

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 December 31, 2013**

Executive Summary

The General Fund has been updated based upon the results of operations through December 31, 2013. The third calculation of the Florida Education Finance Program (FEFP) was received December 20, 2013. The third calculation contained a large reduction in the weighted full time equivalent (WFTE) programs. The Pupil Personnel Support Services department is reviewing the exceptional student FTE for accuracy. It is anticipated that at least 50% of the loss in WFTE, that has decreased the F.E.F.P. program by \$1,551,989 will be recouped. Local revenues have been increased to reflect the estimated amount of tax collections above the 96% percent collection rate. Estimated appropriations are estimated to come in below the original budget by \$1,982,682. In summary, the ending fund balance as of June 30, 2014, is estimated to increase by \$2,754,427 from the original budget. The ending unassigned fund balance as of June 30, 2014, is estimated to be \$36,604,120 or 9.43% 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 \$6,472,547 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 December 31, 2013.	\$91,126
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.	(\$1,733,519)
Local – The major increase is based upon results of operations through December 31, 2013 showing property tax collections will be greater than budgeted.	\$1,602,107
Net Decrease in Revenue	(\$40,286)

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 December 31, 2013**

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 was allocated to salaries, which included the costs associated with retirement and social security benefits.	(\$1,505,578)
Employee Benefits – The increase is related to the state teacher raise allocation for social security and retirement being included in the salary line item.	\$332,834
Purchased Services – The majority of the increase is related to the charter school payments increasing as a result of the October and transportation FTE counts.	\$35,541
Energy Services – The majority of the decrease is related to electric and natural gas.	(\$122,475)
Materials and Supplies – Based on results of operations through December 31, 2013, it is estimated schools will spend more of their consumable budget than originally estimated.	\$99,563
Capital Outlay – Based on results of operations through December 31, 2013, it is estimated schools will use less of their capital allocation than originally budgeted.	(\$693,906)
Other Expenses – Based upon the results of operations through December 31, 2013, dues and fees related to instructional materials are estimated to be below the original budget.	(\$128,661)
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Decrease in Appropriations by Object	(\$1,982,682)

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 December 31, 2013**

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
Less the decrease in Estimated Revenues for 2013-2014	(\$40,286)
Add the Decrease in Estimated Appropriations for 2013-2014	\$1,982,682
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	\$47,008,206

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	\$36,604,120
Percentage of Unassigned Fund balance as a percentage of total appropriations	9.43%

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 December 31, 2013

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	\$2,248,813	\$2,339,939
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$77,242,255	\$75,508,736
Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$280,649,758	\$282,251,865
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,228	\$360,140,826	\$360,140,826	\$360,100,540
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 and unassigned fund balance from the Race track Revenue Bonds Debt Service fund			\$531,000		\$0	\$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	\$20,646,003	\$21,458,034
Total Revenues & Transfers In	\$383,422,594	\$364,126,335	\$363,719,426	\$380,786,829	\$380,786,829	\$381,558,574
Appropriations						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$232,322,566	\$230,816,988
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,416,229	\$68,749,063
Purchased Services	\$53,757,822	\$58,205,200	\$61,386,981	\$65,243,357	\$65,243,357	\$65,278,898
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,545,790	\$10,423,315
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,133,975	\$10,233,538
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,446,954
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$660,747	\$532,086
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	\$390,013,803	\$388,031,121
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$9,226,974)	(\$6,472,547)
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	\$44,253,778	\$47,008,206
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	\$29,251,035	\$29,251,035	\$29,102,334
Unassigned - Amount beyond assigned 10% for all years except above 7.5% for 2013-14	\$17,671,163	\$16,725,675	\$4,163,763	\$4,598,657	\$4,598,657	\$7,501,786
Total Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$44,253,778	\$47,008,206

