

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 September 30, 2013**

Executive Summary

The General Fund has been updated based upon the results of operations through September 30, 2013. In summary, the ending fund balance as of June 30, 2014 is estimated to increase by \$351,746 from the original adopted budget. The ending unassigned fund balance as of June 30, 2014 is estimated to be \$34,201,438 or 8.78% of total appropriations. The original budgeted amount of unassigned fund balance to be used was \$9,226,976. The revised projection is now to use \$8,875,229 of the unassigned fund balance. Estimated revenues will be recalculated based upon the third recalculation of the Florida Education Finance Program. The third recalculation, which is based upon the actual student FTE submitted in October, is normally received in late December or early January. The estimated revenues are projected to be in line with the original budget. The estimated appropriation changes based upon the results of operations through September 30, 2013, are estimated to decrease by \$351,747. The transfer in from the Capital Fund is estimated to be in line with the original budget. The financial pages of the operating fund follow the summary information.

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

Estimated Revenue Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Federal Direct – Federal revenues will be revised upon receipt of Medicaid funds.	
State – State revenues will be revised based upon the receipt of the third recalculation of the Florida Education Finance Program revenues.	
Local – Local revenues will be revised when tax collections begin in late November.	
Net Increase in Estimated Revenue	\$0

Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
Salaries – The increase is primarily from the first quarter terminal leave payments are estimated to be in line with the amount expended in 2010-2011. The terminal leave payments in 2012-2013 were substantially below the prior year levels, which was used as the budget projection.	\$720,779
Employee Benefits – The decrease is primarily from the group insurance renewal approximately 2% less than what was budgeted.	(\$384,734)

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 September 30, 2013**

Account Description	Amount of Increase (Decrease) from the Original Budget
Purchased Services – The majority of the decrease is related to the charter schools enrollment decreasing from the original budget.	(\$34,733)
Energy Services – The majority of the increase is related to natural and bottled gas costs are estimated to be above the original budget.	\$40,496
Materials and Supplies – Based on results of operations through September 30, 2013 it is estimated schools will spend less of their textbook allocation than originally budgeted.	(\$92,261)
Capital Outlay – Based on results of operations through September 30, 2013 it is estimated schools will use less of their capital allocation than originally budgeted.	(\$698,615)
Other Expenses – Based upon the results of operations through September 30, 2013 dues and fees are estimated to exceed the original budget.	\$97,322
Transfer Out to the Self Insurance Fund – No change is estimated at this time.	\$0
Net Decrease in Appropriations by Object	(\$351,746)

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 change in Estimated Revenues for 2013-2014	\$0
Add the Decrease in Estimated Appropriations for 2013-2014	\$351,746
No change in the transfer in from Capital Funds.	\$0
Estimated Ending Gross Fund Balance as of June 30, 2014	\$44,605,524

Estimated Unassigned Fund Balance Projected as of June 30, 2013

Account Description	Amount of Increase (Decrease) from the Original Budget
Estimated Unassigned Fund Balance as of June 30, 2014 based on the results of operations as of September 30, 2013 (8.78% of Appropriations)	\$34,201,438

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 2014-15
Based Upon Results of Operations through September 30, 2013

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$2,248,813
State	\$61,922,491	\$73,158,369	\$76,425,715	\$77,242,255	\$77,242,255	\$77,242,255
Local	\$283,594,705	\$259,929,184	\$264,718,835	\$280,649,758	\$280,649,758	\$280,649,758
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,228	\$360,140,826	\$360,140,826	\$360,140,826
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			\$531,000		\$0	\$0
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	\$20,646,003
Total Revenues & Transfers In	\$383,422,594	\$364,126,335	\$363,719,426	\$380,786,829	\$380,786,829	\$380,786,829
Appropriations						
Salaries	\$233,100,107	\$222,439,168	\$226,889,005	\$232,322,566	\$232,322,566	\$233,043,345
Employee Benefits	\$74,743,458	\$60,166,687	\$62,044,435	\$68,416,229	\$68,416,228	\$68,031,494
Purchased Services	\$53,757,822	\$58,205,200	\$61,386,981	\$65,243,357	\$65,243,360	\$65,208,627
Energy Services	\$11,191,615	\$10,932,264	\$10,738,406	\$10,545,790	\$10,545,790	\$10,586,286
Materials and Supplies	\$9,541,625	\$10,526,975	\$9,789,786	\$10,133,975	\$10,133,975	\$10,041,714
Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,442,244
Other Expenses	\$344,804	\$581,489	\$654,205	\$660,747	\$660,747	\$758,069
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	\$390,013,805	\$389,662,058
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(\$1,996,469)	(\$807,898)	(\$10,518,565)	(\$9,226,974)	(\$9,226,976)	(\$8,875,229)
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	\$44,605,524
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 Carryforwards	\$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 Carryforwards	\$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	\$29,224,654
Unassigned - A amount beyond assigned 10% for all years except above 7.5% for 2013-14 & 2014-15	\$17,671,163	\$16,725,675	\$4,163,763	\$4,598,657	\$4,598,657	\$4,976,784
Total Ending Gross Fund Balance	\$64,819,785	\$63,999,318	\$53,480,753	\$44,253,778	\$44,253,778	\$44,605,524

