

**The School Board of Sarasota County, Florida  
General Fund, Debt Service Fund, Capital Outlay Fund, Self Insurance Fund,  
Special Revenue Food Service, Special Revenue (Federal, State, and Local  
Grants)**

**Tentative Budget Amendments For the Fiscal Year 2012-2013  
Board Approved September 11, 2012**

**Executive Summary**

The Tentative Budget Amendments detail the changes from the Tentative Budget approved on July 31, 2012 and the Final Budget being approved on September 11, 2012 for the fiscal year 2012-2013. The majority of the changes are related to the completion of the Annual Financial Report for the fiscal year 2011-2012. Below are explanations of the individual fund amendments with attachments of the budget amendments by fund in the state required format.

**Tentative Budget Amendment General Fund**

In the below table are explanations of the changes from the Tentative Budget approved July 31, 2012.

**Revenue Changes**

Description	Increase (Decrease)
<b>Federal Direct</b> – The increase is related to estimating to serving additional Medicaid eligible families.	\$257,412
<b>State</b> – The increase is from the second calculation of the Florida Finance Education Program.	\$617,201
<b>Local</b> – The majority of the decrease is related to the second calculation of the Florida Finance Education Program.	(\$656,915)
<b>Net Increase in Estimated Revenues</b>	\$217,698

**Appropriation Changes by Object**

Description	Increase (Decrease)
<b>Salaries</b> – The increase is based upon the five day enrollment count that increased the number of teachers by 5 positions to accommodate student growth.	\$176,716
<b>Employee Benefits</b> – The increase is based upon the salary increase from the 5 day staff adjustment.	\$41,840
<b>Purchased Services</b> – Based upon the amounts spent in the fiscal year 2011-2012 the amount to be spent in the area of maintenance and utilities is being decreased.	(\$251,715)
<b>Energy Services</b> – Based upon the amounts spent in the fiscal year 2011-2012 the amount to be spent in the area of electricity is being decreased.	(\$133,051)
<b>Materials and Supplies</b> – The estimate for materials and supplies has been decreased based upon the actual expenditures incurred for 2011-2012.	(\$36,961)

**The School Board of Sarasota County, Florida  
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**Tentative Budget Amendments For the Fiscal Year 2012-2013**

**Board Approved September 11, 2012**

**Appropriation Changes by Object – continued**

Description	Increase (Decrease)
<b>Capital Outlay and Other Expenses</b> – Based upon the actual results of operations for the fiscal year 2011-2012 the estimate has been decreased for 2012-2013.	(\$124,348)
<b>Other Expenses</b> - Based upon the actual results of operations for the fiscal year 2011-2012 the estimate for dues and fees have been increased for 2012-2013.	\$10,481
<b>Net Decrease in Appropriations</b>	(\$317,038)

**Appropriation Changes by Function**

The appropriation changes by function that are detailed in the attached state mandated budget amendments are related to the final completion of the annual financial report.

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

Description	Amount
Tentative Ending Gross Fund Balance as of June 30, 2013 estimated based on information as of July 31, 2012	\$48,966,720
Increase in the Beginning Gross Fund Balance as of July 1, 2012- The increase is due to in July the estimate of the deficit of revenues over appropriations for the fiscal year 2011-2012 has decreased based upon actual results of operations for the 2011-2012 fiscal year along with a small adjustment to fund balance.	\$416,003
Add Increase in the Estimated Revenues for 2012-2013 between the Tentative and Final Adoption of the Budget.	\$217,698
Add the Decrease in Estimated Appropriations for 2012-2013 between the Tentative and Final Adoption of the Budget.	\$317,038
Revised Final Ending Gross Fund Balance as of June 30, 2013	\$49,917,459

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

Description	Increase (Decrease)
Tentative Unassigned Fund Balance as of June 30, 2013 estimated based on information as of July 31, 2012 (11.04% of Appropriations)	\$41,494,638
Increase in the Beginning Fund Balance as of July 1, 2012- Explanation same as Gross Fund Balance Changes explanation above.	\$416,003
Add Increase in the Estimated Revenues for 2012-2013 between the Tentative and Final Adoption of the Budget.	\$217,698
Add the Decrease in Estimated Appropriations for 2012-2013 between the Tentative and Final Adoption of the Budget.	\$317,038
Less Increase in Assigned Fund Balance	(\$3,217,880)
Revised Final Ending Unassigned Fund Balance as of June 30, 2013 (11.36% of Appropriations)	\$39,227,497

