

Attachment "A"

The School Board of Sarasota County, Florida General Fund Projected Results of Operations for the 2013-2014 Fiscal Year Based upon Results of Operations through February 28, 2014

Executive Summary

The General Fund has been updated based upon the results of operations through February 28, 2014. The Florida Department of Education FTE Forecasting department released on 3/25/14 the district summary FTE information based upon the February FTE count. The summary information indicated our student FTE increased 216.59 from the October student FTE submitted. When completing the February Superintendents Financial Report a \$1 million estimated increase was included in the revenues. Receiving this information confirms the revenues will increase. Local revenues have been increased to reflect the estimated amount of tax collections above the 96% percent collection rate. Total revenues are estimated to increase \$2,132,683 above the original budget. Transfers in are estimated to increase \$812,032. Estimated appropriations are estimated to come in above the original budget by \$521,677. In summary, the ending gross fund balance as of June 30, 2014, is estimated to increase by \$2,423,038 from the original budget. The ending unassigned fund balance as of June 30, 2014, is estimated to be \$36,272,730 or 9.29% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$9,226,974. The revised projection is now to use \$6,803,936 of the unassigned fund balance. The financial pages of the operating fund follow the table summary information below.

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

Estimated Revenue Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Federal Direct – Federal revenues from the receipt of Medicaid funds and ROTC funds are estimated to increase based upon the receipts through February 28, 2014.	\$149,988
State – State revenues decreased based upon the receipt of the third calculation of the Florida Education Finance Program revenues and the results of the 2010-2011 FTE audit. The decrease increased based upon results of operations through February 28, 2014. The changes are based upon the receipt of the Florida School recognition awards, that were \$1,289,926 less than budgeted and an estimated \$1 million has been estimated to be recovered from correction of the student FTE submitted last October.	(\$1,576,616)
Local – The major increase is based upon results of operations through February 28, 2014, showing property tax collections will be greater than budgeted.	\$3,559,312
Net Increase in Revenue	\$2,132,684

Attachment “A”

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through February 28, 2014**

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The decrease is a combination of the negotiated salary settlement projected to be less than what was budgeted, savings from the hiring freeze, and the state teacher raise allocation that was allocated to salaries, which included the costs associated with retirement and social security benefits. The change as a result of operations through February 28, 2014, is a reduction based upon a decrease of \$1,289,926 in receipt of Florida School recognition funds for bonus payments.	(\$2,041,145)
Employee Benefits – The increase is related to the state teacher raise allocation for social security and retirement being included in the salary line item and health benefits estimated to be above the amount budgeted. The change as a result of operations through February 28, 2014 is an increase of individuals in the group health insurance plan.	\$1,278,722
Purchased Services – The majority of the increase between the projection based upon results of operations between January and February is an increase in professional services, charter school payments, maintenance expenditures and other purchased services.	\$1,210,114
Energy Services – The majority of the increase between the projections based upon results of operations between January and February is an increase in fuel and electrical costs.	\$433,786
Materials and Supplies – Based on results of operations through February 28, 2014, it is estimated schools will still spend less of their consumable budget than originally budgeted.	(\$119,650)
Capital Outlay – Based on results of operations through February 28, 2014, it is estimated schools will still use less of their capital allocation than originally budgeted.	(\$369,787)
Other Expenses – Based upon the results of operations through February 28, 2014, dues and fees are estimated to be above the original budget.	\$129,637
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Decrease in Appropriations by Object	\$521,677

Attachment "A"

**The School Board of Sarasota County, Florida
General Fund
Projected Results of Operations for the 2013-2014 Fiscal Year
Based upon Results of Operations through February 28, 2014**

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

Account Description	Amount of Increase (Decrease) from the Original Budget
Original Budgeted Ending Gross Fund Balance as of June 30, 2014, approved September 10, 2013	\$44,253,778
Add the Increase in Estimated Revenues for 2013-2014	\$2,132,684
Less the Increase in Estimated Appropriations for 2013-2014	(\$521,677)
No change in the transfer in from Capital Funds.	\$0
Add the transfer in from the balance of unspent revenues from the final payment of the Race Track Revenue Bonds	\$812,032
Estimated Ending Gross Fund Balance as of June 30, 2014	\$46,676,817

Estimated Unassigned Fund Balance Projected as of June 30, 2014

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2014	\$36,272,731
Percentage of Unassigned Fund balance as a percentage of total appropriations	9.29%

