

## Attachment "A"

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

### Projected Results of Operations for the 2012-2013 Fiscal Year Based upon Results of Operations through September 30, 2012

#### Executive Summary

The General Fund has been updated based upon the results of operations through September 30, 2012. In summary the fund balance is increasing by \$1,647,288 from the original adopted budget. This change increases the projected unassigned fund balance to \$42,121,434 or 11.27% of total appropriations. The original budgeted amount of unassigned fund balance that was going to be used was \$14,081,859. The revised projection is now to use \$12,434,571 of the unassigned fund balance. There are no changes to the estimated revenues at this time. Revenue changes will be estimated after the October student FTE count is taken. The estimated appropriation changes based upon the results of operations through September 30, 2012 are detailed in the below tables. The financial pages of the operating fund are included after the below summary information.

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

#### Estimated Appropriation Changes

Account Description	Amount of Increase (Decrease) from the Original Budget
<b>Salaries</b> – The increase is based upon through September 30, 2012 the district has not filled as many positions with substitutes as compared to the previous year.	\$941,319
<b>Employee Benefits</b> – The net decrease is based upon the group insurance renewal being less than the 5% budgeted for the 2012-2013 fiscal year.	(\$715,681)
<b>Purchased Services</b> – The decrease is related to the 5 <sup>th</sup> day enrollment adjustment that estimates charter schools will be approximately 300 students below the original projection. When reviewing the detailed financial statements the decrease is reflected in both the charter school and other purchased services line items.	(\$1,587,611)
<b>Energy Services</b> – The decrease is based upon the results of operations through September 30, 2012.	(\$275,541)
<b>Materials and Supplies</b> – The decrease is based upon the results of operations through September 30, 2012.	(\$85,120)
<b>Capital Outlay</b> – The decrease is based upon the results of operations through September 30, 2012.	(\$13,971)
<b>Other Expenses</b> – The increase is based upon the rate of expenditure in the line item of dues and fees through September 30, 2012 as compared to the rate of expenditure through September 30, 2011	\$89,317
<b>Total Decrease in Appropriations</b>	(\$1,647,288)

**Attachment "A"**

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

**Projected Results of Operations for the 2012-2013 Fiscal Year  
Based upon Results of Operations through September 30, 2012**

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

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Original Budgeted Ending Gross Fund Balance as of June 30, 2013 approved September 11, 2012</b>	\$49,917,459
<b>Add the Decrease in Estimated Appropriations for 2012-2013</b>	\$1,647,288
<b>Estimated Final Ending Gross Fund Balance as of June 30, 2013</b>	\$51,564,747

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

<b>Account Description</b>	<b>Amount of Increase (Decrease) from the Original Budget</b>
<b>Amended Unassigned Fund Balance as of June 30, 2013 estimated based on the results of operations as of September 30, 2012. (The percentage of the unassigned fund balance to total appropriations is 11.27% of appropriations)</b>	\$42,121,434

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Estimated Revenues, Appropriations, and**  
**Fund Balance for the Fiscal Years 2008-2009 through 2012-2013**  
**Based Upon Results of Operations Through September 30, 2012**