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 December 31, 2013

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	\$320,434	\$348,887
Federal Stabilization Funds (FEFP)	\$13,689,576					
Federal Jobs Fund		\$7,979,517				
Federal Stabilization Funds (Work Force Development)	\$635,711					
Medicaid Reimbursement	\$1,705,139	\$2,270,842	\$1,928,379	\$1,928,379	\$1,928,379	\$1,991,051
Total Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,248,813	\$2,339,939
State						
Florida Ed. Finance Program	(\$15,921,846)	(\$3,305,371)	(\$1,340,445)	(\$7,196,770)	(\$7,196,770)	(\$8,278,415)
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011.	(\$152,039)				\$0	(\$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
Class Size Reduction	\$45,649,077	\$46,023,875	\$46,009,116	\$45,852,447	\$45,852,447	\$45,487,957
Declining Enrollment	\$296,418				\$0	\$0
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,274,376	\$3,275,453
State License Tax	\$246,432	\$233,495	\$224,052	\$235,216	\$235,216	\$235,216
Transportation	\$6,201,351	\$6,000,863	\$6,172,023	\$6,265,085	\$6,265,085	\$6,232,170
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,129,308	\$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	\$1,984,793	\$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	\$3,103,125
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	\$7,394,444	\$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	\$77,242,255	\$75,508,736
Local						
District School Tax (Required Local Effort)	\$201,255,100	\$178,158,018	\$184,548,412	\$197,505,579	\$197,505,579	\$198,686,374
District School Tax (Discretionary)	\$32,353,066	\$30,376,612	\$30,219,398	\$31,359,408	\$31,359,408	\$31,473,402
Voted School Tax	\$43,252,762	\$40,610,444	\$40,400,265	\$41,924,343	\$41,924,343	\$42,076,741
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	\$1,544,802	\$1,662,432
Rent	\$291,314	\$302,764	\$300,824	\$300,824	\$300,824	\$338,114
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	\$280,649,758	\$282,251,865
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,227	\$360,140,826	\$360,140,826	\$360,100,540

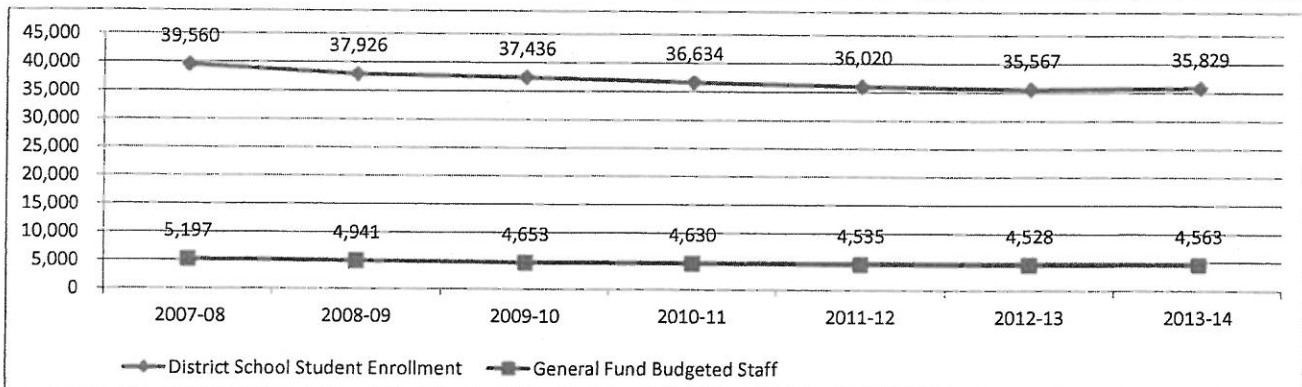
The School Board of Sarasota County, Florida
General Fund

Comparison of Positions

2010-2011 through 2013-2014

Based Upon Results of Operations through December 31, 2013

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	2,462.2	2,397.3
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	547.3
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	30.1
Total Instructional Personnel	2,999.2	2,937.1	2,984.4	3,136.3	3,155.0	3,069.9
Educational Support Personnel						
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."						
Managers / Supv. / Specialists	105.7	103.7	103.9	104.7	111.0	110.0
Bus Aides	53.0	52.0	54.0	58.0	58.0	49.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	248.5
Custodians	273.6	256.6	266.6	322.6	322.6	274.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	85.2
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	297.5
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	161.1	152.6
Total Educational Support Pers.	1,254.7	1,202.1	1,216.1	1,312.5	1,321.9	1,217.4
Administrative Personnel						
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."						
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	47.0	49.0	48.0	49.1	47.0	47.0
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	111.2	111.2
Grand Total	4,368.1	4,256.4	4,312.7	4,562.9	4,588.1	4,398.5