**The School Board of Sarasota County, Florida  
General Fund, Debt Service Fund, Capital Outlay Fund, Self Insurance Fund,  
Special Revenue Food Service, Special Revenue (Federal, State, and Local  
Grants)**

**Tentative Budget Amendments For the Fiscal Year 2012-2013  
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**Tentative Debt Service Budget Amendment**

The Tentative Debt Service Fund budget amendment is amending the budget to reflect adjustments related to the actual results of operations for 2011-2012. The increase in fund balance is related to recognition of a fully funded Qualified Zone Academy Bond used to make renovations at North Port Glenallen in 2006. Previously the fully funded (Defeased) bond issue was not being reported in the Debt Service Budget. The budget amendment in the required state format is attached.

**Tentative Capital Budget Amendment**

The Tentative Capital Fund budget amendment reflects the carry forward of projects that are construction in process from the fiscal year 2011-2012. The projects that are the major components of this amendment are the rebuild of the Sarasota Technical Institute, Booker High rebuild, Venice High rebuild, and the various HVAC projects. The net impact is an increase in the beginning fund balance and an associated increase in appropriations by object. The budget amendment in the required state format is attached.

**Tentative Internal Service Fund – Self Insurance Fund**

The Tentative Internal Service Fund Budget Amendment is decreasing the beginning gross fund balance to recognize the final results of operations for the 2011-2012 fiscal year. The decrease is related to the actuarial computation for claims incurred but not yet reported.

The budget amendment in the required state format is attached.

**Tentative Special Revenue – Food and Nutrition Services Amendment**

The Tentative Food Service Fund budget amendment reflects updated information based on the final results of operations for the 2011-2012 fiscal year. The beginning gross fund balance is being increased due to the final results of operations for 2011-2012. The budget amendment in the required state format is attached.

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

The Tentative Special Revenue Fund (Federal, State, and Local Grants) budget amendment is increasing both revenues and appropriations in the amount of \$1,355,019. The major components of the increase are a continuation of the STEM partnership with the Gulf Coast Foundation of \$487,813, the literacy grant from the Education Foundation of \$30,000, the Federal through State Adult General Education grant of \$428,153, the Federal through State Adult Family Literacy Career Pathways grant of \$127,544, an increase in Federal through State Title 1 funds of \$266,020, and miscellaneous other grant adjustments of \$15,489. The budget amendment in the required state format is attached.