Account Description	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013
	Actual	Actual	Actual	Actual	Original Budget	Amended Budget	Projected Actual
<b>Revenues and Transfers In from Other Funds</b>							
Federal Direct	1,467,839	18,133,341	16,374,536	10,578,346	2,696,345	2,696,345	2,696,345
State	81,912,525	64,246,717	61,922,491	73,158,369	76,326,878	76,326,878	76,326,878
Local	296,712,311	290,101,011	283,594,705	259,929,184	262,136,195	262,136,195	262,136,195
<b>Total Revenues</b>	<b>380,092,675</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,159,418</b>	<b>341,159,418</b>
<b>Transfers In</b>							
Property Insurance Millage transfer	2,815,141	3,273,772	2,412,396	2,383,887	3,070,000	3,070,000	3,070,000
Capital (P.E.C.O.maintenance)	2,149,547	784,890	2,149,547				
Capital (Charter School)	1,572,403	1,588,728	1,742,379	1,858,522	1,742,379	1,742,379	1,742,379
Capital (Millage maintenance)	12,733,489	15,121,066	13,841,928	14,880,109	14,386,613	14,386,613	14,386,613
Capital (Millage equipment)	1,528,332	1,444,424	1,384,612	1,337,918	936,826	936,826	936,826
<b>Total Transfers In</b>	<b>20,798,912</b>	<b>22,212,880</b>	<b>21,530,863</b>	<b>20,460,435</b>	<b>20,135,818</b>	<b>20,135,818</b>	<b>20,135,818</b>
<b>Total Revenues &amp; Transfers In</b>	<b>400,891,587</b>	<b>394,693,949</b>	<b>383,422,594</b>	<b>364,126,334</b>	<b>361,295,236</b>	<b>361,295,236</b>	<b>361,295,236</b>
<b>Appropriations</b>							
Salaries	254,297,068	236,211,992	233,100,107	222,439,168	226,318,714	226,318,714	227,260,033
Employee Benefits	77,819,469	73,657,876	74,743,458	60,166,687	61,115,338	61,115,338	60,399,657
Purchased Services	45,661,895	50,898,366	53,757,822	58,205,200	63,622,685	63,622,685	62,035,074
Energy Services	12,575,035	11,691,011	11,191,615	10,932,264	10,898,571	10,898,571	10,623,030
Materials and Supplies	9,927,265	11,365,549	9,541,625	10,526,975	10,409,320	10,409,320	10,324,200
Capital Outlay	2,500,128	1,995,751	2,040,820	1,532,171	1,883,855	1,883,855	1,869,884
Other Expenses	293,132	334,960	344,804	581,489	578,333	578,333	667,651
Transfers Out	728,786	665,181	698,812	550,279	550,279	550,279	550,279
<b>Total Appropriations</b>	<b>403,802,779</b>	<b>386,820,686</b>	<b>385,419,063</b>	<b>364,934,233</b>	<b>375,377,095</b>	<b>375,377,095</b>	<b>373,729,807</b>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	(2,911,191)	7,873,263	(1,996,469)	(807,899)	(14,081,859)	(14,081,859)	(12,434,571)
<b>Fund Balance</b>							
Beginning Gross Fund Balance	61,954,051	59,042,819	66,919,133	64,819,785	63,999,318	63,999,318	63,999,318
Adj to Fund Balance	(41)	3,051	(80,983)	(12,568)			
<b>Ending Gross Fund Balance</b>	<b>59,042,819</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>49,917,459</b>	<b>51,564,747</b>
<b>Composition of Ending Gross Fund Balance</b>							
Assigned for Encumbrances	2,009,467	2,382,702	1,940,648	1,183,780	1,719,263	1,719,263	1,719,263
Non Spendable - Inventory	170,588	189,430	189,430	171,701	163,116	154,960	147,212
Assigned for Categorical & Grant Carryforwards	3,463,853	2,033,070	1,328,225	2,650,874	2,385,787	2,147,208	1,932,487
Assigned for Work Force Development	752,015	1,733,912	2,246,469	4,546,470	4,091,823	3,682,641	3,314,377
Assigned School & Department Carryforwards	4,821,870	3,067,302	2,901,944	2,227,394	2,329,974	2,329,974	2,329,974
Unassigned by Board Policy 10% to 7.5% of Total Appropriations	40,380,278	38,682,069	38,541,906	36,493,423	37,537,710	37,537,710	37,372,981
Unassigned - Amount beyond assigned 10%	7,432,805	18,830,649	17,693,059	16,725,675	1,689,787	2,345,704	4,748,453
<b>Total Ending Gross Fund Balance</b>	<b>59,030,876</b>	<b>66,919,133</b>	<b>64,841,681</b>	<b>63,999,318</b>	<b>49,917,459</b>	<b>49,917,459</b>	<b>51,564,747</b>

## Attachment "A"

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Revenues for the Fiscal Years**  
**2008-2009 through 2012-2013**