The School Board of Sarasota County, Florida

General Fund

Comparison of Salaries

2010-2011 through 2013-2014

Based Upon Results of Operations through December 31, 2013

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	\$139,983,245	\$135,752,651
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,547,459	\$11,479,284
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,500,409	\$5,740,552
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	\$2,055,538	\$2,168,033
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$823,603	\$911,689
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,441,972	\$1,377,667
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$562,630	\$496,550
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,102,594	\$7,350,982
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,346,648	\$2,595,422
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,840,458	\$2,823,219
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$889,007	\$664,940
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$1,818,720	\$2,033,655
One Time Payments	\$2,347,583	\$1,556,962	\$5,290,507	\$3,196,219	\$3,196,219	\$3,196,219
Total Instructional Personnel	\$177,011,070	\$169,525,449	\$174,576,617	\$180,108,502	\$180,108,502	\$176,590,864
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	\$6,577,541	\$7,066,821
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$846,219	\$856,583
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,293,168	\$5,440,252
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,582,816	\$7,910,679
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,045,965	\$3,439,032
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,214,566	\$9,428,852
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$100,726	\$122,128
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,176,954	\$2,342,093
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,305,503	\$6,476,731
Total Educational Support Pers.	\$43,794,954	\$40,973,963	\$41,314,204	\$41,143,458	\$41,143,458	\$43,083,169
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	\$186,000	\$193,125
Superintendent	\$212,159	\$202,344	\$184,617	\$184,617	\$184,617	\$205,433
Assistant Principals	\$4,616,178	\$4,423,102	\$4,187,855	\$4,287,783	\$4,287,783	\$4,240,353
Asst Superintendents	\$303,228	\$283,313	\$285,694	\$285,694	\$285,694	\$294,980
Directors & Executive Directors	\$2,060,509	\$2,226,871	\$1,843,668	\$1,950,858	\$1,950,858	\$1,740,657
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,175,654	\$4,468,408
Total Administrative Pers.	\$12,294,084	\$11,939,756	\$10,998,186	\$11,070,606	\$11,070,606	\$11,142,956
Grand Total	\$233,100,108	\$222,439,168	\$226,889,007	\$232,322,566	\$232,322,566	\$230,816,988