**The School Board of Sarasota County, Florida  
General Fund Tentative Budget Amendment  
Number One**

**Fiscal Year 2012-2013 (School Board Approved September 11, 2012)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2010-2011 Budget
<b>Estimated Revenues</b>					
Federal Direct	\$2,438,932	\$2,438,932	\$257,412	\$0	\$2,696,344
State	\$75,709,677	\$75,709,677	\$617,201	\$0	\$76,326,878
Local	\$262,793,111	\$262,793,111	\$0	\$656,915	\$262,136,196
Total Estimated Revenue	\$340,941,720	\$340,941,720	\$874,613	\$656,915	\$341,159,418
Net Increase (Decrease) In Estimated Revenues				\$217,698	
<b>Estimated Appropriations (Summary by Object)</b>					
Salaries	\$226,141,999	\$226,141,999	\$176,715	\$0	\$226,318,714
Employee Benefits	\$61,073,498	\$61,073,498	\$41,840	\$0	\$61,115,338
Purchased Services	\$63,874,400	\$63,874,400	\$0	\$251,715	\$63,622,685
Energy Services	\$11,031,621	\$11,031,621	\$0	\$133,050	\$10,898,571
Materials and Supplies	\$10,446,281	\$10,446,281	\$0	\$36,961	\$10,409,320
Capital Outlay	\$2,008,203	\$2,008,203	\$0	\$124,348	\$1,883,855
Other Expenses	\$567,852	\$567,852	\$10,481	\$0	\$578,333
Total Estimated Appropriations by Object	\$375,143,854	\$375,143,854	\$229,036	\$546,074	\$374,826,816
Net Increase (Decrease) In Estimated Appropriations by Object				(\$317,038)	
<b>Estimated Appropriations (Summary by Function)</b>					
Instructional Services	\$245,871,259	\$245,871,259	\$0	\$523,016	\$245,348,243
Pupil Personnel Services	\$21,263,847	\$21,263,847	\$7,280	\$0	\$21,271,127
Instructional Media Services	\$5,144,322	\$5,144,322	\$8,939	\$0	\$5,153,261
Instruction and Curriculum Development Services	\$2,426,271	\$2,426,271	\$0	\$5,403	\$2,420,868
Instructional Staff Training	\$1,487,561	\$1,487,561	\$0	\$73,520	\$1,414,041
Instructional Related Technology	\$2,604,512	\$2,604,512	\$0	\$150,022	\$2,454,490
Board of Education	\$766,039	\$766,039	\$26,496	\$0	\$792,535
Legal Services	\$300,575	\$300,575	\$0	\$113,935	\$186,640
General Administration	\$1,510,313	\$1,510,313	\$11,933	\$0	\$1,522,246
School Administration	\$16,521,525	\$16,521,525	\$16,209	\$0	\$16,537,734
Facilities Acquisition and Construction			\$0	\$0	
Fiscal Services	\$1,943,736	\$1,943,736	\$0	\$0	\$1,943,736
Food Services	\$29,859	\$29,859	\$67	\$0	\$29,926
Central Services	\$5,431,786	\$5,431,786	\$97,700	\$0	\$5,529,486
Pupil Transportation Services	\$16,730,633	\$16,730,633	\$195,414	\$0	\$16,926,047
Operation of Plant	\$33,655,054	\$33,655,054	\$0	\$3,307	\$33,651,747
Maintenance of Plant	\$15,318,612	\$15,318,612	\$212,325	\$0	\$15,530,937
Administrative Technology Services	\$2,618,698	\$2,618,698	\$0	\$45,360	\$2,573,338
Community Services	\$1,519,252	\$1,519,252	\$21,162	\$0	\$1,540,414
Debt Service			\$0	\$0	
Total Estimated Appropriations by Function	\$375,143,854	\$375,143,854	\$597,525	\$914,563	\$374,826,816
Net Increase (Decrease) In Estimated Appropriations by Function				(\$317,038)	
<b>Other Financing Sources (Uses)</b>					
Transfers In Public Education Capital Outlay	\$1,742,379	\$1,742,379	\$0	\$0	\$1,742,379
Transfers In Millage Fund and Charter Capital	\$18,393,439	\$18,393,439	\$0	\$0	\$18,393,439
Transfers Out Self Insurance Fund	\$550,279	\$550,279	\$0	\$0	\$550,279
Total Other Financing Sources and Uses	\$19,585,539	\$19,585,539	\$0	\$0	\$19,585,539
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$14,616,595	-\$14,616,595	\$534,736	\$0	-\$14,081,859
<b>Fund Balance</b>					
Beginning Gross Fund Balance	\$63,583,315	\$63,583,315	\$416,003	\$0	\$63,999,318
Ending Gross Fund Balance	\$48,966,720	\$48,966,720	\$950,739	\$0	\$49,917,459