**Based Upon Results of Operations Through September 30, 2012**

Account Description	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
<b>Federal Direct</b>							
ROTC / PELL / SEOG	280,849	320,172	344,110	327,987	337,827	337,827	337,827
Federal Stabilization Funds (FEFP)		14,429,530	13,689,576				
Federal Jobs Fund				7,979,517			
Federal Stabilization Funds (Dale Hickham Excelent Teaching Program)		748,136					
Federal Stabilization Funds ( Work Force Development)		648,644	635,711				
Medicaid Reimbursement	1,186,990	1,986,859	1,705,139	2,270,842	2,358,518	2,358,518	2,358,518
<b>Total Federal Direct</b>	<b>1,467,839</b>	<b>18,133,341</b>	<b>16,374,536</b>	<b>10,578,346</b>	<b>2,696,345</b>	<b>2,696,345</b>	<b>2,696,345</b>
<b>State</b>							
Florida Ed. Finance Program	(1,069,901)	(12,271,860)	(15,921,846)	(3,305,371)	(1,040,670)	(1,040,670)	(1,040,670)
Florida Ed. Finance Program audit reduction from 2002-2003, 2005-2006, and 2008-2009.		(1,009,236)	(152,039)				
ESE Scholarships	(2,314,553)	(2,131,563)	(2,429,583)	(2,355,228)	(2,459,568)	(2,459,568)	(2,459,568)
Virtual Education Contribution				18,461	71,809	71,809	71,809
Work Force Development	10,308,452	9,463,390	9,246,543	9,637,132	9,415,400	9,415,400	9,415,400
Adults with Disabilities	714,177	670,438	613,848	515,161	437,887	437,887	437,887
Ed. Enhancement / Lottery	1,036,236	117,621	157,686	135,772			
CO&DS Withheld for Admin	29,080	29,080	29,080	29,080	28,922	28,922	28,922
Classrooms for Kids	43,172,329	45,507,690	45,649,077	46,023,875	46,248,958	46,248,958	46,248,958
Declining Enrollment	1,794,462		296,418				
Instructional Materials	3,948,013	3,375,179	3,281,929	3,105,010	3,166,403	3,166,403	3,166,403
State License Tax	272,899	242,120	246,432	233,495	232,228	232,228	232,228
Transportation	6,763,221	6,323,538	6,201,351	6,000,863	6,073,077	6,073,077	6,073,077
Safe Schools	1,185,096	1,156,795	1,160,861	1,116,720	1,115,639	1,115,639	1,115,639
Voluntary Pre K Program	162,232	20,560	19,314	13,229	13,157	13,157	13,157
Supplemental Academic Instruction	9,160,235	8,336,808	8,413,385	8,043,210	8,288,475	8,288,475	8,288,475
Reading Instruction	1,708,302	1,599,137	1,580,506	1,499,837	1,979,117	1,979,117	1,979,117
Teachers Lead Program	594,819	514,707	526,483	493,983	492,699	492,699	492,699
Florida School Recognition Program	3,034,552	2,017,058	2,417,230	1,764,702	2,142,852	2,142,852	2,142,852
Excellent Teaching Program	926,624		324,502				
DJJ Supplemental Allocation	94,121	72,906	74,014	24,416	20,454	20,454	20,454
Performance Pay (Merit Award Program)	46,843	38,827	64,855	63,437			
Other Miscellaneous State	345,285	173,522	122,444	100,585	100,039	100,039	100,039
<b>Total State</b>	<b>81,912,525</b>	<b>64,246,717</b>	<b>61,922,491</b>	<b>73,158,369</b>	<b>76,326,878</b>	<b>76,326,878</b>	<b>76,326,878</b>
<b>Local</b>							
District School Tax (Required Local Effort)	201,089,628	198,907,391	201,255,100	178,158,018	182,690,766	182,690,766	182,690,766
District School Tax (Discretionary)	26,941,790	35,602,471	32,353,066	30,376,612	29,980,845	29,980,845	29,980,845
Voted School Tax	54,099,981	47,596,887	43,252,762	40,610,444	40,081,344	40,081,344	40,081,344
Course Fees	1,294,060	1,887,917	1,728,466	1,699,971	1,815,269	1,815,269	1,815,269
Childcare Fees	1,183,669	1,216,676	1,245,135	1,303,302	1,321,229	1,321,229	1,321,229
Rent	242,251	234,832	291,314	302,764	289,733	289,733	289,733
Interest	763,804	945,203	471,621	322,688	469,061	469,061	469,061
Insurance Proceeds from the 1993-94 Early Out Program	2,928,071						
Food Service Indirect Cost	444,020	413,822	356,238	212,204	354,305	354,305	354,305
Federal Indirect Cost	836,670	834,900	591,150	403,264	540,956	540,956	540,956
Other Misc. Sources	2,560,368	2,460,912	2,049,855	6,539,917	4,592,687	4,592,687	4,592,687
<b>Total Local</b>	<b>296,712,311</b>	<b>290,101,011</b>	<b>283,594,705</b>	<b>259,929,184</b>	<b>262,136,195</b>	<b>262,136,195</b>	<b>262,136,195</b>
<b>Total Revenues</b>	<b>380,092,675</b>	<b>372,481,068</b>	<b>361,891,732</b>	<b>343,665,899</b>	<b>341,159,418</b>	<b>341,159,418</b>	<b>341,159,418</b>

