

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

Tentative Budget Amendments For the Fiscal Year 2013-2014
Board Approved September 10, 2013

Executive Summary

The Tentative Budget Amendments detail the changes from the Tentative Budget approved on July 30, 2013 and the Final Budget being approved on September 10, 2013 for the fiscal year 2013-2014. The majority of the changes are related to the completion of the Annual Financial Report for the fiscal year 2012-2013 and the five day staff adjustments based upon actual students in attendance. Below are explanations of the individual fund amendments with attachments of the budget amendments by fund in the state required format.

Tentative Budget Amendment General Fund

In the below table are explanations of the changes from the Tentative Budget approved July 30, 2013.

Revenue Changes

Description	Increase (Decrease)
Federal Direct – The decrease is related to the closing of the 2012-2013 fiscal year and revising the estimated amount to be received from Medicaid.	(\$11,503)
State – No change	\$0
Local – The majority of the increase is related to the closing of the 2012-2013 fiscal year and revising the estimated amount to be received from course fees.	\$678,235
Net Increase in Estimated Revenues	\$666,732

Appropriation Changes by Object

Description	Increase (Decrease)
Salaries – The majority of the increase is based upon the five day enrollment count that increased the number of teachers by 12 positions to accommodate student growth.	\$600,094
Employee Benefits – The increase is based upon the salary increase from the 5 day staff adjustment and revising health insurance costs based upon the results of operations through June 30, 2013.	\$812,395
Purchased Services – Based upon the five day count charter school enrollment is projected to be approximately 400 students below the original projection.	(\$2,819,348)
Energy Services – Based upon the amounts spent in the fiscal year 2012-2013 the amount to be spent in the area of electricity is being decreased.	(\$618,829)
Materials and Supplies – The estimate for materials and supplies has been decreased based upon the actual expenditures incurred for 2012-2013.	(\$209,823)

The School Board of Sarasota County, Florida
General Fund, Debt Service Fund, Capital Outlay Fund, Self Insurance Fund,
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Board Approved September 10, 2013

Appropriation Changes by Object – continued

Description	Increase (Decrease)
Capital Outlay and Other Expenses – Based upon the actual results of operations for the fiscal year 2012-2013 the estimate has been decreased for 2013-2014.	(\$12,885)
Other Expenses - Based upon the actual results of operations for the fiscal year 2012-2013 the estimate for dues and fees have been increased for 2013-2014.	\$36,267
Net Decrease in Appropriations	(\$2,212,129)

Appropriation Changes by Function

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

Gross Fund Balance Changes as of June 30, 2014

Description	Amount
Tentative Ending Gross Fund Balance as of June 30, 2014 estimated based on information as of July 30, 2013	\$38,424,310
Add the increase to the beginning fund balance as of July 1, 2013 based upon the unaudited results of operations for the fiscal year 2012-2013.	\$2,117,866
Add the Increase in the Estimated Revenues for 2013-2014 between the Tentative and Final Adoption of the Budget.	\$666,732
Add the increase in the Estimated Transfers in From the Capital Fund	\$832,742
Add the Decrease in Estimated Appropriations for 2013-2014 between the Tentative and Final Adoption of the Budget.	\$2,212,129
Revised Final Ending Gross Fund Balance as of June 30, 2014	\$44,253,779

Unassigned Fund Balance as of June 30, 2014

Description	Increase (Decrease)
Tentative Unassigned Fund Balance as of June 30, 2014 estimated based on information as of July 30, 2013 (7.5% of Appropriations)	\$29,416,945
Add the increase in the beginning fund balance as described above.	\$2,117,866
Add Increase in the Estimated Revenues for 2013-2014 between the Tentative and Final Adoption of the Budget.	\$666,732
Add the increase in the Estimated Transfers in From the Capital Fund	\$832,742
Add the Decrease in Estimated Appropriations for 2013-2014 between the Tentative and Final Adoption of the Budget.	\$2,212,129
Less Increase in Assigned Fund Balance	(\$1,396,721)
Revised Final Ending Unassigned Fund Balance as of June 30, 2013 (8.68% of Appropriations)	\$33,849,693

The School Board of Sarasota County, Florida
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Tentative Debt Service Budget Amendment

The Tentative Debt Service Fund budget amendment is amending the budget to reflect adjustments related to the actual results of operations for 2012-2013. The budget amendment in the required state format is attached.

Tentative Capital Budget Amendment

The Tentative Capital Fund budget amendment reflects the carry forward of projects that are construction in process from the fiscal year 2012-2013. The projects that are the major components of this amendment are the rebuild of the Sarasota Technical Institute, Booker High rebuild, Venice High rebuild, and the various HVAC projects. The budget amendment in the required state format is attached.

Tentative Internal Service Fund – Self Insurance Fund

The Tentative Internal Service Fund Budget Amendment is increasing the beginning gross fund balance to recognize the final results of operations for the 2012-2013 fiscal year.