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Food and Nutrition Services**  
**Tentative Budget Amendment (Board Approved 9/11/2012)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-2013 Budget
<b>Estimated Revenues</b>					
National School Lunch Act	9,844,733	9,844,733	203,436	0	10,048,169
USDA Donated Foods	869,822	869,822	0	208,794	661,028
Fresh Fruit & Vegetable Grant	196,000	196,000	0	5,489	190,511
State School Breakfast Supplement	64,098	64,098	1	0	64,099
State School Lunch Supplement	109,287	109,287	4	0	109,291
State Miscellaneous Income	3,197	3,197	0	0	3,197
Interest Income	4,754	4,754	296	0	5,050
Food Service Local Collections	5,846,605	5,846,605	0	327,229	5,519,376
Local Miscellaneous Income	17,200	17,200	0	0	17,200
<b>Total Estimated Revenues</b>	<b>16,955,695</b>	<b>16,955,695</b>	<b>203,737</b>	<b>541,512</b>	<b>16,617,921</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>(337,775)</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	4,878,958	4,878,958	16,851	0	4,895,809
Employee Benefits	3,138,400	3,138,400	0	98,391	3,040,009
Purchased Services	500,104	500,104	0	54,546	445,558
Energy Services	72,248	72,248	0	7,436	64,812
Materials and Supplies	7,696,844	7,696,844	0	432,067	7,264,777
Capital Outlay	282,500	282,500	0	0	282,500
Other Expenses	337,634	337,634	0	14,486	323,148
<b>Total Appropriations by Object</b>	<b>16,906,689</b>	<b>16,906,689</b>	<b>16,851</b>	<b>606,926</b>	<b>16,316,613</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>(590,075)</b>		
<b>Excess (Deficiency) of Revenues over Appropriations</b>	<b>49,006</b>	<b>49,006</b>	<b>252,302</b>	<b>0</b>	<b>301,308</b>
<b>Beginning Gross Fund Balance</b>	<b>2,670,303</b>	<b>2,670,303</b>	<b>382,883</b>	<b>0</b>	<b>3,053,186</b>
<b>Ending Gross Fund Balance</b>	<b>2,719,309</b>	<b>2,719,309</b>	<b>635,185</b>	<b>0</b>	<b>3,354,494</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment (School Board Approved 9/11/12)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-13 Budget
<b>Estimated Revenues</b>					
<b>Federal Direct (Fund 420 &amp; 490)</b>					
Workforce Investment Act 3170	635,000	635,000	0	0	635,000
Community Action Programs 3180		0	0	0	
Miscellaneous Federal Direct 3199	238,458	238,458	0	0	238,458
<b>Total Federal Direct (Fund 420 &amp; 490)</b>	<b>873,458</b>	<b>873,458</b>	<b>0</b>	<b>0</b>	<b>873,458</b>
<b>Federal Through State and Local (Fund 420)</b>					
Vocational Education Acts 3201		0	0	0	
Vocational Investment Act 3220	356,717	356,717	127,544	0	484,261
Eisenhower Math and Science 3226	1,754,874	1,754,874	0	0	1,754,874
Drug Free Schools 3227		0	0	0	0
Individuals with Disabilities (IDEA) 3230	11,925,535	11,925,535	0	0	11,925,535
Title 1 3240	9,432,683	9,432,683	266,020	0	9,698,703
Adult General Education 3251		0	428,153	0	428,153
Local Gifts Grants and Bequests Fund (420) 3440		0	0	0	
Miscellaneous Federal Through State 3299	1,890,686	1,890,686	15,489	0	1,906,175
<b>Total Federal Through State and Local (Fund 420)</b>	<b>25,360,495</b>	<b>25,360,495</b>	<b>837,206</b>	<b>0</b>	<b>26,197,701</b>
<b>Federal Through State and Local (Fund 490)</b>					
Vocational Education Acts 3201		0	0	0	
Vocational Investment Act 3220		0	0	0	
Eisenhower Math and Science 3226		0	0	0	
Drug Free Schools 3227		0	0	0	
Individuals with Disabilities (IDEA) 3230		0	0	0	
Title 1 3240		0	0	0	
Adult General Education 3251		0	0	0	
Local Gifts Grants and Bequests Fund (490) 3440	575,756	575,756	517,814	0	1,093,570
Miscellaneous Federal Through State 3299		0	0	0	
<b>Total Federal Through State and Local (Fund 490)</b>	<b>575,756</b>	<b>575,756</b>	<b>517,814</b>	<b>0</b>	<b>1,093,570</b>
<b>Federal Through State and Local State Stabilization Funds (Fund 431)</b>					
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
<b>Total Federal Through State and Local State Stabilization Funds (Fund 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)</b>					
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	0	6,589
<b>Total Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)</b>	<b>6,589</b>	<b>6,589</b>	<b>0</b>	<b>0</b>	<b>6,589</b>