The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Revenues for the Fiscal Years

2009-2010 through 2014-2015

Based Upon Results of Operations Through June 30, 2013

Account Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$320,434
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	\$1,928,379
Total Federal Direct	\$16,374,536	\$10,578,346	\$2,265,678	\$2,248,813	\$2,248,813	\$2,248,813
State						
Florida Ed. Finance Program	-\$15,921,846	-\$3,305,371	-\$1,340,445	-\$7,196,770	-\$7,196,770	-\$7,196,770
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.	-\$152,039				\$0	\$0
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	\$45,852,447
Declining Enrollment	\$296,418				\$0	\$0
Instructional Materials	\$3,281,929	\$3,105,010	\$3,084,683	\$3,274,376	\$3,274,376	\$3,274,376
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	\$6,265,085
Safe Schools	\$1,160,861	\$1,116,720	\$1,114,611	\$1,129,308	\$1,129,308	\$1,129,308
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	\$1,984,793
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	\$7,394,444
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	\$77,242,255
Local						
District School Tax (Required Local Effort)	\$201,255,100	\$178,158,018	\$184,548,412	\$197,505,579	\$197,505,579	\$197,505,579
District School Tax (Discretionary)	\$32,353,066	\$30,376,612	\$30,219,398	\$31,359,408	\$31,359,408	\$31,359,408
Voted School Tax	\$43,252,762	\$40,610,444	\$40,400,265	\$41,924,343	\$41,924,343	\$41,924,343
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	\$1,544,802
Rent	\$291,314	\$302,764	\$300,824	\$300,824	\$300,824	\$300,824
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	\$280,649,758
Total Revenues	\$361,891,732	\$343,665,899	\$343,410,227	\$360,140,826	\$360,140,826	\$360,140,826

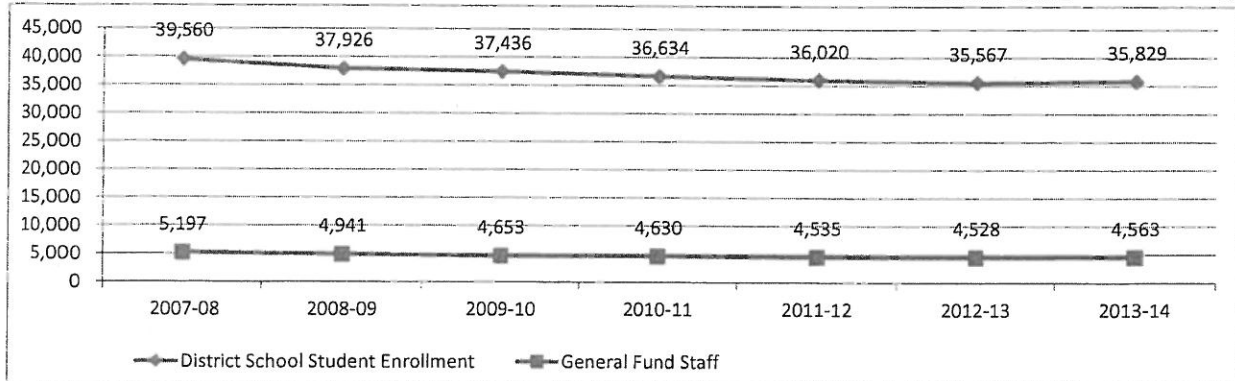
**The School Board of Sarasota County, Florida
General Fund**