The budget amendment in the required state format is attached.

Tentative Special Revenue – Food and Nutrition Services Amendment

The Tentative Food Service Fund budget amendment reflects updated information based on the final results of operations for the 2012-2013 fiscal year. The final results of operations for the 2012-2013 fiscal year are increasing the June 30, 2014 ending gross fund balance to \$5,557,058 or to 33.80% of total appropriations. The budget amendment in the required state format is attached.

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

The Tentative Special Revenue Fund (Federal, State, and Local Grants) budget amendment is increasing both revenues and appropriations in the amount of \$2,035,026. The major components of the increase are a continuation of the STEM partnership with the Gulf Coast Foundation of \$575,838, Sarasota County Workforce Development \$343,500, Race to the Top continuation grant \$517,798 and miscellaneous other grant adjustments. The budget amendment in the required state format is attached.

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

Fiscal Year 2013-2014 (School Board Approved September 10, 2013)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Estimated Revenues					
Federal Direct	\$2,260,316	\$2,260,316	\$0	\$11,503	\$2,248,813
State	\$77,242,255	\$77,242,255	\$0	\$0	\$77,242,255
Local	\$279,971,523	\$279,971,523	\$678,235	\$0	\$280,649,758
Total Estimated Revenue	\$359,474,094	\$359,474,094	\$678,235	\$11,503	\$360,140,826
Net Increase (Decrease) In Estimated Revenues				\$666,732	
Estimated Appropriations (Summary by Object)					
Salaries	\$231,722,472	\$231,722,472	\$600,094	\$0	\$232,322,566
Employee Benefits	\$67,603,834	\$67,603,834	\$812,395	\$0	\$68,416,229
Purchased Services	\$68,062,705	\$68,062,705	\$0	\$2,819,348	\$65,243,357
Energy Services	\$11,164,619	\$11,164,619	\$0	\$618,829	\$10,545,790
Materials and Supplies	\$10,343,798	\$10,343,798	\$0	\$209,823	\$10,133,975
Capital Outlay	\$2,153,745	\$2,153,745	\$0	\$12,885	\$2,140,860
Other Expenses	\$624,480	\$624,480	\$36,267	\$0	\$660,747
Total Estimated Appropriations by Object	\$391,675,653	\$391,675,653	\$1,448,756	\$3,660,885	\$389,463,524
Net Increase (Decrease) In Estimated Appropriations by Object				(\$2,212,129)	
Estimated Appropriations (Summary by Function)					
Instructional Services	\$264,324,118	\$264,324,118	\$0	\$1,570,020	\$262,754,098
Pupil Personnel Services	\$21,410,045	\$21,410,045	\$0	\$358,601	\$21,051,444
Instructional Media Services	\$3,673,082	\$3,673,082	\$0	\$67,495	\$3,605,587
Instruction and Curriculum Development Services	\$2,576,603	\$2,576,603	\$0	\$26,796	\$2,549,807
Instructional Staff Training	\$1,113,197	\$1,113,197	\$125,480	\$0	\$1,238,677
Instructional Related Technology	\$2,973,455	\$2,973,455	\$0	\$38,808	\$2,934,647
Board of Education	\$551,574	\$551,574	\$26,514	\$0	\$578,088
Legal Services	\$282,084	\$282,084	\$0	\$17,664	\$264,420
General Administration	\$1,428,685	\$1,428,685	\$22,628	\$0	\$1,451,313
School Administration	\$16,833,353	\$16,833,353	\$0	\$209,239	\$16,624,114
Facilities Acquisition and Construction	\$19,088	\$19,088	\$0	\$59	\$19,029
Fiscal Services	\$1,771,657	\$1,771,657	\$4,214	\$0	\$1,775,871
Food Services	\$95,014	\$95,014	\$0	\$297	\$94,717
Central Services	\$5,419,014	\$5,419,014	\$0	\$51,194	\$5,367,820
Pupil Transportation Services	\$16,334,920	\$16,334,920	\$0	\$486,342	\$15,848,578
Operation of Plant	\$34,273,637	\$34,273,637	\$8,691	\$0	\$34,282,328
Maintenance of Plant	\$13,822,771	\$13,822,771	\$363,449	\$0	\$14,186,220
Administrative Technology Services	\$3,001,035	\$3,001,035	\$49,619	\$0	\$3,050,654
Community Services	\$1,772,321	\$1,772,321	\$13,791	\$0	\$1,786,112
Debt Service			\$0	\$0	
Total Estimated Appropriations by Function	\$391,675,653	\$391,675,653	\$614,386	\$2,826,515	\$389,463,524
Net Increase (Decrease) In Estimated Appropriations by Function				(\$2,212,129)	
Other Financing Sources (Uses)					
Transfers In Public Education Capital Outlay	\$2,556,482	\$2,556,482	\$0	\$0	\$2,556,482
Transfers In Millage Fund and Charter Capital	\$17,256,779	\$17,256,779	\$832,742	\$0	\$18,089,521
Transfers Out Self Insurance Fund	\$550,279	\$550,279	\$0	\$0	\$550,279
Total Other Financing Sources and Uses	\$19,262,982	\$19,262,982	\$832,742	\$0	\$20,095,724
Excess (Deficiency) of Revenues over Appropriations and Other Uses				\$3,711,603	-\$9,226,974
Fund Balance					
Beginning Gross Fund Balance	\$51,362,887	\$51,362,887	\$2,117,866	\$0	\$53,480,753
Ending Gross Fund Balance	\$38,424,310	\$38,424,310	\$5,829,469	\$0	\$44,253,779