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

**Comparative Statement Of Estimated Revenues, Appropriations, and Fund Balance for the Fiscal Years
2010-11 through 2013-14**

Based Upon Results of Operations through February 28, 2014

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Revenues and Transfers In from Other Funds						
Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,339,939	\$2,398,801
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$75,508,736	\$75,665,639
Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,228	\$360,140,826	\$360,100,540	\$362,273,509
Transfers In						
Property Insurance Millage transfer	\$2,412,396	\$2,383,887	\$3,149,270	\$3,567,923	\$3,567,923	\$3,567,923
Capital (P.E.C.O.maintenance)	\$2,149,547				\$0	\$0
Transfer of unused rebates from Capital in 2012-13 and unassigned fund balance from the Race track Revenue Bonds Debt Service Fund in 2013-14			\$531,000		\$812,032	\$812,032
Capital (Charter School)	\$1,742,379	\$1,858,522	\$1,704,643	\$2,556,482	\$2,556,482	\$2,556,482
Capital (Millage maintenance)	\$13,841,928	\$14,880,109	\$13,169,510	\$13,564,595	\$13,564,595	\$13,564,595
Capital (Millage equipment)	\$1,384,612	\$1,337,918	\$1,754,775	\$957,003	\$957,003	\$957,003
Total Transfers In	\$21,530,862	\$20,460,436	\$20,309,198	\$20,646,003	\$21,458,035	\$21,458,035
Total Revenues & Transfers In	\$383,422,594	\$364,126,335	\$363,719,426	\$380,786,829	\$381,558,575	\$383,731,544
Appropriations						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$230,816,989	\$230,281,421
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,749,063	\$69,694,951
Purchased Services	\$53,757,822	\$58,205,200	\$61,386,981	\$65,243,357	\$65,278,898	\$66,453,471
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,423,315	\$10,979,576
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,233,538	\$10,014,325
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,771,073
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$532,086	\$790,384
Transfers Out	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total Appropriations	\$385,419,063	\$364,934,233	\$374,237,991	\$390,013,803	\$388,031,122	\$390,535,480
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$6,472,547)	(\$6,803,936)
Fund Balance						
Beginning Gross Fund Balance	\$66,843,311	\$64,819,785	\$63,999,318	\$53,480,753	\$53,480,753	\$53,480,753
Adj to Fund Balance	(\$27,057)	(\$12,568)				
Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$47,008,206	\$46,676,817
Composition of Ending Gross Fund Balance						
Assigned for Encumbrances	\$1,940,648	\$1,183,780	\$1,326,387	\$1,326,387	\$1,326,387	\$1,326,387
Non Spendable - Inventory / Prepaid Insurance	\$189,430	\$171,701	\$147,212	\$147,212	\$147,212	\$147,212
Assigned for Categorical & Grant Carry forwards	\$1,328,225	\$2,650,874	\$1,899,774	\$1,899,774	\$1,899,774	\$1,899,774
Assigned for Work Force Development	\$2,246,469	\$4,546,470	\$6,849,049	\$5,719,210	\$5,719,210	\$5,719,210
Assigned School & Department Carry forwards	\$2,901,944	\$2,227,394	\$1,670,768	\$1,311,503	\$1,311,503	\$1,311,503
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	\$38,541,906	\$36,493,423	\$37,423,799	\$33,849,692	\$36,604,120	\$36,272,731
Unassigned - Amount beyond assigned 10%	\$17,671,163	\$16,725,675	\$4,163,763			
Total Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$47,008,206	\$46,676,817

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

**Comparative Statement of Revenues for the Fiscal Years
2010-2011 through 2013-2014
Based Upon Results of Operations through February 28, 2014**