## Attachment "A"

The School Board of Sarasota County, Florida  
General Fund

Comparison of Positions

For the Fiscal Years 2008-2009 through 2012-2013

Based Upon Results of Operations Through September 30, 2012

Classification	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013
	Actual Filled	Actual Filled	Actual Filled	Actual Filled	Original Budget	Amended Budget	Actual Filled
<b>Instructional Personnel</b>							
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."							
Teachers	2,536.5	2,377.6	2,347.8	2,304.6	2,411.3	2,422.1	2,360.7
Teacher Aides & Para Aides	511.2	531.4	528.6	496.4	543.5	539.6	517.6
Guidance Counselors	102.0	80.4	75.9	91.0	92.0	94.3	92.3
Media Specialists	26.0	14.0	14.0	13.0	14.0	14.0	14.0
Psychologists and Social Workers	31.4	31.9	32.9	32.1	31.1	31.1	30.0
After School Childcare Staff							
Part Time Adult Teaching Staff							
Extra Duty Days							
Longevity (Classified & Instructional)							
Substitutes-Classified							
Supplements							
Temporary/P.T.Hourly							
Terminal Leave Pay							
One Time Payments							
<b>Total Instructional Personnel</b>	<b>3,207.1</b>	<b>3,035.4</b>	<b>2,999.2</b>	<b>2,937.0</b>	<b>3,091.9</b>	<b>3,101.1</b>	<b>3,014.5</b>
<b>Educational Support Personnel</b>							
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."							
Managers / Supv. / Specialists	118.8	109.1	105.7	103.7	102.1	103.7	102.7
Bus Aides	51.0	51.0	53.0	52.0	58.0	58.0	52.0
Bus Drivers	283.5	270.9	262.0	251.0	275.0	275.0	257.0
Custodians	316.0	287.5	273.6	256.6	322.6	322.6	266.6
Data Processing Pers.	97.0	92.2	88.2	86.2	84.2	87.2	87.2
District & School Secretarial	357.4	324.6	316.7	298.5	308.7	307.0	302.0
Extra Duty Days							
Longevity (Classified & Instructional)							
Maint. /Mechanics/Delivery	171.0	165.9	155.5	154.1	168.5	165.1	153.5
<b>Total Educational Support Pers.</b>	<b>1,394.6</b>	<b>1,301.1</b>	<b>1,254.6</b>	<b>1,202.1</b>	<b>1,319.0</b>	<b>1,318.6</b>	<b>1,221.0</b>
<b>Administrative Personnel</b>							
The Florida Legislature has defined Administrative personnel as those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel.							
School Board Members	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Principals	59.0	52.0	47.0	49.0	48.0	48.0	49.0
Associate Superintendents	3.0	3.0	2.0	2.0	2.0	2.0	2.0
Directors & Executive Directors	20.4	19.2	17.2	19.2	19.2	18.2	17.2
Principals	43.0	44.0	42.0	41.0	42.0	42.0	41.0
<b>Total Administrative Pers.</b>	<b>131.4</b>	<b>124.2</b>	<b>114.2</b>	<b>117.2</b>	<b>117.2</b>	<b>116.2</b>	<b>115.2</b>
<b>Grand Total</b>	<b>4,733.1</b>	<b>4,460.7</b>	<b>4,368.0</b>	<b>4,256.3</b>	<b>4,528.1</b>	<b>4,535.8</b>	<b>4,350.7</b>

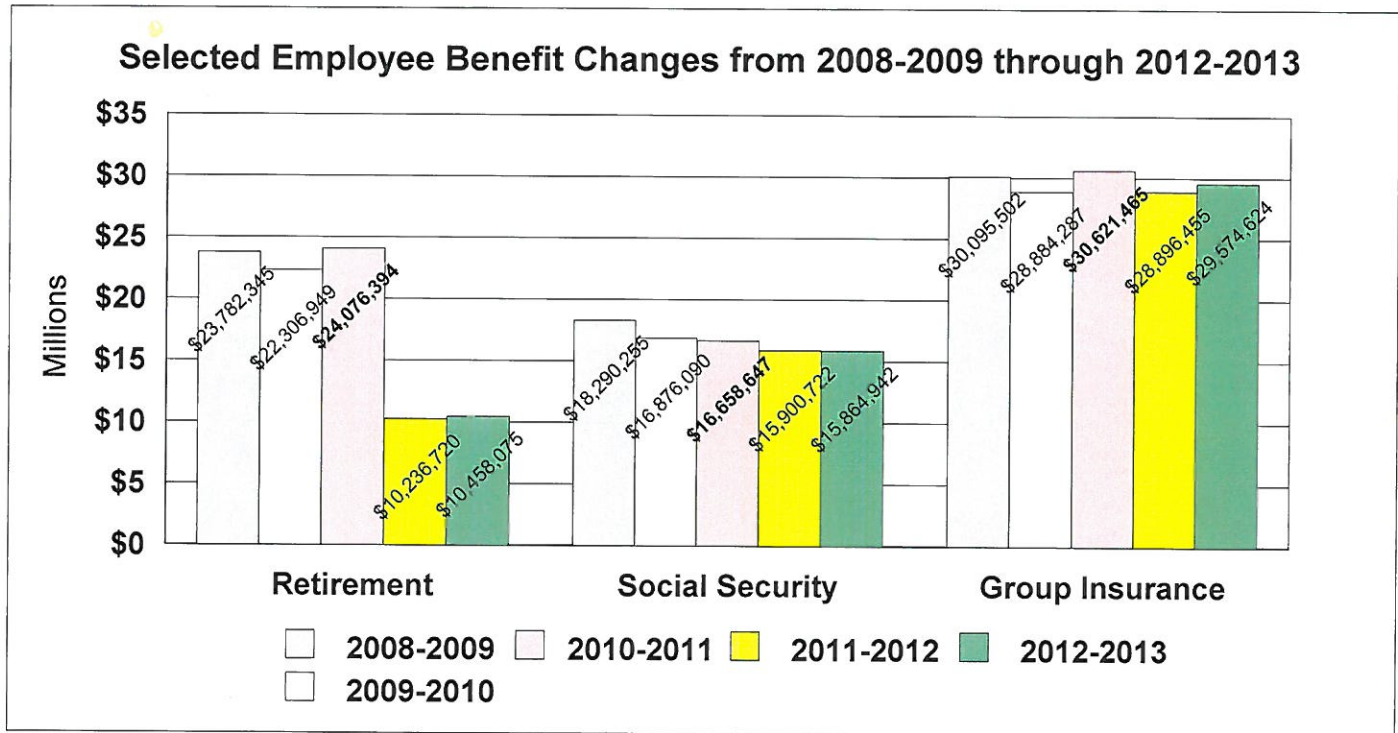


**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparison of Salaries**  
**For the Fiscal Years 2008-2009 through 2012-2013**  
**Based Upon Results of Operations Through September 30, 2012**