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One

Summary of All Debt Service Funds
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,735,932	1,735,932	0	0	1,735,932
Racing Commission Funds	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	1,735,932	1,735,932	0	0	1,735,932
Net Increase (Decrease) in Revenues			0		
Appropriations: (Summary by Object)					
Principal Redemption	21,629,228	21,629,228	0	0	21,629,228
Interest Expense	9,240,988	9,240,988	0	0	9,240,988
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	16,100	16,100	0	0	16,100
Total Appropriations by Object	30,886,316	30,886,316	0	0	30,886,316
Net Increase (Decrease) in Appropriations			0		
Other Financing Sources (Uses)					
Transfer In From Capital	29,337,813	29,337,813	0	0	29,337,813
Transfer In From General Fund	0	0	0	0	0
Premium on Sale of Bonds	0	0	0	0	0
Certificates of Participation Issued	0	0	0	0	0
Refunding Bond Issued	0	0	0	0	0
Tax Credit Rebate	2,086,761	2,086,761			2,086,761
Transfers To Capital		0	0	0	0
Total Other Financing Sources (Uses)	31,424,574	31,424,574	0	0	31,424,574
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	2,274,190	2,274,190	0	0	2,274,190
Beginning Gross Fund Balance	9,762,193	9,762,193	0	545,914	9,216,279
Ending Gross Fund Balance	12,036,383	12,036,383	0	545,914	11,490,469

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
State Board of Education Bond Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,735,932	1,735,932	0	0	1,735,932
Racing Commission Funds		0	0	0	0
Interest Income	0	0	0	0	
Total Estimated Revenues	1,735,932	1,735,932	0	0	1,735,932
Net Increase (Decrease) in Revenues			0		
State Board of Education Bond Appropriations by Object					
Principal Redemption	1,215,000	1,215,000	0	0	1,215,000
Interest Expense	520,932	520,932	0	0	520,932
Miscellaneous Expense		0	0	0	0
Dues and Fees		0	0	0	0
Total Appropriations by Object	1,735,932	1,735,932	0	0	1,735,932
Net Increase (Decrease) in Appropriations			0		
State Board of Education Bond Other Financing Sources (Uses)					
Transfer In From Capital		0	0	0	0
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Tax Credit Rebate		0			
Transfers To Capital		0	0	0	
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	291,533	291,533	48,228	0	339,761
Ending Gross Fund Balance	291,533	291,533	48,228	0	339,761

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Race Track Revenue Bond Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	
Interest Income		0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Race Track Revenue Bond Appropriations by Object					
Principal Redemption		0	0	0	0
Interest Expense		0	0	0	0
Miscellaneous Expense		0	0	0	0
Dues and Fees		0	0	0	0
Total Appropriations by Object	0	0	0	0	0
Net Increase (Decrease) in Appropriations			0		
Race Track Revenue Bond Other Financing Sources (Uses)					
Transfer In From Capital		0	0	0	0
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Tax Credit Rebate		0			
Transfers To Capital		0	0	0	
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	806,721	806,721	0	0	806,721
Ending Gross Fund Balance	806,721	806,721	0	0	806,721

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Equipment Lease Purchase Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Equipment Lease Purchase Appropriations by Object					
Principal Redemption	6,564,228	6,564,228	0	0	6,564,228
Interest Expense	536,708	536,708	0	0	536,708
Miscellaneous Expense		0	0	0	0
Dues and Fees		0	0	0	0
Total Appropriations by Object	7,100,936	7,100,936	0	0	7,100,936
Net Increase (Decrease) in Appropriations			0		
Equipment Lease Purchase Other Financing Sources (Uses)					
Transfer In From Capital	7,100,936	7,100,936	0	0	7,100,936
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Tax Credit Rebate		0			
Transfers To Capital		0	0	0	
Total Other Financing Sources (Uses)	7,100,936	7,100,936	0	0	7,100,936
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Qualified School Construction Bonds Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Federal Direct Subsidy		0	0	0	
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Qualified School Construction Bond Appropriations by Object					
Principal Redemption		0	0	0	0
Interest Expense	2,125,484	2,125,484	0	0	2,125,484
Miscellaneous Expense		0	0	0	0
Dues and Fees	4,500	4,500	4,000	0	8,500
Total Appropriations by Object	2,129,984	2,129,984	4,000	0	2,133,984
Net Increase (Decrease) in Appropriations			4,000		
Qualified School Construction Bonds Other Financing Sources (Uses)					
Transfer In From Capital	2,317,413	2,317,413	4,000	0	2,321,413
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	0
Certificates of Participation Issued		0	0	0	0
Refunding Bond Issued		0	0	0	0
Tax Credit Rebate	2,086,761	2,086,761	0	0	2,086,761
Transfers To Capital		0	0	0	
Total Other Financing Sources (Uses)	4,404,174	4,404,174	4,000	0	4,408,174
Excess (Deficiency) of Revenues over Appropriations and Other Uses			0	0	2,274,190
Beginning Gross Fund Balance	7,727,328	7,727,328	0	594,142	7,133,186
Ending Gross Fund Balance	10,001,518	10,001,518	0	594,142	9,407,376