Comparison of Positions

For the Fiscal Years 2009-2010 through 2013-2014

Based Upon Results of Operations Through June 30, 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	2,453.7	2,400.8
Teacher Aides & Para Aides	528.6	496.4	511.0	560.6	565.9	549.8
Guidance Counselors	75.9	91.0	92.5	95.0	96.8	94.8
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	3,146.5	3,074.5
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	112.0	110.5
Bus Aides	53.0	52.0	54.0	58.0	58.0	51.0
Bus Drivers	262.0	251.0	255.3	272.0	272.0	255.0
Custodians	273.6	256.6	266.6	322.6	322.6	266.6
Data Processing Pers.	88.2	86.2	82.2	82.3	91.2	87.2
District & School Secretarial	316.7	298.5	299.0	307.9	306.0	301.0
Maint. /Mechanics/Delivery	155.5	154.1	155.1	165.0	153.6	143.6
Total Educational Support Pers.	1,254.7	1,202.1	1,216.1	1,312.5	1,315.4	1,214.9
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	40.0
Total Administrative Pers.	114.2	117.2	112.2	114.1	111.2	112.2
Grand Total	4,368.1	4,256.4	4,312.7	4,562.9	4,573.1	4,401.6



The School Board of Sarasota County, Florida

General Fund

Comparison of Salaries

For the Fiscal Years 2009-2010 through 2013-2014

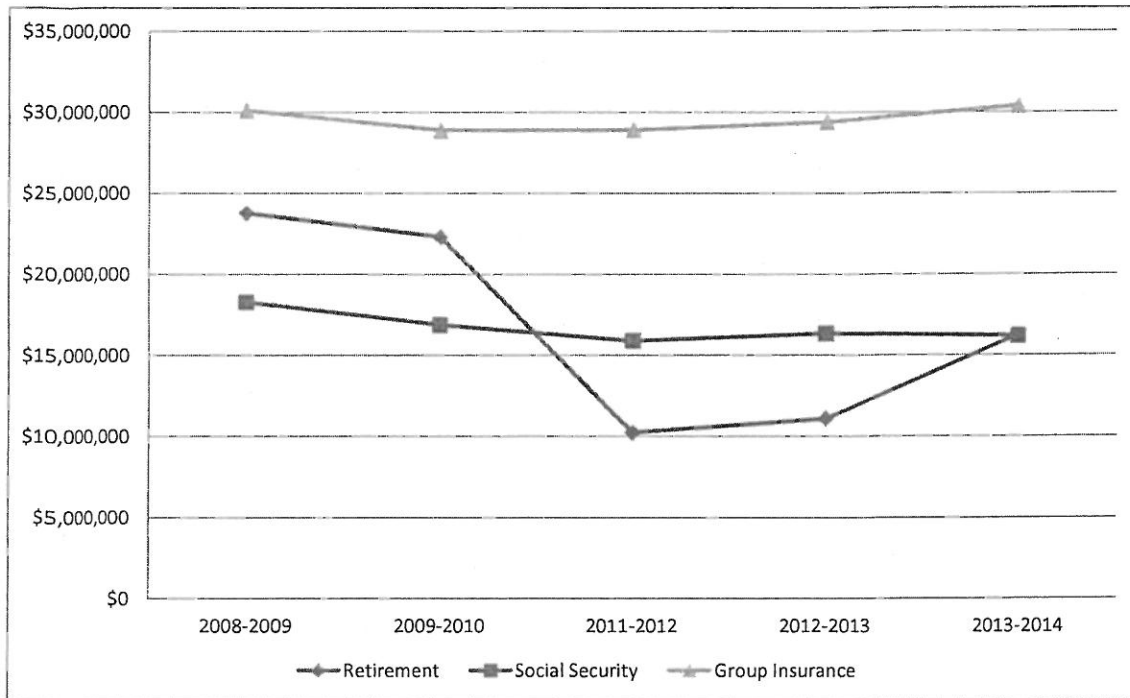
Based Upon Results of Operations Through June 30, 2013