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Federal Direct						
ROTC / PELL / SEOG	\$344,110	\$327,987	\$337,299	\$320,434	\$379,655	\$374,807
Federal Stabilization Funds (FEFP)	\$13,689,576					
Federal Jobs Fund		\$7,979,517				
Medicaid Reimbursement	\$1,705,139	\$2,270,842	\$1,928,379	\$1,928,379	\$1,960,284	\$2,023,993
Total Federal Direct	\$15,738,825	\$10,578,346	\$2,265,678	\$2,248,813	\$2,339,939	\$2,398,801
State						
Florida Ed. Finance Program	(\$15,921,846)	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$8,278,415)	(\$7,278,415)
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010- 2011.	(\$152,039)				(\$181,530)	(\$181,530)
ESE Scholarships	(\$2,429,583)	(\$2,355,228)	(\$2,707,672)	(\$2,803,545)	(\$2,803,545)	(\$2,803,545)
Virtual Education Contribution		\$18,461	\$58,035		\$0	\$0
Work Force Development	\$9,246,543	\$9,637,132	\$9,385,442	\$8,229,850	\$8,229,850	\$8,229,850
Adults with Disabilities	\$613,848	\$515,161	\$437,887	\$437,887	\$437,887	\$437,887
Ed. Enhancement / Lottery	\$157,686	\$135,772			\$0	\$0
CO&DS Withheld for Admin	\$29,080	\$29,080	\$28,778	\$29,294	\$29,294	\$29,294
Race Track Funds						\$446,500
Class Size Reduction	\$45,649,077	\$46,023,875	\$46,009,116	\$45,852,447	\$45,487,957	\$45,487,957
Declining Enrollment	\$296,418				\$0	\$0
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,275,453	\$3,275,453
State License Tax	\$246,432	\$233,495	\$224,052	\$235,216	\$235,216	\$235,545
Transportation	\$6,201,351	\$6,000,863	\$6,172,023	\$6,265,085	\$6,232,170	\$6,232,170
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,127,537	\$1,127,537
Voluntary Pre K Program	\$19,314	\$13,229	\$11,188	\$13,326	\$13,326	\$13,326
Supplemental Academic Instruction	\$8,413,385	\$8,043,210	\$8,288,475	\$8,348,718	\$8,348,718	\$8,348,718
Reading Instruction	\$1,580,506	\$1,499,837	\$1,976,561	\$1,984,793	\$1,970,212	\$1,970,212
Teachers Lead Program	\$526,483	\$493,983	\$492,699	\$699,417	\$699,417	\$699,417
Florida School Recognition Program	\$2,417,230	\$1,764,702	\$3,103,125	\$3,103,125	\$3,103,125	\$1,813,199
Excellent Teaching Program	\$324,502				\$0	\$0
DJJ Supplemental Allocation	\$74,014	\$24,416			\$0	\$0
Internet Bandwidth Access				\$97,805	\$97,805	\$97,805
Teacher Salary Increase				\$7,394,444	\$7,336,780	\$7,336,780
Performance Pay (Merit Award Program)	\$64,855	\$63,437			\$0	\$0
Other Miscellaneous State	\$122,444	\$100,585	\$87,157	\$147,479	\$147,479	\$147,479
Total State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$75,508,736	\$75,665,639
Local						
District School Tax (Required Local Effort)	\$201,255,100	\$178,158,018	\$184,548,412	\$197,505,579	\$198,073,361	\$199,875,646
District School Tax (Discretionary)	\$32,353,066	\$30,376,612	\$30,219,398	\$31,359,408	\$31,735,721	\$31,735,721
Voted School Tax	\$43,252,762	\$40,610,444	\$40,400,265	\$41,924,343	\$42,427,435	\$42,427,435
Course Fees	\$1,728,466	\$1,699,971	\$2,007,559	\$2,007,559	\$2,007,559	\$2,007,559
Childcare Fees	\$1,245,135	\$1,303,302	\$1,544,802	\$1,544,802	\$1,662,432	\$1,780,062
Rent	\$291,314	\$302,764	\$300,824	\$300,824	\$338,114	\$375,404
Interest	\$471,621	\$322,688	\$405,357	\$405,357	\$405,357	\$405,357
Food Service Indirect Cost	\$356,238	\$212,204	\$287,146	\$287,146	\$287,146	\$287,146
Federal Indirect Cost	\$591,150	\$403,264	\$605,074	\$605,074	\$605,074	\$605,074
Other Misc. Sources	\$2,049,855	\$6,539,917	\$4,399,998	\$4,709,666	\$4,709,666	\$4,709,666
Total Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$282,251,865	\$284,209,070
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,227	\$360,140,826	\$360,100,540	\$362,273,509