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Certificates of Participation 2004 Estimated Revenues F. S. 2292					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificates of Participation 2004 Appropriations by Object F. S. 2292					
Principal Redemption	5,570,000	5,570,000	0	0	5,570,000
Interest Expense	512,550	512,550	0	0	512,550
Miscellaneous Expense		0	0	0	0
Dues and Fees	2,600	2,600	0	0	2,600
Total Appropriations by Object	6,085,150	6,085,150	0	0	6,085,150
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2004 Other Financing Sources (Uses) F. S. 2292					
Transfer In From Capital	6,085,150	6,085,150	0	0	6,085,150
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Tax Credit Rebate		0			
Transfers To Capital		0	0	0	
Total Other Financing Sources (Uses)	6,085,150	6,085,150	0	0	6,085,150
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Certificates of Participation 2009 Estimated Revenues F. S. 2294					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	0
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificates of Participation 2009 Appropriations by Object F. S. 2294					
Principal Redemption	4,280,000	4,280,000	0	0	4,280,000
Interest Expense	2,992,869	2,992,869	0	0	2,992,869
Miscellaneous Expense		0	0	0	0
Dues and Fees	2,500	2,500	0	0	2,500
Total Appropriations by Object	7,275,369	7,275,369	0	0	7,275,369
Net Increase (Decrease) in Appropriations			0		
Certificates of Participation 2009 Other Financing Sources (Uses) F. S. 2294					
Transfer In From Capital	7,275,369	7,275,369	0	0	7,275,369
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued		0	0	0	
Refunding Bond Issued		0	0	0	
Tax Credit Rebate		0			
Transfers To Capital		0	0	0	
Total Other Financing Sources (Uses)	7,275,369	7,275,369	0	0	7,275,369
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Original Budget Budget	Current Budget	Increase	Decrease	2013-2014 Budget
QZAB FS 2293 (Defeased) Revenues					
Capital Outlay / Debt Service Withheld for Bonds	0	0	0	0	0
Racing Commission Funds	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
QZAB FS 2293 (Defeased) Appropriations by Object F. S. 2297					
Principal Redemption	0	0	0	0	0
Interest Expense	0	0	0	0	0
Miscellaneous Expense	0	0	0	0	0
Dues and Fees	0	0	0	0	0
Total Appropriations by Object	0	0	0	0	0
Net Increase (Decrease) in Appropriations			0		
QZAB FS 2293 (Defeased) Other Financing Sources (Uses) F. S. 2297					
Transfer In From Capital	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0
Premium on Sale of Bonds	0	0	0	0	
Certificates of Participation Issued	0		0	0	
Refunding Bond Issued	0	0	0	0	
Tax Credit Rebate	0	0			0
Transfers To Capital	0	0	0	0	
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	936,611	936,611	0	0	936,611
Ending Gross Fund Balance	936,611	936,611	0	0	936,611

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Tentative Budget Amendment Number One
Debt Service Budget Amendment by Individual Fund Source
Fiscal Year 2013-2014 (School Board Approved 9/10/13)