Classification	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$136,231,771
Teacher Aides & Para Aides	\$11,794,905	\$11,168,645	\$11,184,528	\$11,547,459	\$11,547,459	\$11,404,368
Guidance Counselors	\$4,871,061	\$5,582,581	\$5,587,594	\$5,500,409	\$5,500,409	\$5,825,334
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	\$2,190,010
After School Childcare Staff	\$726,428	\$700,739	\$823,603	\$823,603	\$823,603	\$964,651
Part Time Adult Teaching Staff	\$2,019,121	\$1,354,546	\$1,441,972	\$1,441,972	\$1,441,972	\$1,300,283
Extra Duty Days	\$804,783	\$623,389	\$562,630	\$562,630	\$562,630	\$541,485
Longevity (Classified & Instructional)	\$6,751,080	\$6,030,613	\$6,929,360	\$7,102,594	\$7,102,594	\$7,000,029
Substitutes-Classified	\$1,920,312	\$1,999,806	\$2,346,648	\$2,346,648	\$2,346,648	\$3,376,888
Supplements	\$2,899,127	\$2,741,203	\$2,868,514	\$2,840,458	\$2,840,458	\$2,840,458
Temporary/P.T.Hourly	\$808,128	\$978,763	\$889,007	\$889,007	\$889,007	\$889,007
Terminal Leave Pay	\$2,743,035	\$3,063,844	\$1,818,720	\$1,818,720	\$1,818,720	\$2,892,677
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	\$178,653,180
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	\$7,101,703
Bus Aides	\$927,324	\$853,513	\$846,219	\$846,219	\$846,219	\$871,549
Bus Drivers	\$5,724,037	\$5,469,051	\$5,351,549	\$5,293,168	\$5,293,168	\$5,315,512
Custodians	\$8,214,921	\$7,560,762	\$7,582,111	\$7,582,816	\$7,582,816	\$7,894,957
Data Processing Pers.	\$3,466,548	\$3,310,923	\$3,227,316	\$3,045,965	\$3,045,965	\$3,377,020
District & School Secretarial	\$9,988,853	\$9,460,592	\$9,186,135	\$9,214,566	\$9,214,566	\$9,458,739
Extra Duty Days	\$75,981	\$51,967	\$100,726	\$100,726	\$100,726	\$148,967
Longevity (Classified & Instructional)	\$1,517,476	\$1,362,121	\$2,123,858	\$2,176,954	\$2,176,954	\$2,554,584
Maint. /Mechanics/Delivery	\$6,581,872	\$6,282,345	\$6,309,325	\$6,305,503	\$6,305,503	\$6,556,741
Total Educational Support Pers.	\$43,794,954	\$40,973,963	\$41,314,204	\$41,143,458	\$41,143,458	\$43,279,773
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	\$190,617
Assistant Principals	\$4,616,178	\$4,423,102	\$4,187,855	\$4,287,783	\$4,287,783	\$4,194,033
Asst Superintendents	\$303,228	\$283,313	\$285,694	\$285,694	\$285,694	\$294,265
Directors & Executive Directors	\$2,060,509	\$2,226,871	\$1,843,668	\$1,950,858	\$1,950,858	\$1,723,991
Principals	\$4,914,965	\$4,618,286	\$4,310,352	\$4,175,654	\$4,175,654	\$4,514,360
Total Administrative Pers.	\$12,294,084	\$11,939,756	\$10,998,186	\$11,070,606	\$11,070,606	\$11,110,391
Grand Total	\$233,100,108	\$222,439,168	\$226,889,007	\$232,322,566	\$232,322,566	\$233,043,345

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

**Comparative Statement of Employee Benefits
For the Fiscal Years 2009-2010 through 2013-2014
Based Upon Results of Operations Through June 30, 2013**

Employee Benefit Detail	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$16,242,018
Social Security	\$16,658,647	\$15,900,722	\$16,349,831	\$16,559,952	\$16,559,952	\$16,180,757
Group Insurance	\$30,621,465	\$28,896,455	\$29,385,494	\$30,854,768	\$30,854,768	\$30,372,182
Cafeteria Plan, Group Life, Disability Dental/Vision Insurance	\$2,180,282	\$2,043,657	\$2,002,923	\$2,042,982	\$2,042,982	\$2,022,429
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	\$625,943	\$625,943
Workers Compensation	\$241,409	\$2,214,272	\$2,219,968	\$2,323,226	\$2,323,226	\$2,232,566
Total	\$74,743,459	\$60,166,687	\$62,044,434	\$68,416,228	\$68,416,228	\$68,031,494



The School Board of Sarasota County, Florida

General Fund

Comparative Statement of Appropriations by Object, For the Fiscal Years 2010 through 2013