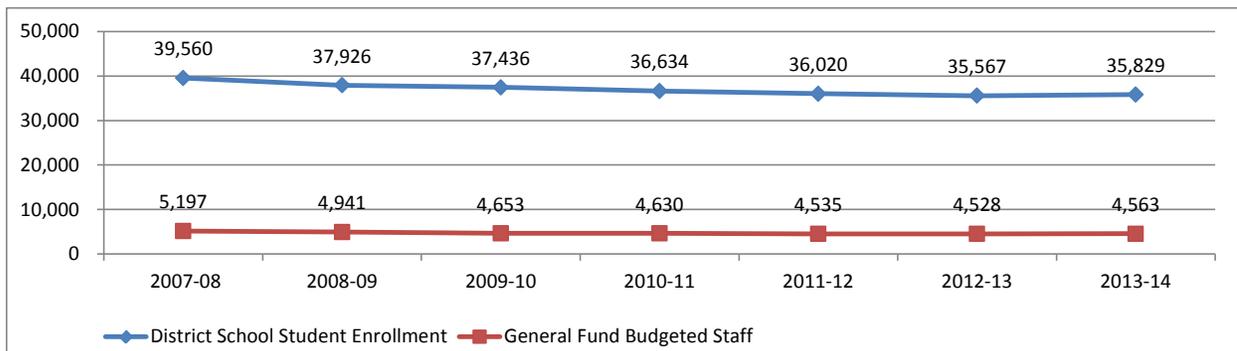
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

2010-2011 through 2013-2014

Based Upon Results of Operations through February 28, 2014

Classification	Actual 2010-2011 Filled	Actual 2011-2012 Filled	Actual 2012-2013 Filled	Original 2013-2014 Budget	2013-2014 Amended Budget	2013-2014 Actual Filled
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	2,347.8	2,304.6	2,335.8	2,450.6	2,464.2	2,372.0
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	544.8
Guidance Counselors	75.9	91.0	92.5	95.0	96.8	95.2
Media Specialists	14.0	13.0	14.0			
Psychologists and Social Workers	32.9	32.1	31.1	30.1	30.1	29.1
Total Instructional Personnel	2,999.2	2,937.1	2,984.4	3,136.3	3,157.0	3,041.1
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither ac instructional, yet whose work supports the educational process."						
Managers / Supv. / Specialists	105.7	103.7	103.9	104.7	111.0	106.3
Bus Aides	53.0	52.0	54.0	58.0	58.0	52.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	256.0
Custodians	273.6	256.6	266.6	322.6	322.6	265.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	85.5
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	300.0
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	161.1	157.4
Total Educational Support Pers.	1,254.7	1,202.1	1,216.1	1,312.5	1,321.9	1,222.7
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management funct development of policies and implementation of those policies through the direction of personnel."						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	47.0	49.0	48.0	49.1	45.0	45.0
Associate Superintendents	2.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	17.2	19.2	16.2	18.2	17.2	17.2
Principals	42.0	41.0	40.0	38.8	39.0	39.0
Total Administrative Pers.	114.2	117.2	112.2	114.1	109.2	109.2
Grand Total	4,368.1	4,256.4	4,312.7	4,562.9	4,588.1	4,373.0