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Certificates of Participation 2010B Estimated Revenues F. S. 2297					
Capital Outlay / Debt Service Withheld for Bonds		0	0	0	
Racing Commission Funds		0	0	0	0
Interest Income		0	0	0	
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificates of Participation 2010B Appropriations by Object F. S. 2297					
Principal Redemption	4,000,000	4,000,000	0	0	4,000,000
Interest Expense	2,552,445	2,552,445	0	0	2,552,445
Miscellaneous Expense		0	0	0	0
Dues and Fees	6,500	6,500	0	4,000	2,500
Total Appropriations by Object	6,558,945	6,558,945	0	4,000	6,554,945
Net Increase (Decrease) in Appropriations			-4,000		
Certificates of Participation 2010B Other Financing Sources (Uses) F. S. 2297					
Transfer In From Capital	6,558,945	6,558,945	0	4,000	6,554,945
Transfer In From General Fund		0	0	0	0
Premium on Sale of Bonds		0	0	0	
Certificates of Participation Issued					
Refunding Bond Issued		0	0	0	
Tax Credit Rebate		0			
Transfers To Capital		0	0	0	
Total Other Financing Sources (Uses)	6,558,945	6,558,945	0	4,000	6,554,945
Excess (Deficiency) of Revenues over					
Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance					
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Estimated Revenues					
Capital Outlay / Debt Service Distributed to Districts	180,965	180,965	0	0	180,965
Public Education Capital Outlay	0	0	0	0	0
County Impact Fees	0	0	0	0	0
District Local Capital Improvement Tax	62,886,514	62,886,514	0	0	62,886,514
Interest Income	152,069	152,069	17,937	0	170,006
Charter School Capital	2,556,482	2,556,482	0	0	2,556,482
Local Sales Tax	16,225,321	16,225,321	0	0	16,225,321
Fuel Tax Refund	0	0	0	0	0
FPL Rebates	0	0	0	0	0
City of NorthPort (N/P High)	0	0	0	0	0
Refund of Prior Year Expense	0	0	0	0	0
Miscellaneous Local Sources	1,822,500	1,822,500	0	0	1,822,500
Total Estimated Revenues	83,823,851	83,823,851	17,937	0	83,841,788
Net Increase (Decrease) in Revenues			17,937		
Appropriations: (Summary by Object)					
Library Books (New Libraries)	0	0	0	0	0
Audio Visual Materials	500	500	0	500	0
Buildings and Fixed Equipment	20,515,384	20,515,384	38,435,251	0	58,950,635
Furniture, Fixtures, and Equipment	3,453,391	3,453,391	2,768,302	0	6,221,693
Motor Vehicles (Including Buses)	3,433,750	3,433,750	515,659	0	3,949,409
Land	4,835,896	4,835,896	0	3,102,100	1,733,796
Improvements Other Than Buildings	7,482,473	7,482,473	4,692,603	0	12,175,076
Remodeling and Renovations	15,691,995	15,691,995	32,660,195	0	48,352,190
Dues and Fees	5,000	5,000	0	0	5,000
Computer Software	4,000	4,000	2,309,952	0	2,313,952
Total Appropriations by Object	55,422,389	55,422,389	81,381,962	3,102,600	133,701,751
Net Increase (Decrease) in Appropriations			78,279,362		
Other Financing Sources					
Capital Lease Agreement	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Net Increase (Decrease) in Other Financing Sources			0		
Transfers Out					
Transfers To General Fund	19,813,262	19,813,262	832,741	0	20,646,003
Capital Transfers Between Capital Funds	0	0	0	0	0
Transfers To Debt Service	29,337,813	29,337,813	0	0	29,337,813
Total Transfers Out	49,151,075	49,151,075	832,741	0	49,983,816
Net Increase (Decrease) in Transfers Out			832,741		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(20,749,613)	(20,749,613)	(82,196,766)	(3,102,600)	(99,843,779)
Beginning Gross Fund Balance	134,072,918	134,072,918	0	10,739,526	123,333,392
Ending Gross Fund Balance	113,323,305	113,323,305	0	89,833,692	23,489,613