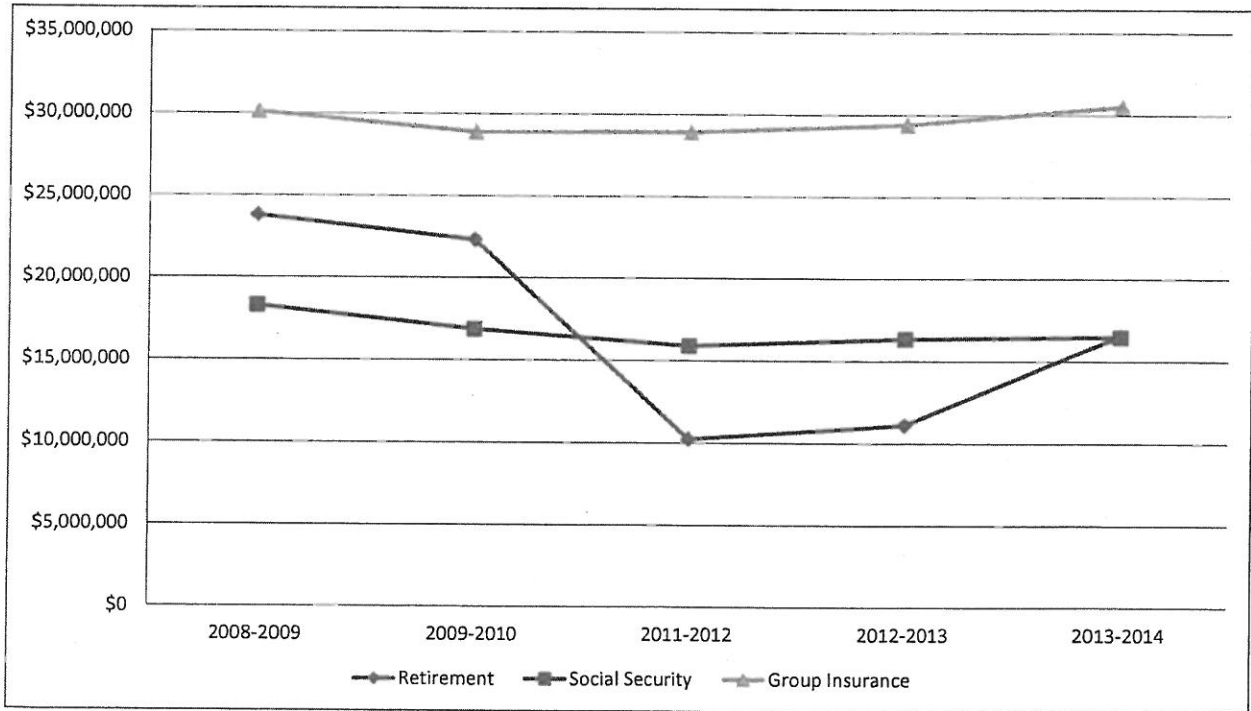
The School Board of Sarasota County, Florida
General Fund

Comparative Statement of Employee Benefits

2010-2011 through 2013-2014

Based Upon Results of Operations through December 31, 2013

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	\$15,653,758	\$16,521,636
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,559,952	\$16,489,214
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,854,768	\$30,501,460
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,042,982	\$2,040,804
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	\$625,943	\$561,418
Workers Compensation	\$241,409	\$2,214,272	\$2,219,968	\$2,323,226	\$2,323,226	\$2,278,932
Total	\$74,743,459	\$60,166,687	\$62,044,434	\$68,416,229	\$68,416,229	\$68,749,063



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 December 31, 2013

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	\$2,848,832	\$3,528,880
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,666,866	\$43,378,115
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,051,186	\$1,006,658
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	\$21,205	\$21,033
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	\$264,420	\$260,573
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$187,374	\$166,716
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$288,395	\$310,408
Repairs And Maintenance	\$4,129,745	\$4,146,135	\$3,763,574	\$3,801,210	\$3,801,210	\$3,801,210
Rentals and Software Licensing	\$3,586,230	\$3,944,195	\$3,660,381	\$3,387,232	\$3,387,232	\$3,492,615
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$219,976	\$170,545
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$575,388	\$529,361
Cell Phones	\$184,501	\$173,151	\$152,978	\$154,508	\$154,508	\$154,508
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	\$1,269,038	\$1,198,787
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$307,341	\$358,168
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$2,061,308	\$1,762,240
Total Purchased Services	\$53,757,823	\$58,205,198	\$61,386,982	\$65,243,357	\$65,243,357	\$65,278,898
Energy Services						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$147,963	\$98,688
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,978,480	\$7,565,182
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,419,347	\$2,759,446
Total Energy Services	\$11,191,616	\$10,932,264	\$10,738,407	\$10,545,790	\$10,545,790	\$10,423,315
Materials and Supplies						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,278,810	\$6,401,909
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,715,692	\$2,646,120
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	\$26,474	\$45,520
Oil & Grease	\$48,649	\$51,743	\$41,376	\$41,790	\$41,790	\$41,790
Repair Parts/Tires & Tubes	\$425,673	\$391,160	\$413,198	\$417,330	\$417,330	\$444,320
Other Materials & Supplies	\$5,269	\$11,365	\$80,018	\$80,818	\$80,818	\$80,818
Total Materials & Supplies	\$9,541,625	\$10,526,975	\$9,789,787	\$10,133,975	\$10,133,975	\$10,233,538
Capital Outlay						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$473,719	\$160,786
Audio Visual Capitalized	\$8,800	\$3,750			\$0	\$0
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$17,026	\$14,237
Buildings & Fixed Equipment	\$4,800				\$0	\$0
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$1,020,512	\$846,350
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$312,380	\$287,055
Motor Vehicles	\$65,000				\$0	\$0
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$176,596	\$72,285
Software -Capitalized					\$0	\$0
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$140,627	\$66,241
Total Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,446,954
Other Expenses						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$606,148	\$474,274
Judgments	\$167				\$0	\$0
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$31,861	\$35,074
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	\$660,747	\$532,086
Total Appropriations by Object	\$76,876,688	\$81,778,097	\$84,373,964	\$88,724,729	\$88,724,729	\$87,914,792

