiscal Years 2009-2010 through 2012-13  
Based Upon Results of Operations Through March 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	237,580,251	245,348,243	246,919,567	246,660,131
Pupil Personnel Services	21,758,232	22,028,886	20,974,102	21,271,127	21,271,127	20,096,562
Instructional Media Services	5,213,687	5,329,777	4,693,130	5,153,261	4,900,409	4,163,891
Instruction and Curriculum Dev	2,756,759	2,904,870	2,389,837	2,420,868	2,445,508	2,494,463
Instructional Staff Training	1,815,137	1,772,619	1,381,992	1,414,041	1,387,575	1,263,771
Instruction Related Technology	1,374,053	1,359,233	2,301,261	2,454,490	2,454,490	2,906,167
Board of Education	1,447,862	764,277	818,210	792,535	792,535	553,350
Legal Services	498,769	347,477	187,100	186,640	186,640	244,104
General Administration	2,240,357	1,683,764	1,511,725	1,522,246	1,522,246	1,725,464
School Administration	17,879,482	17,405,996	16,075,568	16,537,734	16,167,822	16,312,631
Facilities Acquisition & Construction		250	36,330		14,105	17,548
Fiscal Services	2,070,591	2,007,119	2,040,300	1,943,736	1,943,736	1,877,218
Food Services	72,539	29,624	39,009	29,926	46,819	93,405
Central Services	5,662,585	5,856,076	5,402,277	5,529,486	5,231,040	5,409,393
Pupil Transportation	16,875,870	16,953,962	16,341,740	16,926,047	16,453,185	16,373,467
Operation of Plant	36,724,525	35,208,021	33,046,591	33,651,747	33,195,364	33,803,888
Maintenance of Plant	16,859,112	17,450,593	15,515,917	15,530,937	15,121,300	14,050,359
Administrative Technology Services	2,380,660	2,069,905	2,470,612	2,573,338	2,850,742	3,177,272
Community Services	1,061,971	1,742,506	1,579,214	1,540,414	1,835,061	1,806,431
Transfers to Other Funds	665,181	698,812	550,279	550,279	930,590	930,590
<b>Total</b>	<b>386,820,686</b>	<b>385,419,063</b>	<b>364,935,446</b>	<b>375,377,095</b>	<b>375,669,861</b>	<b>373,960,104</b>



<b>Definitions of Graph Categories</b>
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.