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Qualified School Construction Bonds					
Sale of Bonds	0	0	0	0	0
Interest Income	0	0	17,937	0	17,937
Total Estimated Revenues	0	0	17,937	0	17,937
Net Increase (Decrease) in Revenues			17,937		
Qualified School Construction Bonds: (Summary by Object)					
Library Books (New Libraries)		0	0	0	
Audio Visual Materials		0	0	0	
Buildings and Fixed Equipment	249,731	249,731	0	154,391	95,340
Furniture, Fixtures, and Equipment		0	0	0	
Motor Vehicles (Including Buses)		0	0	0	
Land		0	0	0	
Improvements Other Than Buildings		0	0	0	
Remodeling and Renovations		0	0	0	
Dues and Fees		0	0	0	
Computer Software		0	0	0	
Total Appropriations by Object	249,731	249,731	0	154,391	95,340
Net Increase (Decrease) in Appropriations			(154,391)		
Transfers Out					
Transfers To General Fund		0	0	0	
Capital Transfers Between Capital Funds		0	0	0	
Transfers To Debt Service		0	0	0	
Total Transfers Out	0	0	0	0	0
Net Increase (Decrease) in Transfers Out			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(249,731)	(249,731)	17,937	(154,391)	(77,403)
Beginning Gross Fund Balance	249,731	249,731	0	172,328	77,403
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Capital Outlay and Debt Service Revenues and Financing Sources					
CO & DS Distributed to Districts	180,965	180,965	0	0	180,965
Interest Income	17,069	17,069	0	0	17,069
Total Estimated Revenues	198,034	198,034	0	0	198,034
Net Increase (Decrease) in Revenues			0		
Capital Outlay and Debt Service Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment	198,034	198,034	0	0	198,034
Furniture, Fixtures, and Equipment		0	0	0	0
Motor Vehicles (Including Buses)		0	0	0	0
Land		0	0	0	0
Improvements Other Than Buildings		0	0	0	0
Remodeling and Renovations		0	0	0	0
Dues and Fees		0	0	0	0
Computer Software		0	0	0	0
Total Appropriations by Object	198,034	198,034	0	0	198,034
Net Increase (Decrease) in Appropriations			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Capital 2 Mill Levy Section 236.25(2) Estimated Revenues					
Local Property Taxes	62,886,514	62,886,514	0	0	62,886,514
Interest Income	0	0	0	0	0
Total Estimated Revenues	62,886,514	62,886,514	0	0	62,886,514
Net Increase (Decrease) in Revenues			0		
Capital 2 Mill Levy Section 236.25 (2) Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials	500	500	0	500	0
Buildings and Fixed Equipment	9,180,414	9,180,414	17,867,574	0	27,047,988
Furniture, Fixtures, and Equipment	292,701	292,701	2,611,598	0	2,904,299
Motor Vehicles (Including Buses)	3,108,750	3,108,750	107,500	0	3,216,250
Land		0	150,000	0	150,000
Improvements Other Than Buildings	480,000	480,000	2,142,976	0	2,622,976
Remodeling and Renovations	9,991,147	9,991,147	15,404,208	0	25,395,355
Dues and Fees	5,000	5,000	0	0	5,000
Computer Software	4,000	4,000	7,949	0	11,949
Total Appropriations by Object	23,062,512	23,062,512	38,291,805	500	61,353,817
Net Increase (Decrease) in Appropriations			38,291,305		
Other Financing Sources					
Capital Lease Agreement	0	0	0	0	0
Capital Transfer Between Capital Funds		0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Increase (Decrease) in Other Financing Sources			0		
Transfers Out					
Transfers To General Fund	17,256,780	17,256,780	832,741	0	18,089,521
Capital Transfers Between Capital Funds		0	0	0	
Transfers To Debt Service	29,337,813	29,337,813	0	0	29,337,813
Total Transfers Out	46,594,593	46,594,593	832,741	0	47,427,334
Net Increase (Decrease) in Transfers Out			832,741		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(6,770,591)	(6,770,591)	(39,124,546)	(500)	(45,894,637)
Beginning Gross Fund Balance	55,507,901	55,507,901	0	4,234,055	51,273,846
Ending Gross Fund Balance	48,737,310	48,737,310	0	43,358,101	5,379,209

**Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014**

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Local County Sales Tax Estimated Revenues					
Local Sales Tax	16,225,321	16,225,321	0	0	16,225,321
Interest Income	100,000	100,000	0	0	100,000
Refund of Prior Year Expense		0	0	0	
Total Estimated Revenues	16,325,321	16,325,321	0	0	16,325,321
Net Increase (Decrease) in Revenues			0		
Local County Sales Tax Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	
Audio Visual Materials		0	0	0	
Buildings and Fixed Equipment	50,000	50,000	13,918,585	0	13,968,585
Furniture, Fixtures, and Equipment	3,159,360	3,159,360	151,509	0	3,310,869
Motor Vehicles (Including Buses)	325,000	325,000	408,159	0	733,159
Land		0	0	0	
Improvements Other Than Buildings	120,000	120,000	1,206,026	0	1,326,026
Remodeling and Renovations	5,700,848	5,700,848	17,138,945	0	22,839,793
Dues and Fees		0	0	0	
Computer Software		0	2,302,003	0	2,302,003
Total Appropriations by Object	9,355,208	9,355,208	35,125,227	0	44,480,435
Net Increase (Decrease) in Appropriations			35,125,227		
Other Financing Sources					
Capital Transfer Between Capital Funds		0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Net Increase (Decrease) in Other Financing Sources			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	6,970,113	6,970,113	(35,125,227)	0	(28,155,114)
Beginning Gross Fund Balance	41,228,988	41,228,988	0	3,446,900	37,782,088
Ending Gross Fund Balance	48,199,102	48,199,101	0	38,572,127	9,626,974