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2012-2013	2012-2013
Classification	Actual	Actual	Actual	Actual	Original Budget	Amended Budget	Projected Actual
<b>Instructional Personnel</b>							
The Florida Legislature has defined Instructional Personnel as "any staff member whose function includes the provision of direct instructional services to students. This also includes personnel whose functions provide support in the learning process of students."							
Teachers	\$146,867,682	\$137,340,696	\$136,245,445	\$130,702,005	\$129,481,434	\$129,481,434	\$130,655,528
Teacher Aides & Para Aides	\$11,388,160	\$11,959,633	\$11,794,905	\$11,168,645	\$11,335,218	\$11,335,218	\$11,284,998
Guidance Counselors	\$6,281,056	\$5,065,328	\$4,871,061	\$5,582,581	\$5,565,502	\$5,565,502	\$5,596,984
Media Specialists	\$1,491,904	\$796,284	\$822,317	\$792,558	\$798,898	\$798,898	\$836,772
Psychologists and Social Workers	\$2,209,296	\$2,186,342	\$2,257,745	\$2,229,795	\$2,111,823	\$2,111,823	\$2,009,869
After School Childcare Staff	\$780,594	\$749,244	\$726,428	\$700,739	\$696,936	\$696,936	\$749,548
Part Time Adult Teaching Staff	\$1,967,217	\$1,729,456	\$2,019,121	\$1,354,546	\$1,347,194	\$1,347,194	\$1,197,253
Extra Duty Days	\$1,100,554	\$595,247	\$804,783	\$623,389	\$620,006	\$620,006	\$554,404
Longevity (Classified & Instructional)	\$7,142,428	\$6,940,719	\$6,751,080	\$6,030,613	\$6,211,531	\$6,211,531	\$6,417,575
Substitutes-Classified	\$1,325,409	\$1,584,838	\$1,920,312	\$1,999,806	\$1,569,588	\$1,569,588	\$1,685,634
Supplements	\$3,850,121	\$3,017,251	\$2,899,127	\$2,741,203	\$2,726,325	\$2,726,325	\$2,970,859
Temporary/P.T.Hourly	\$914,417	\$693,166	\$808,128	\$978,763	\$973,451	\$973,451	\$931,962
Terminal Leave Pay	\$2,246,651	\$3,022,729	\$2,743,035	\$3,063,844	\$2,728,148	\$2,728,148	\$2,728,148
One Time Payments	\$5,645,512	\$2,509,995	\$2,347,583	\$1,556,962	\$6,273,022	\$6,273,022	\$6,273,022
<b>Total Instructional Personnel</b>	<b>\$193,211,000</b>	<b>\$178,190,926</b>	<b>\$177,011,070</b>	<b>\$169,525,448</b>	<b>\$172,439,076</b>	<b>\$172,439,076</b>	<b>\$173,892,556</b>
<b>Educational Support Personnel</b>							
The Florida Legislature has defined Educational Support Employees as "employees whose job functions are neither administrative nor instructional, yet whose work supports the educational process."							
Coord./Managers/Supv./Specialists	\$8,155,145	\$7,388,781	\$7,297,942	\$6,622,689	\$6,506,707	\$6,506,707	\$6,237,288
Bus Aides	\$911,078	\$907,090	\$927,324	\$853,513	\$860,342	\$860,342	\$854,619
Bus Drivers	\$6,276,001	\$5,791,869	\$5,724,037	\$5,469,051	\$5,512,803	\$5,512,803	\$5,325,481
Custodians	\$9,092,862	\$8,499,283	\$8,214,921	\$7,560,762	\$8,507,808	\$8,507,808	\$7,944,762
Data Processing Pers.	\$3,725,000	\$3,592,030	\$3,466,548	\$3,310,923	\$3,222,591	\$3,222,591	\$3,263,518
District & School Secretarial	\$10,968,054	\$10,272,211	\$9,988,853	\$9,460,592	\$9,480,985	\$9,480,985	\$9,544,473
Extra Duty Days	\$66,250	\$78,757	\$75,981	\$51,967	\$51,685	\$51,685	\$63,099
Longevity (Classified & Instructional)	\$1,407,216	\$1,478,181	\$1,517,476	\$1,362,121	\$1,402,985	\$1,402,985	\$1,992,211
Maint. /Mechanics/Delivery	\$6,954,632	\$6,844,742	\$6,581,872	\$6,282,345	\$6,351,451	\$6,351,451	\$6,242,911
<b>Total Educational Support Pers.</b>	<b>\$47,556,239</b>	<b>\$44,852,946</b>	<b>\$43,794,955</b>	<b>\$40,973,964</b>	<b>\$41,897,357</b>	<b>\$41,897,357</b>	<b>\$41,468,361</b>
<b>Administrative Personnel</b>							
The Florida Legislature has defined Administrative personnel as "those employees responsible for management functions such as the development of policies and implementation of those policies through the direction of personnel."							
School Board Members	\$194,439	\$190,649	\$187,045	\$185,840	\$188,541	\$188,541	\$186,000
Superintendent	\$210,427	\$226,129	\$212,159	\$202,344	\$203,963	\$203,963	\$197,578
Assistant Principals	\$5,502,492	\$5,095,096	\$4,616,178	\$4,423,102	\$4,280,349	\$4,280,349	\$4,330,731
Asst Superintendents	\$300,484	\$300,484	\$303,228	\$283,313	\$295,967	\$295,967	\$171,346
Directors & Executive Directors	\$2,345,051	\$2,336,119	\$2,060,509	\$2,226,871	\$2,244,686	\$2,244,686	\$2,244,686
Principals	\$4,976,936	\$5,019,643	\$4,914,965	\$4,618,286	\$4,768,775	\$4,768,775	\$4,768,775
<b>Total Administrative Pers.</b>	<b>\$13,529,829</b>	<b>\$13,168,120</b>	<b>\$12,294,083</b>	<b>\$11,939,756</b>	<b>\$11,982,281</b>	<b>\$11,982,281</b>	<b>\$11,899,116</b>
<b>Grand Total</b>	<b>\$254,297,068</b>	<b>\$236,211,992</b>	<b>\$233,100,107</b>	<b>\$222,439,168</b>	<b>\$226,318,714</b>	<b>\$226,318,714</b>	<b>\$227,260,033</b>