Based Upon Results of Operations Through June 30, 2013

Appropriations by Object	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$2,838,342
Charter School Payments	\$30,524,119	\$34,744,625	\$38,751,502	\$43,666,866	\$43,666,866	\$43,433,171
Second Chance School Payments	\$1,705,080	\$1,679,305	\$1,063,620	\$1,051,186	\$1,051,186	\$917,443
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	\$15,398
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	\$268,089
In County Travel	\$155,010	\$188,677	\$185,518	\$187,374	\$187,374	\$178,953
Out of County Travel	\$185,594	\$214,557	\$285,539	\$288,395	\$288,395	\$277,910
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	\$3,362,990
Postage	\$192,141	\$149,324	\$217,798	\$219,976	\$219,976	\$259,107
Telephone	\$531,626	\$504,482	\$569,691	\$575,388	\$575,388	\$576,684
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	\$1,333,383
Utilities - Garbage	\$481,094	\$472,488	\$403,308	\$307,341	\$307,341	\$591,050
Other Purchased Services	\$1,700,807	\$1,592,459	\$2,040,899	\$2,061,308	\$2,061,308	\$2,061,308
Total Purchased Services	\$53,757,823	\$58,205,198	\$61,386,982	\$65,243,360	\$65,243,360	\$65,208,627
Energy Services						
Natural & Bottled Gas	\$162,512	\$140,027	\$146,498	\$147,963	\$147,963	\$188,459
Electric	\$8,703,767	\$8,214,405	\$7,899,486	\$7,978,480	\$7,978,480	\$7,978,480
Gasoline /Diesel Fuel	\$2,325,337	\$2,577,832	\$2,692,423	\$2,419,347	\$2,419,347	\$2,419,347
Total Energy Services	\$11,191,616	\$10,932,264	\$10,738,407	\$10,545,790	\$10,545,790	\$10,586,286
Materials and Supplies						
Consumable Supplies	\$6,412,946	\$6,085,316	\$5,972,791	\$6,278,810	\$6,278,810	\$6,278,810
State Textbooks	\$2,109,763	\$3,155,330	\$2,688,804	\$2,715,692	\$2,715,692	\$2,623,431
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	\$26,474
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	\$417,330
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	\$10,041,714
Capital Outlay						
New Library Books	\$376,229	\$152,197	\$153,948	\$473,719	\$473,719	\$157,190
Audio Visual Capitalized	\$8,800	\$3,750			\$0	\$0
Audio Visual - Not Capitalized	\$11,922	\$11,090	\$16,857	\$17,026	\$17,026	\$11,547
Buildings & Fixed Equipment	\$4,800				\$0	\$0
Equipment & Furniture	\$834,910	\$903,164	\$1,010,408	\$1,020,512	\$1,020,512	\$833,520
Computers / Technology Tools	\$411,828	\$252,577	\$309,287	\$312,380	\$312,380	\$269,706
Motor Vehicles	\$65,000				\$0	\$0
Remodeling & Renovations	\$182,167	\$156,606	\$174,848	\$176,596	\$176,596	\$10,996
Software -Capitalized					\$0	\$0
Software -Not Capitalized	\$145,164	\$52,787	\$139,235	\$140,627	\$140,627	\$159,284
Total Capital Outlay	\$2,040,820	\$1,532,171	\$1,804,583	\$2,140,860	\$2,140,860	\$1,442,244
Other Expenses						
Dues and Fees	\$299,551	\$531,343	\$600,147	\$606,148	\$606,148	\$699,762
Judgments	\$167				\$0	\$0
Miscellaneous Expense	\$28,919	\$30,983	\$31,545	\$31,861	\$31,861	\$35,569
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	\$758,069
Total Appropriations by Object	\$76,876,688	\$81,778,097	\$84,373,964	\$88,724,732	\$88,724,732	\$88,036,940