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment (School Board Approved 9/11/12)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-13 Budget
<b>Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)</b>					
Other Food Services 3269	0	0	0	0	0
<b>Total Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ARRA Race To The Top (Fund 434)</b>					
Race To The Top	2,285,645	2,285,645	0	0	2,285,645
<b>Total Federal Through State and Education Jobs Funds (Fund 434)</b>	<b>2,285,645</b>	<b>2,285,645</b>	<b>0</b>	<b>0</b>	<b>2,285,645</b>
<b>Education Jobs Fund (Fund 435)</b>					
Education Jobs Fund	0	0	0	0	0
<b>Total Federal Through State and Education Jobs Funds (Fund 435)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Estimated Revenues all Funds</b>	<b>29,101,943</b>	<b>29,101,943</b>	<b>1,355,019</b>	<b>0</b>	<b>30,456,962</b>
<b>Net Increase (Decrease) in Revenues All Funds</b>			<b>1,355,019</b>		
<b>Appropriations: (Summary by Object) Fund 420</b>					
Salaries	15,177,954	15,177,954	481,223	0	15,659,177
Employee Benefits	4,370,196	4,370,196	2,539	0	4,372,735
Purchased Services	4,095,278	4,095,278	86,125	0	4,181,403
Energy Services	3,000	3,000	0	0	3,000
Materials and Supplies	606,612	606,612	68,227	0	674,839
Capital Outlay	450,066	450,066	112,730	0	562,796
Other Expenses	1,530,847	1,530,847	86,362	0	1,617,209
<b>Total Appropriations by Object Fund 420</b>	<b>26,233,953</b>	<b>26,233,953</b>	<b>837,206</b>	<b>0</b>	<b>27,071,159</b>
<b>Net Increase (Decrease) in Appropriations Fund 420</b>			<b>837,206</b>		
<b>Appropriations: (Summary by Object) Fund 490</b>					
Salaries	278,577	278,577	10,000	0	288,577
Employee Benefits	28,886	28,886	0	0	28,886
Purchased Services	63,350	63,350	21,200	0	84,550
Energy Services	0	0	0	0	0
Materials and Supplies	202,118	202,118	108,773	0	310,891
Capital Outlay	2,825	2,825	377,841	0	380,666
Other Expenses	0	0	0	0	0
<b>Total Appropriations by Object Fund 490</b>	<b>575,756</b>	<b>575,756</b>	<b>517,814</b>	<b>0</b>	<b>1,093,570</b>
<b>Net Increase (Decrease) in Appropriations Fund 490</b>			<b>517,814</b>		
<b>Appropriations: (Summary by Object) Fund 431 State Fiscal Stabilization Funds</b>					
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
<b>Total Appropriations by Object Fund 431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 431</b>			<b>0</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment (School Board Approved 9/11/12)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-13 Budget
<b>Appropriations: (Summary by Object) Fund 432 Targeted ARRA Stimulus Funds</b>					
Salaries	6,589	6,589	0	0	6,589
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
<b>Total Appropriations by Object Fund 432</b>	<b>6,589</b>	<b>6,589</b>	<b>0</b>	<b>0</b>	<b>6,589</b>
<b>Net Increase (Decrease) in Appropriations Fund 432</b>			<b>0</b>		
<b>Appropriations: (Summary by Object) Fund 433 Targeted ARRA Stimulus Grants</b>					
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
<b>Total Appropriations by Object Fund 433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 433</b>			<b>0</b>		
<b>Appropriations: (Summary by Object) Fund 434 ARRA Race To The Top</b>					
Salaries	968,929	968,929	0	0	968,929
Employee Benefits	35,594	35,594	0	0	35,594
Purchased Services	708,331	708,331	0	0	708,331
Energy Services	0	0	0	0	0
Materials and Supplies	160,404	160,404	0	0	160,404
Capital Outlay	412,387	412,387	0	0	412,387
Other Expenses	0	0	0	0	0
<b>Total Appropriations by Object Fund 434</b>	<b>2,285,645</b>	<b>2,285,645</b>	<b>0</b>	<b>0</b>	<b>2,285,645</b>
<b>Net Increase (Decrease) in Appropriations Fund 434</b>			<b>0</b>		
<b>Appropriations: (Summary by Object) Fund 435 Targeted ARRA Stimulus Grants</b>					
Salaries		0	0	0	
Employee Benefits		0	0	0	
Purchased Services		0	0	0	
Energy Services		0	0	0	
Materials and Supplies		0	0	0	
Capital Outlay		0	0	0	
Other Expenses		0	0	0	
<b>Total Appropriations by Object Fund 435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 435</b>			<b>0</b>		