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

Comparison of Salaries

2010-2011 through 2013-2014

Based Upon Results of Operations through February 28, 2014

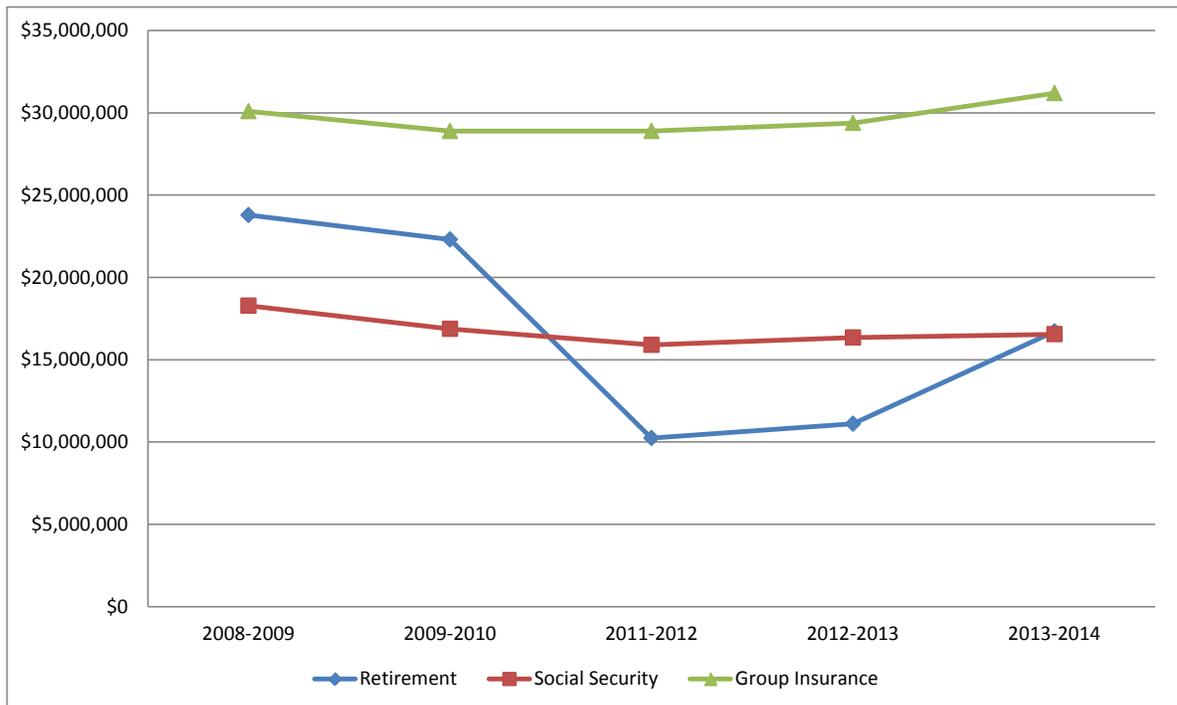
Classification	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instructional Personnel						
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."						
Teachers	\$136,245,445	\$130,702,005	\$131,860,913	\$139,983,245	\$135,752,651	\$135,945,067
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,479,284	\$11,555,551
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,740,552	\$5,757,361
Media Specialists	\$822,317	\$792,558	\$842,686		\$0	\$0
Psychologists and Social Workers	\$2,257,745	\$2,229,795	\$2,129,935	\$2,055,538	\$2,168,033	\$2,152,346
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$911,689	\$922,558
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,377,667	\$1,395,777
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$496,550	\$489,315
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,350,982	\$7,028,316
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,595,422	\$2,627,774
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,823,219	\$2,903,883
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$664,940	\$717,013
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$2,033,655	\$2,077,497
One Time Payments	\$2,347,583	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$2,040,258
Total Instructional Personnel	\$177,011,070	\$169,525,449	\$174,576,617	\$180,108,502	\$176,590,863	\$175,612,719
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Coord./Managers/Supv./Specialists	\$7,297,942	\$6,622,689	\$6,586,965	\$6,577,541	\$7,066,821	\$7,052,437
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$856,583	\$872,128
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,440,252	\$5,475,918
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,910,679	\$7,926,950
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,439,032	\$3,494,370
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,428,852	\$9,440,731
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$122,128	\$101,402
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,342,093	\$2,674,448
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,476,731	\$6,445,204
Route & Safety Officers						
Total Educational Support Pers.	\$43,794,954	\$40,973,963	\$41,314,204	\$41,143,458	\$43,083,171	\$43,483,589
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	\$187,045	\$185,840	\$186,000	\$186,000	\$193,125	\$193,125
Superintendent	\$212,159	\$202,344	\$184,617	\$184,617	\$205,433	\$205,433
Assistant Principals	\$4,616,178	\$4,423,102	\$4,187,855	\$4,287,783	\$4,240,353	\$4,273,165
Asst Superintendents	\$303,228	\$283,313	\$285,694	\$285,694	\$294,980	\$294,980
Directors & Executive Directors	\$2,060,509	\$2,226,871	\$1,843,668	\$1,950,858	\$1,740,657	\$1,751,796
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,468,408	\$4,466,615
Total Administrative Pers.	\$12,294,084	\$11,939,756	\$10,998,186	\$11,070,606	\$11,142,955	\$11,185,113
Grand Total	\$233,100,108	\$222,439,168	\$226,889,007	\$232,322,566	\$230,816,989	\$230,281,421