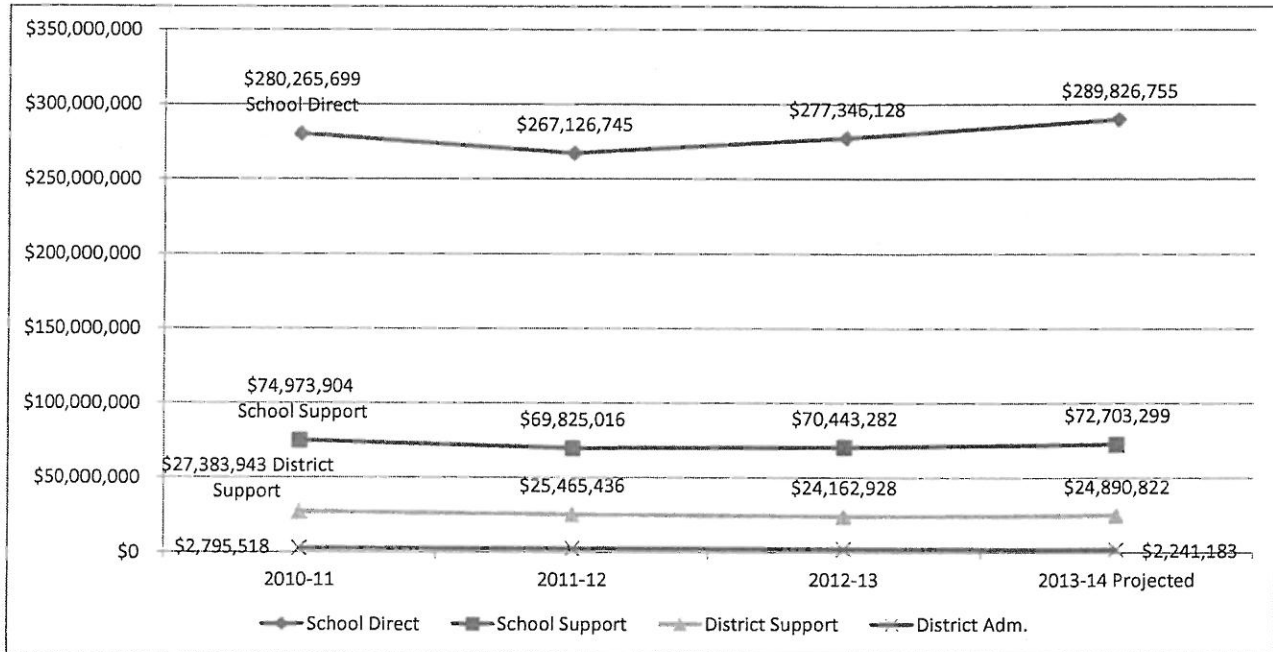
**The School Board of Sarasota County, Florida
General Fund**

Comparative Statement of Appropriations by Function

For the Fiscal Years 2009-2010 through 2014-2015

Based Upon Results of Operations Through June 30, 2013

Appropriations by Function	2010-2011 Actual	2011-2012 Actual	2012-2013 Unaudited 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	\$260,963,378
Pupil Personnel Services	\$22,028,886	\$20,974,102	\$20,270,560	\$21,051,444	\$21,051,444	\$20,921,396
Instructional Media Services	\$5,329,777	\$4,693,130	\$4,030,758	\$3,605,587	\$3,605,587	\$3,331,004
Instruction and Curriculum Dev	\$2,904,870	\$2,389,837	\$2,446,669	\$2,549,807	\$2,549,807	\$2,822,909
Instructional Staff Training	\$1,772,619	\$1,381,992	\$1,253,536	\$1,238,677	\$1,238,677	\$1,106,026
Instruction Related Technology	\$1,359,233	\$2,301,261	\$3,009,685	\$2,934,647	\$2,934,647	\$2,852,896
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	\$1,398,675
School Administration	\$17,405,996	\$16,075,568	\$16,239,544	\$16,624,114	\$16,624,114	\$16,979,529
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	\$1,963,319
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	\$5,671,128
Pupil Transportation	\$16,953,962	\$16,341,740	\$15,882,425	\$15,848,578	\$15,848,578	\$17,131,063
Operation of Plant	\$35,208,021	\$33,046,591	\$33,599,632	\$34,282,328	\$34,282,328	\$34,018,776
Maintenance of Plant	\$17,450,593	\$15,515,917	\$13,852,284	\$14,186,220	\$14,186,220	\$14,048,952
Administrative Technology Services	\$2,069,905	\$2,470,612	\$3,121,000	\$3,050,654	\$3,050,654	\$3,188,394
Community Services	\$1,742,506	\$1,579,214	\$1,809,820	\$1,786,112	\$1,786,112	\$1,758,080
Transfers to Other Funds	\$698,812	\$550,279	\$930,590	\$550,279	\$550,279	\$550,279
Total	\$385,419,064	\$364,934,232	\$374,237,992	\$390,013,803	\$390,013,803	\$389,662,058



Definitions of Graph Categories

School Direct costs are a compilation of the functions: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional
School Support costs are a compilation of the functions: Instruction and Curriculum Development, Instructional Staff Training, School
District Support Services are a compilation of the functions: Administrative Technology Services, Fiscal Services, Central Services, and
District Administration Services are a compilation of the functions: Board of Education, Legal Services, and General Administration.