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Employee Benefits**  
**For the Fiscal Years 2008-2009 through 2012-2013**  
**Based Upon Results of Operations Through September 30, 2012**

Employee Benefit Detail	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
<b>Retirement</b>	23,782,345	22,306,949	24,076,394	10,236,720	10,458,075	10,458,075	10,571,477
<b>Social Security</b>	18,290,255	16,876,090	16,658,647	15,900,722	15,864,942	15,864,942	15,909,873
<b>Group Insurance</b>	30,095,502	28,884,287	30,621,465	28,896,455	29,574,624	29,574,624	28,706,928
<b>Cafeteria Plan, Group Life, Disability Dental/Vision Insurance</b>	2,205,321	2,125,031	2,180,282	2,043,657	2,081,417	2,081,417	2,081,417
<b>Employee Assistance Programs including unemployment compensation</b>	214,290	467,002	306,784	245,156	249,685	249,685	233,005
<b>Early Retirement Plan Insurance</b>	683,973	647,943	658,478	629,705	623,408	623,408	623,408
<b>Workers Compensation</b>	2,547,784	2,350,574	241,409	2,214,272	2,263,187	2,263,187	2,273,549
<b>Total</b>	<b>\$77,819,469</b>	<b>\$73,657,876</b>	<b>\$74,743,458</b>	<b>\$60,166,687</b>	<b>\$61,115,338</b>	<b>\$61,115,338</b>	<b>\$60,399,657</b>



## Attachment "A"

**The School Board of Sarasota County, Florida**  
**General Fund**  
**Comparative Statement of Appropriations by Object**  
**For the Fiscal Years 2008-2009 through 2012-2013**