**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment (School Board Approved 9/11/12)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-13 Budget
<b>Total Appropriations by Object Fund All Funds</b>	<b>29,101,943</b>	<b>29,101,943</b>	<b>1,355,019</b>	<b>0</b>	<b>30,456,962</b>
<b>Net Increase (Decrease) in Appropriations by Object All Funds</b>			<b>1,355,019</b>		
<b>Appropriations: (Summary by Function) Fund 420</b>					
<b>Instructional Services</b>	18,675,562	18,675,562	892,594	0	19,568,156
<b>Pupil Personnel Services</b>	2,562,836	2,562,836	0	23,680	2,539,156
<b>Instructional Media Services</b>		0	0	0	
<b>Instr. &amp; Curriculum Development Ser.</b>	957,895	957,895	0	106,266	851,629
<b>Instructional Staff Training</b>	2,402,306	2,402,306	0	7,565	2,394,741
<b>Instruction Related Technology</b>		0	0	0	
<b>Board of Education</b>		0	0	0	
<b>Legal Services</b>		0	0	0	
<b>General Administration</b>	593,231	593,231	66,634	0	659,865
<b>School Administration</b>		0	0	0	0
<b>Facilities Acquisition &amp; Construction</b>		0	15,488	0	15,488
<b>Fiscal Services</b>		0	0	0	0
<b>Food Service</b>		0	0	0	0
<b>Central Services</b>	116,060	116,060	0	0	116,060
<b>Pupil Transportation Services</b>	288,764	288,764	0	0	288,764
<b>Operation of Plant</b>	2,300	2,300	0	0	2,300
<b>Maintenance of Plant</b>		0	0	0	
<b>Administrative Technology Services</b>		0	0	0	
<b>Community Services</b>	635,000	635,000	0	0	635,000
<b>Debt Service</b>		0	0	0	0
<b>Total Appropriations by Function</b>	<b>26,233,954</b>	<b>26,233,954</b>	<b>974,716</b>	<b>137,511</b>	<b>27,071,159</b>
<b>Net Increase (Decrease) in Appropriations Fund 420</b>			<b>837,205</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment (School Board Approved 9/11/12)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-13 Budget
<b>Appropriations: (Summary by Function) Fund 490</b>					
Instructional Services	250,709	250,709	127,285	0	377,994
Pupil Personnel Services	323,800	323,800	0	0	323,800
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	1,247	1,247	0	0	1,247
Instructional Staff Training		0	389,329	0	389,329
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	1,200	0	1,200
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>575,756</b>	<b>575,756</b>	<b>517,814</b>	<b>0</b>	<b>1,093,570</b>
<b>Net Increase (Decrease) in Appropriations Fund 490</b>			<b>517,814</b>		
<b>Appropriations: (Summary by Function) Fund 431 State Stabilization Funding</b>					
Instructional Services		0	0	0	
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	0	0	
Instructional Staff Training		0	0	0	
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 431 State Stabilization Funding</b>			<b>0</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment (School Board Approved 9/11/12)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-13 Budget
<b>Appropriations: (Summary by Function) Fund 432 &amp; 433 AARA Stimulus IDEA, Title 1, and AARA Grant Funds</b>					
Instructional Services	6,589	6,589	0	0	6,589
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	0	0	
Instructional Staff Training		0	0	0	
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>6,589</b>	<b>6,589</b>	<b>0</b>	<b>0</b>	<b>6,589</b>
<b>Net Increase (Decrease) in Appropriations Fund 432 &amp; 433</b>			<b>0</b>		
<b>Appropriations: (Summary by Function) Fund 434 AARA Race To The Top</b>					
Instructional Services	282,510	282,510	0	0	282,510
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	38,873	38,873	0	0	38,873
Instructional Staff Training	455,845	455,845	0	0	455,845
Instruction Related Technology	104,598	104,598	0	0	104,598
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services	32,626	32,626	0	0	32,626
Food Service		0	0	0	
Central Services	1,371,192	1,371,192	0	0	1,371,192
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
<b>Total Appropriations by Function</b>	<b>2,285,644</b>	<b>2,285,644</b>	<b>0</b>	<b>0</b>	<b>2,285,644.00</b>
<b>Net Increase (Decrease) in Appropriations Fund 434</b>			<b>0</b>		