The School Board of Sarasota County, Florida

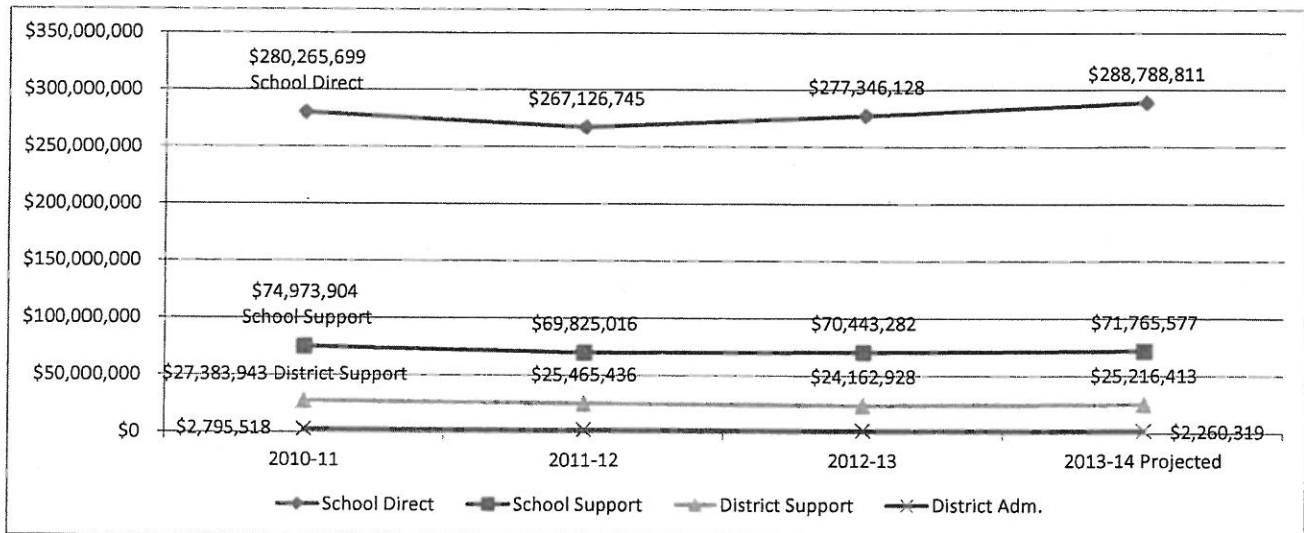
General Fund

Comparative Statement of Appropriations by Function

2010-2011 through 2013-2014

Based Upon Results of Operations through December 31, 2013

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	\$262,754,098	\$259,188,726
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$21,051,444	\$20,960,139
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,605,587	\$3,490,957
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,549,807	\$2,760,345
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,238,677	\$1,372,588
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$2,934,647	\$3,399,550
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	\$1,451,313	\$1,417,811
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,624,114	\$16,859,992
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	\$1,775,871	\$1,938,380
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	\$5,367,820	\$5,677,556
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$15,848,578	\$16,793,850
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$34,282,328	\$33,333,807
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,186,220	\$14,013,946
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,050,654	\$3,567,502
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,786,112	\$1,749,440
Transfers to Other Funds	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total	\$385,419,063	\$364,934,233	\$374,237,991	\$390,013,803	\$390,013,803	\$388,031,121



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.