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

**Comparative Statement of Employee Benefits
2010-2011 through 2013-2014**

Based Upon Results of Operations through February 28, 2014

Employee Benefit Detail	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Retirement	\$24,076,394	\$10,236,720	\$11,104,676	\$15,653,758	\$16,521,636	\$16,716,720
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,489,214	\$16,551,213
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,501,460	\$31,202,258
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,040,804	\$2,030,429
Employee Assistance Programs including unemployment compensation	\$306,784	\$245,156	\$355,599	\$355,599	\$355,599	\$355,599
Early Retirement Plan Insurance	\$658,478	\$629,705	\$625,943	\$625,943	\$561,418	\$561,418
Workers Compensation	\$241,409	\$2,214,272	\$2,219,968	\$2,323,226	\$2,278,931	\$2,277,315
Total	\$74,743,459	\$60,166,687	\$62,044,434	\$68,416,229	\$68,749,063	\$69,694,951



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

**Comparative Statement of Appropriations by Object, For the Fiscal Years 2010-11 through 2013-14
Based Upon Results of Operations through February 28, 2014**

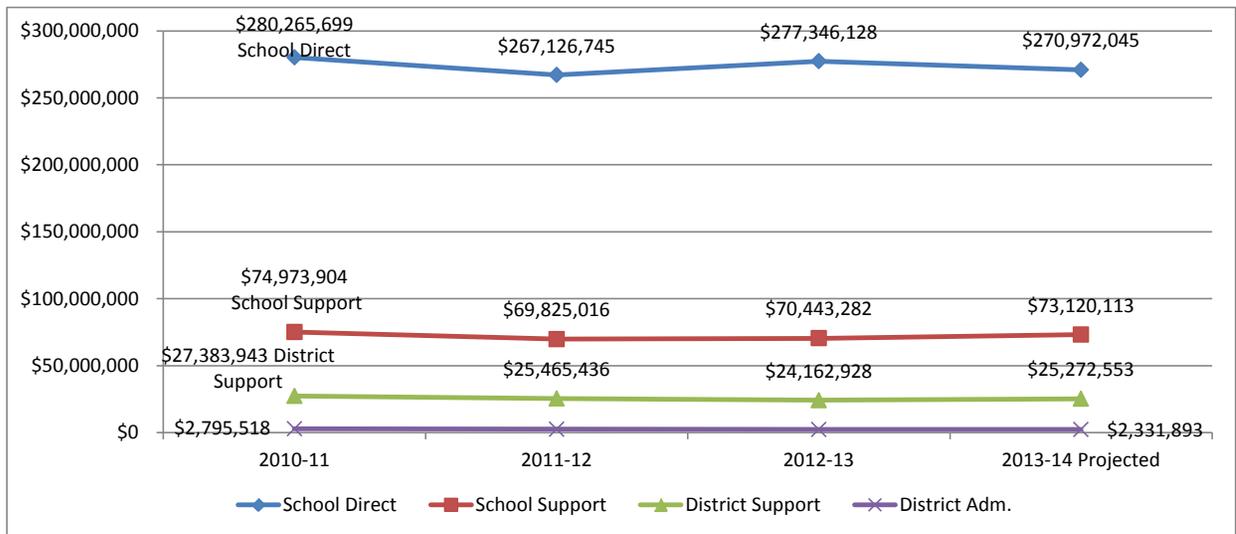
Appropriations by Object	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Purchased Services						
Professional Services	\$4,734,980	\$4,782,120	\$4,050,742	\$2,848,832	\$3,528,880	\$3,447,590
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,378,115	\$43,388,870
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,006,658	\$1,037,091
Virtual School Payments	\$504,919	\$493,921	\$329,748	\$333,046	\$333,046	\$333,046
Physical Exams	\$20,723	\$21,313	\$20,789	\$21,205	\$21,033	\$17,774
Insurance Premiums	\$2,544,224	\$2,638,165	\$3,431,441	\$3,855,444	\$3,855,444	\$3,855,444
Legal Services	\$347,477	\$187,658	\$261,802	\$264,420	\$260,573	\$256,530
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$166,716	\$180,033
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$310,408	\$310,408
Repairs And Maintenance	\$4,129,745	\$4,146,135	\$3,763,574	\$3,801,210	\$3,801,210	\$4,119,476
Rentals and Software Licensing	\$3,586,230	\$3,944,195	\$3,660,381	\$3,387,232	\$3,492,615	\$3,544,953
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$170,545	\$181,794
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$529,361	\$526,893
Cell Phones	\$184,501	\$173,151	\$152,978	\$154,508	\$154,508	\$145,664
Fiber Optic Lines / Technology Hosting	\$967,358	\$953,695	\$941,179	\$950,591	\$950,591	\$950,591
Utilities - Water/Sewer	\$1,262,195	\$1,318,928	\$1,256,473	\$1,269,038	\$1,198,787	\$1,232,965
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$358,168	\$327,592
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$1,762,243	\$2,596,756
Total Purchased Services	\$53,757,823	\$58,205,198	\$61,386,982	\$65,243,357	\$65,278,898	\$66,453,471
Energy Services						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$98,688	\$107,163
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,565,182	\$7,940,192
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,759,445	\$2,932,220
Total Energy Services	\$11,191,616	\$10,932,264	\$10,738,407	\$10,545,790	\$10,423,315	\$10,979,576
Materials and Supplies						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,401,909	\$6,633,977
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,646,120	\$2,243,863
Discretionary Instr. Materials	\$527,986	\$815,729	\$567,388	\$573,061	\$573,061	\$573,061
Periodicals & Newspapers	\$11,339	\$16,332	\$26,212	\$26,474	\$45,520	\$67,434
Oil & Grease	\$48,649	\$51,743	\$41,376	\$41,790	\$41,790	\$56,198
Repair Parts/Tires & Tubes	\$425,673	\$391,160	\$413,198	\$417,330	\$444,320	\$425,722
Other Materials & Supplies	\$5,269	\$11,365	\$80,018	\$80,818	\$80,818	\$14,069
Total Materials & Supplies	\$9,541,625	\$10,526,975	\$9,789,787	\$10,133,975	\$10,233,538	\$10,014,325
Capital Outlay						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$160,786	\$169,851
Audio Visual Capitalized	\$8,800	\$3,750			\$0	\$0
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$14,237	\$13,747
Buildings & Fixed Equipment	\$4,800				\$0	\$0
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$846,350	\$931,249
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$287,055	\$477,260
Motor Vehicles	\$65,000				\$0	\$0
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$72,285	\$137,343
Software -Capitalized					\$0	\$0
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$66,241	\$41,623
Total Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$1,446,954	\$1,771,073
Other Expenses						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$474,274	\$691,887
Judgments	\$167				\$0	\$0
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$35,074	\$75,759
Field Trips	\$16,167	\$19,163	\$22,513	\$22,738	\$22,738	\$22,738
Total Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$532,086	\$790,384
Total Appropriations by Object	\$76,876,688	\$81,778,097	\$84,373,964	\$88,724,729	\$87,914,791	\$90,008,830