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Certificates of Participation					
Loan Proceeds	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Estimated Revenues	0	0	0	0	0
Net Increase (Decrease) in Revenues			0		
Certificate of Participation					
Library Books (New Libraries)		0	0	0	
Audio Visual Materials		0	0	0	
Buildings and Fixed Equipment	10,837,205	10,837,205	0	2,690,755	8,146,450
Furniture, Fixtures, and Equipment	1,330	1,330	0	0	1,330
Motor Vehicles (Including Buses)		0	0	0	
Land		0	0	0	
Improvements Other Than Buildings	6,882,473	6,882,473	0	0	6,882,473
Remodeling and Renovations		0	0	0	
Dues and Fees		0	0	0	
Computer Software		0	0	0	
Total Appropriations by Object	17,721,008	17,721,008	0	2,690,755	15,030,253
Net Increase (Decrease) in Appropriations			(2,690,755)		
Transfers Out					
Transfers To General Fund		0	0	0	
Capital Transfers Between Capital Funds		0	0	0	
Transfers To Debt Service		0	0	0	
Total Transfers Out	0	0	0	0	0
Net Increase (Decrease) in Transfers Out			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(17,721,008)	(17,721,008)	0	(2,690,755)	(15,030,253)
Beginning Gross Fund Balance	17,721,008	17,721,008	0	2,690,755	15,030,253
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
County Impact Fees 1(g), Florida Constitution (1968) section 125.01 Florida Statutes					
Impact Fees	0	0	0	0	0
Interest Income	5,000	5,000	0	0	5,000
Total Estimated Revenues	5,000	5,000	0	0	5,000
Net Increase (Decrease) in Revenues			0		
County Impact Fees Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	
Audio Visual Materials		0	0	0	
Buildings and Fixed Equipment		0	1,994,238	0	1,994,238
Furniture, Fixtures, and Equipment		0	5,195	0	5,195
Motor Vehicles (Including Buses)		0	0	0	
Land	4,835,896	4,835,896	0	3,252,100	1,583,796
Improvements Other Than Buildings		0	1,209,287	0	1,209,287
Remodeling and Renovations		0	37,042	0	37,042
Dues and Fees		0	0	0	
Computer Software		0	0	0	
Total Appropriations by Object	4,835,896	4,835,896	3,245,762	3,252,100	4,829,558
Net Increase (Decrease) in Appropriations			(6,338)		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(4,830,896)	(4,830,896)	(3,245,762)	(3,252,100)	(4,824,558)
Beginning Gross Fund Balance	4,830,896	4,830,896	0	6,338	4,824,558
Ending Gross Fund Balance	0	0	0	0	0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.)					
Charter School Capital	2,556,482	2,556,482	0	0	2,556,482
Fuel Taxes			0	0	
Miscellaneous Local Sources	1,822,500	1,822,500	0	0	1,822,500
Interest Income	0	0	0	0	0
Total Estimated Revenues	4,378,982	4,378,982	0	0	4,378,982
Net Increase (Decrease) in Revenues			0		
Other (Interlocal Agreements, Fuel Taxes, Charter School, Etc.) Appropriations					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment		0	7,500,000	0	7,500,000
Furniture, Fixtures, and Equipment		0	0	0	
Motor Vehicles (Including Buses)		0	0	0	
Land		0	0	0	
Improvements Other Than Buildings		0	134,314	0	134,314
Remodeling and Renovations		0	80,000	0	80,000
Dues and Fees			0	0	0
Computer Software		0	0	0	0
Total Appropriations by Object	0	0	7,714,314	0	7,714,314
Net Increase (Decrease) in Appropriations			7,714,314		
Transfers Out					
Transfer (Out) To General Fund	2,556,482	2,556,482	0	0	2,556,482
Total Transfers Out	2,556,482	2,556,482	0	0	2,556,482
Net Increase (Decrease) in Transfers Out			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	1,822,500	1,822,500	(7,714,314)	0	(5,891,814)
Beginning Gross Fund Balance	7,767,820	7,767,820	0	196,428	7,571,392
Ending Gross Fund Balance	9,590,320	9,590,320	0	7,910,742	1,679,578

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Capital Outlay Budget Amendment by Individual Fund Source
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Sale of Property Estimated Revenues and Financing Sources					
Sale of Property		0	0	0	
Interest Income	30,000	30,000	0	0	30,000
Total Estimated Revenues	30,000	30,000	0	0	30,000
Net Increase (Decrease) in Revenues			0		
Sale of Property Appropriations: (Summary by Object)					
Library Books (New Libraries)		0	0	0	0
Audio Visual Materials		0	0	0	0
Buildings and Fixed Equipment		0	0	0	0
Furniture, Fixtures, and Equipment		0	0	0	0
Motor Vehicles (Including Buses)		0	0	0	0
Land		0	0	0	0
Improvements Other Than Buildings		0	0	0	0
Remodeling and Renovations	0	0	0	0	0
Dues and Fees		0	0	0	0
Computer Software		0	0	0	0
Total Appropriations by Object	0	0	0	0	0
Net Increase (Decrease) in Appropriations			0		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	30,000	30,000	0	0	30,000
Beginning Gross Fund Balance	6,766,573	6,766,573	7,279	0	6,773,852
Ending Gross Fund Balance	6,796,573	6,796,573	7,279	0	6,803,852