**Based Upon Results of Operations Through September 30, 2012**

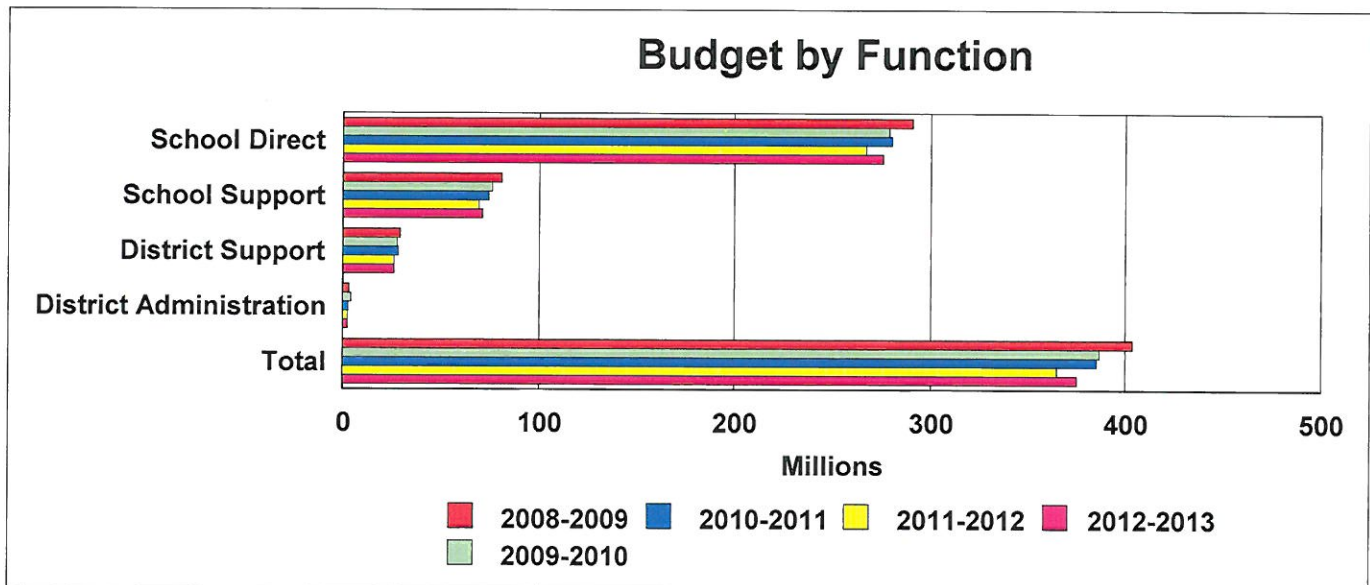
Appropriations by Object	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
<b>Purchased Services</b>							
Professional Services	3,534,128	4,594,076	4,734,980	4,782,120	4,156,167	4,156,167	4,608,872
Charter School Payments	24,575,705	26,717,605	30,524,119	34,744,625	38,671,875	38,671,875	38,402,990
Second Chance School Payments	1,967,089	1,789,416	1,705,080	1,679,305	1,229,681	1,229,681	1,219,175
Virtual School Payments		164,208	504,919	493,921	491,241	491,241	491,241
Physical Exams	22,729	21,511	20,723	21,313	21,197	21,197	34,827
Insurance Premiums	2,817,491	3,276,500	2,544,224	2,638,165	3,324,278	3,324,278	3,324,278
Legal Services	462,655	498,769	347,477	187,658	186,640	186,640	186,640
In County Travel	198,070	162,204	155,010	188,677	187,653	187,653	195,585
Out of County Travel	200,535	180,336	185,594	214,557	213,393	213,393	213,393
Repairs And Maintenance	4,034,890	4,140,569	4,129,745	4,146,135	4,123,633	4,123,633	4,056,751
Rentals and Software Licensing	2,469,568	3,448,582	3,586,230	3,944,195	3,974,796	3,974,796	3,937,352
Postage	317,088	296,809	192,141	149,324	148,513	148,513	148,246
Telephone	636,472	557,944	531,626	504,482	501,744	501,744	501,744
Cell Phones	273,291	262,732	184,501	173,151	172,212	172,212	172,212
Fiber Optic Lines / Technology Hosting Services	584,148	796,070	967,358	953,695	998,519	998,519	998,519
Utilities - Water/Sewer	1,087,141	1,192,071	1,262,195	1,318,928	1,311,770	1,311,770	1,250,139
Utilities - Garbage	608,851	561,700	481,094	472,488	469,924	469,924	451,008
Other Purchased Services	1,872,043	2,237,264	1,700,807	1,592,459	3,439,449	3,439,449	1,842,102
<b>Total Purchased Services</b>	<b>45,661,895</b>	<b>50,898,366</b>	<b>53,757,822</b>	<b>58,205,200</b>	<b>63,622,685</b>	<b>63,622,685</b>	<b>62,035,074</b>
<b>Energy Services</b>							
Natural & Bottled Gas	172,966	210,498	162,512	140,027	139,267	139,267	139,267
Electric	10,142,744	9,275,315	8,703,767	8,214,405	8,169,824	8,169,824	8,004,548
Gasoline /Diesel Fuel	2,259,325	2,205,198	2,325,337	2,577,832	2,589,480	2,589,480	2,479,215
<b>Total Energy Services</b>	<b>12,575,035</b>	<b>11,691,011</b>	<b>11,191,615</b>	<b>10,932,264</b>	<b>10,898,571</b>	<b>10,898,571</b>	<b>10,623,030</b>
<b>Materials and Supplies</b>							
Consumable Supplies	7,065,332	6,594,965	6,412,946	6,085,316	5,991,767	5,991,767	5,809,637
State Textbooks	1,441,990	3,617,575	2,109,763	3,155,330	3,138,205	3,138,205	3,138,205
Discretionary Instr. Materials	828,593	675,183	527,986	815,729	811,302	811,302	902,214
Periodicals & Newspapers	21,951	19,743	11,339	16,332	16,243	16,243	19,690
Oil & Grease	62,058	46,223	48,649	51,743	51,462	51,462	51,462
Repair Parts/Tires & Tubes	498,876	405,135	425,673	391,160	389,037	389,037	390,759
Other Materials & Supplies	8,465	6,725	5,269	11,365	11,304	11,304	12,234
<b>Total Materials &amp; Supplies</b>	<b>9,927,265</b>	<b>11,365,549</b>	<b>9,541,625</b>	<b>10,526,975</b>	<b>10,409,320</b>	<b>10,409,320</b>	<b>10,324,200</b>
<b>Capital Outlay</b>							
New Library Books	610,295	395,203	376,229	152,197	511,370	511,370	511,370
Audio Visual Capitalized			8,800	3,750	3,730	3,730	3,730
Audio Visual - Not Capitalized	35,081	34,494	11,922	11,090	11,030	11,030	16,992
Buildings & Fixed Equipment	37,738	5,895	4,800				
Equipment & Furniture	902,779	1,088,440	834,910	903,164	898,262	898,262	898,262
Computers	495,551	136,442	411,828	252,577	251,207	251,207	251,207
Motor Vehicles	24,996	998	65,000				
Remodeling & Renovations	211,429	246,106	182,167	156,606	155,756	155,756	155,756
Software -Capitalized							
Software -Not Capitalized	182,258	88,173	145,164	52,787	52,500	52,500	32,567
<b>Total Capital Outlay</b>	<b>2,500,128</b>	<b>1,995,751</b>	<b>2,040,820</b>	<b>1,532,171</b>	<b>1,883,855</b>	<b>1,883,855</b>	<b>1,869,884</b>
<b>Other Expenses</b>							
Dues and Fees	253,831	294,525	299,551	531,343	528,460	528,460	617,778
Judgments		167	167				
Miscellaneous Expense	28,878	29,505	28,919	30,983	30,815	30,815	30,815
Field Trips	10,423	10,763	16,167	19,163	19,058	19,058	19,058
<b>Total Other Expenses</b>	<b>293,132</b>	<b>334,960</b>	<b>344,804</b>	<b>581,489</b>	<b>578,333</b>	<b>578,333</b>	<b>667,651</b>
<b>Total Appropriations by Object</b>	<b>70,957,456</b>	<b>76,285,637</b>	<b>76,876,685</b>	<b>81,778,099</b>	<b>87,392,764</b>	<b>87,392,764</b>	<b>85,519,838</b>