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

**Comparative Statement of Appropriations by Function
2010-2011 through 2013-2014**

Based Upon Results of Operations through February 28, 2014

Appropriations by Function	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2013-2014 Projected Actual
Instruction	\$249,805,297	\$237,579,038	\$248,225,305	\$262,754,098	\$259,188,726	\$241,270,219
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$20,960,139	\$21,020,966
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,490,957	\$3,462,928
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,760,345	\$2,700,689
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,372,588	\$1,321,790
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$3,399,550	\$3,433,518
Board of Education	\$764,277	\$818,210	\$554,705	\$578,088	\$578,088	\$578,088
Legal Services	\$347,477	\$187,100	\$261,577	\$264,420	\$264,420	\$264,420
General Administration	\$1,683,764	\$1,511,725	\$1,469,372	\$1,451,313	\$1,417,811	\$1,489,385
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,859,992	\$17,161,900
Facilities Acquisition & Construction	\$250	\$36,330	\$18,259	\$19,029	\$19,029	\$19,029
Fiscal Services	\$2,007,119	\$2,040,300	\$1,828,780	\$1,775,871	\$1,938,380	\$1,934,877
Food Services	\$29,624	\$39,009	\$90,886	\$94,717	\$94,717	\$94,717
Central Services	\$5,856,076	\$5,402,277	\$5,342,605	\$5,367,820	\$5,677,556	\$5,778,424
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$16,793,850	\$16,996,188
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$33,333,807	\$34,294,550
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,013,946	\$13,840,258
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,567,502	\$3,699,965
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,749,440	\$1,784,414
Transfers to Other Funds	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total	\$385,419,064	\$364,934,233	\$374,237,991	\$390,013,803	\$388,031,122	\$371,696,604



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.