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Special Revenue Funds - Other (Federal, State, and Local Grants)**  
**Tentative Budget Amendment (School Board Approved 9/11/12)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-13 Budget
<b>Appropriations: (Summary by Function) Fund 435 AARA Education Jobs Fund</b>					
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
<b>Total Appropriations by Function</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Appropriations Fund 435</b>			<b>0</b>		
<b>Total Appropriations by Function All Funds</b>	<b>29,101,943</b>	<b>29,101,943</b>	<b>1,492,530</b>	<b>137,511</b>	<b>30,456,962</b>
<b>Net Increase (Decrease) in Appropriations by Function All Funds</b>			<b>1,355,019</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Gross Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Gross Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**

**Debt Service Fund Tentative Budget Amendment Number One**

**Summary of All Debt Service Funds**

**Fiscal Year 2012-2013 (School Board Approved 9/11/12)**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-2013 Budget
<b>Estimated Revenues</b>					
Capital Outlay / Debt Service Withheld for Bonds	1,738,261	1,738,261	0	0	1,738,261
Racing Commission Funds	446,500	446,500	0	0	446,500
Interest Income	0	0	0	0	0
<b>Total Estimated Revenues</b>	<b>2,184,761</b>	<b>2,184,761</b>	<b>0</b>	<b>0</b>	<b>2,184,761</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>0</b>		
<b>Appropriations: (Summary by Object)</b>					
Principal Redemption	20,065,115	20,065,115	0	8,714	20,056,401
Interest Expense	9,771,187	9,771,187	9,965	0	9,781,151
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	12,100	12,100	4,000	0	16,100
<b>Total Appropriations by Object</b>	<b>29,848,401</b>	<b>29,848,401</b>	<b>13,965</b>	<b>8,714</b>	<b>29,853,652</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>5,251</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In From Capital	28,247,201	28,247,201	0	153,845	28,093,356
Transfer In From General Fund	0	0	0	0	0
Premium on Sale of Bonds	0	0	0	0	0
Certificates of Participation Issued	0	0	0	0	0
Refunding Bond Issued	0	0	0	0	0
Tax Credit Rebate	2,086,761	2,086,761			2,086,761
Transfers To Capital		0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>30,333,962</b>	<b>30,333,962</b>	<b>0</b>	<b>153,845</b>	<b>30,180,117</b>
<b>Excess (Deficiency) of Revenues over</b>					
Appropriations and Other Uses	2,670,322	2,670,322	-13,965	145,132	2,511,226
Beginning Gross Fund Balance	6,077,705	6,077,705	991,713	0	7,069,418
Ending Gross Fund Balance	8,748,027	8,748,027	832,616	0	9,580,644

**THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA**  
**Summary of all Capital Outlay Funds Budget**  
**Tentative Budget Amendment (Board Approved 9/11/2012)**  
**Fiscal Year 2012-2013**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-2013 Budget
<b>Estimated Revenues</b>					
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	714,507	714,507	1	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	0	0	0
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	0	0	1,822,500	0	1,822,500
<b>Total Estimated Revenues</b>	<b>75,793,946</b>	<b>75,793,946</b>	<b>1,822,501</b>	<b>0</b>	<b>77,616,447</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>1,822,501</b>		
<b>Appropriations: (Summary by Object)</b>					
Library Books (New Libraries)	0	0	0	0	0
Audio Visual Materials	0	0	0	0	0
Buildings and Fixed Equipment	90,049,561	90,049,561	1,292,292	0	91,341,853
Furniture, Fixtures, and Equipment	5,189,363	5,189,363	148,667	0	5,338,030
Motor Vehicles (Including Buses)	3,975,000	3,975,000	0	0	3,975,000
Land	3,740,832	3,740,832	0	5,781	3,735,051
Improvements Other Than Buildings	13,783,266	13,783,266	82,413	0	13,865,679
Remodeling and Renovations	54,048,511	54,048,511	2,150,893	0	56,199,404
Dues and Fees	6,000	6,000	0	0	6,000
Computer Software	2,404,038	2,404,038	0	0	2,404,038
<b>Total Appropriations by Object</b>	<b>173,196,571</b>	<b>173,196,571</b>	<b>3,674,265</b>	<b>5,781</b>	<b>176,865,055</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>3,668,484</b>		
<b>Other Financing Sources</b>					
Sale of Capital Outlay Bonds & Effort Index Grants & Race Track Funds	0	0	0	0	0
Proceeds of Loans	0	0	0	0	0
Capital Transfers Between Capital Funds	0	0	0	0	0
Capital Lease Agreement	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Other Financing Sources</b>			<b>0</b>		
<b>Transfers Out</b>					
Transfers To General Fund	20,135,818	20,135,818	0	0	20,135,818
Capital Transfers Between Capital Funds	0	0	0	0	0
Transfers To Debt Service	28,247,201	28,247,201	0	153,845	28,093,356
<b>Total Transfers Out</b>	<b>48,383,019</b>	<b>48,383,019</b>	<b>0</b>	<b>153,845</b>	<b>48,229,174</b>
<b>Net Increase (Decrease) in Transfers Out</b>			<b>(153,845)</b>		
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>(145,785,644)</b>	<b>(145,785,644)</b>	<b>(1,851,764)</b>	<b>(159,626)</b>	<b>(147,477,782)</b>
<b>Beginning Gross Fund Balance</b>	<b>184,799,139</b>	<b>184,799,139</b>	<b>0</b>	<b>11,126,835</b>	<b>173,672,304</b>
<b>Ending Gross Fund Balance</b>	<b>39,013,495</b>	<b>39,013,495</b>	<b>0</b>	<b>12,818,973</b>	<b>26,194,522</b>

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA  
Internal Service Fund - Self Insurance Fund  
Tentative Budget Amendment (Board Approved 9/11/2012)  
Fiscal Year 2012-2013

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2012-2013 Budget
<b>Estimated Revenues</b>					
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
<b>Total Estimated Revenues</b>	<b>5,091,648</b>	<b>5,091,648</b>	<b>0</b>	<b>0</b>	<b>5,091,648</b>
<b>Net Increase (Decrease) in Revenues</b>			<b>0</b>		
<b>Appropriations: (Summary by Object)</b>					
Salaries	295,000	295,000	0	0	295,000
Employee Benefits	53,000	53,000	0	0	53,000
Purchased Services	645,566	645,566	18,000	0	663,566
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	5,496,500	5,496,500	55,000	0	5,551,500
<b>Total Appropriations by Object</b>	<b>6,492,216</b>	<b>6,492,216</b>	<b>73,000</b>	<b>0</b>	<b>6,565,216</b>
<b>Net Increase (Decrease) in Appropriations</b>			<b>73,000</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In From General Fund	550,279	550,279	0	0	550,279
Transfers Out To General Fund	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>550,279</b>	<b>550,279</b>	<b>0</b>	<b>0</b>	<b>550,279</b>
<b>Excess (Deficiency) of Revenues over Appropriations and Other Uses</b>	<b>(850,289)</b>	<b>(850,289)</b>	<b>0</b>	<b>73,000</b>	<b>(923,289)</b>
<b>Beginning Gross Fund Balance</b>	<b>13,806,755</b>	<b>13,806,755</b>	<b>0</b>	<b>1,237,792</b>	<b>12,568,963</b>
<b>Ending Gross Fund Balance</b>	<b>12,956,466</b>	<b>12,956,466</b>	<b>0</b>	<b>1,310,792</b>	<b>11,645,674</b>