Attachment "A"

The School Board of Sarasota County, Florida  
 General Fund  
 Comparative Statement of Appropriations by Function  
 For the Fiscal Years 2008-2009 through 2012-2013  
 Based Upon Results of Operations Through September 30, 2012

Appropriations by Function	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Original Budget	2012-2013 Amended Budget	2012-2013 Projected Actual
Instruction	255,605,218	249,463,312	249,805,297	237,580,251	245,348,243	245,348,243	246,292,272
Pupil Personnel Services	25,061,176	21,758,232	22,028,886	20,974,102	21,271,127	21,271,127	20,337,033
Instructional Media Services	6,071,064	5,213,687	5,329,777	4,693,130	5,153,261	5,153,261	5,364,777
Instruction and Curriculum Dev	3,752,397	2,756,759	2,904,870	2,389,837	2,420,868	2,420,868	2,458,777
Instructional Staff Training	4,610,032	1,815,137	1,772,619	1,381,992	1,414,041	1,414,041	1,328,513
Instruction Related Technology	2,856,417	1,374,053	1,359,233	2,301,261	2,454,490	2,454,490	2,416,006
Board of Education	765,076	1,447,862	764,277	818,210	792,535	792,535	758,454
Legal Services	417,500	498,769	347,477	187,100	186,640	186,640	186,640
General Administration	1,968,982	2,240,357	1,683,764	1,511,725	1,522,246	1,522,246	1,542,482
School Administration	18,371,708	17,879,482	17,405,996	16,075,568	16,537,734	16,537,734	15,837,090
Facilities Acquisition & Construction	10,922		250	36,330			14,105
Fiscal Services	2,199,023	2,070,591	2,007,119	2,040,300	1,943,736	1,943,736	1,948,897
Food Services	68,826	72,539	29,624	39,009	29,926	29,926	50,126
Central Services	6,344,958	5,662,585	5,856,076	5,402,277	5,529,486	5,529,486	5,197,780
Pupil Transportation	17,742,949	16,875,870	16,953,962	16,341,740	16,926,047	16,926,047	16,957,259
Operation of Plant	36,290,746	36,724,525	35,208,021	33,046,591	33,651,747	33,651,747	33,454,477
Maintenance of Plant	17,787,459	16,859,112	17,450,593	15,515,917	15,530,937	15,530,937	14,901,448
Administrative Technology Services	2,020,761	2,380,660	2,069,905	2,470,612	2,573,338	2,573,338	2,591,199
Community Services	1,128,776	1,061,971	1,742,506	1,579,214	1,540,414	1,540,414	1,542,193
Transfers to Other Funds	728,786	665,181	698,812	550,279	550,279	550,279	550,279
<b>Total</b>	<b>403,802,779</b>	<b>386,820,686</b>	<b>385,419,063</b>	<b>364,935,446</b>	<b>375,377,095</b>	<b>375,377,095</b>	<b>373,729,807</b>



**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.