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Internal Service Fund - Self Insurance Fund
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Estimated Revenues					
Workers' Compensation Services	2,600,000	2,600,000	0	0	2,600,000
Benefit Administration Services	190,000	190,000	0	0	190,000
Dental Plan Services	2,240,000	2,240,000	10,000	0	2,250,000
Interest Income	56,122	56,122	0	0	56,122
Inc (Dec) - Fair Value Invest					0
Total Estimated Revenues	5,086,122	5,086,122	10,000	0	5,096,122
Net Increase (Decrease) in Revenues			10,000		
Appropriations: (Summary by Object)					
Salaries	300,000	300,000	5,000	0	305,000
Employee Benefits	65,000	65,000	4,000	0	69,000
Purchased Services	667,975	667,975	0	0	667,975
Energy Services	0	0	0	0	0
Materials and Supplies	175	175	0	0	175
Capital Outlay	0	0	0	0	0
Other Expenses	5,486,000	5,486,000	0	0	5,486,000
Total Appropriations by Object	6,519,150	6,519,150	9,000	0	6,528,150
Net Increase (Decrease) in Appropriations			9,000		
Other Financing Sources (Uses)					
Transfer In From General Fund	550,279	550,279	0	0	550,279
Transfers Out To General Fund	0	0	0	0	0
Total Other Financing Sources	550,279	550,279	0	0	550,279
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(882,749)	(882,749)	1,000	0	(881,749)
Beginning Gross Fund Balance	11,848,201	11,848,201	888,478	0	12,736,679
Ending Gross Fund Balance	10,965,452	10,965,452	889,478	0	11,854,930

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Food and Nutrition Services
Tentative Budget Amendment (Board Approved 9/10/2013)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-2014 Budget
Estimated Revenues					
National School Lunch Act	11,094,461	11,094,461	20,000	0	11,114,461
USDA Donated Foods	849,689	849,689	0	200,000	649,689
Fresh Fruit & Vegetable Grant	181,230	181,230	0	0	181,230
State School Breakfast Supplement	61,854	61,854	0	0	61,854
State School Lunch Supplement	99,205	99,205	0	0	99,205
State Miscellaneous Income	3,197	3,197	3,000	0	6,197
Interest Income	2,007	2,007	0	0	2,007
Food Service Local Collections	5,415,328	5,415,328	0	14,000	5,401,328
Local Miscellaneous Income	13,000	13,000	0	0	13,000
Total Estimated Revenues	17,719,971	17,719,971	23,000	214,000	17,528,971
Net Increase (Decrease) in Revenues			(191,000)		
Appropriations: (Summary by Object)					
Salaries	4,976,050	4,976,050	0	38,808	4,937,242
Employee Benefits	3,184,171	3,184,171	0	552,187	2,631,984
Purchased Services	417,237	417,237	4,000	0	421,237
Energy Services	59,458	59,458	0	0	59,458
Materials and Supplies	7,779,332	7,779,332	0	200,001	7,579,331
Capital Outlay	422,500	422,500	0	0	422,500
Other Expenses	409,447	409,447	0	19,273	390,174
Total Appropriations by Object	17,248,194	17,248,194	4,000	810,269	16,441,926
Net Increase (Decrease) in Appropriations			(806,269)		
Excess (Deficiency) of Revenues over Appropriations	471,777	471,777	615,268	0	1,087,045
Beginning Gross Fund Balance	3,728,046	3,728,046	741,967	0	4,470,013
Ending Gross Fund Balance	4,199,823	4,199,823	1,357,235	0	5,557,058

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Tentative Budget Amendment (School Board Approved 9/10/13)
Fiscal Year 2013-2014

Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-14 Budget
Estimated Revenues					
Federal Direct (Fund 420 & 490)					
Workforce Investment Act 3170	635,000	635,000	80,000	0	715,000
Community Action Programs 3180		0	0	0	
Miscellaneous Federal Direct 3199		0	0	0	
Total Federal Direct (Fund 420 & 490)	635,000	635,000	80,000	0	715,000
Federal Through State and Local (Fund 420)					
Vocational Education Acts 3201		0	0	0	
Vocational Investment Act 3220	473,320	473,320	0	0	473,320
Eisenhower Math and Science 3226	1,265,075	1,265,075	0	0	1,265,075
Drug Free Schools 3227		0	0	0	
Individuals with Disabilities (IDEA) 3230	10,660,522	10,660,522	0	0	10,660,522
Title 1 3240	9,089,354	9,089,354	7,696	0	9,097,050
Adult General Education 3251	502,448	502,448	0	0	502,448
Local Gifts Grants and Bequests Fund (420) 3440		0	0	0	
Miscellaneous Federal Through State 3299	1,201,008	1,201,008	193,589	0	1,394,597
Total Federal Through State and Local (Fund 420)	23,191,727	23,191,727	201,285	0	23,393,012
Federal Through State and Local (Fund 490)					
Vocational Education Acts 3201		0	0	0	
Vocational Investment Act 3220		0	0	0	
Eisenhower Math and Science 3226		0	0	0	
Drug Free Schools 3227		0	0	0	
Individuals with Disabilities (IDEA) 3230		0	0	0	
Title 1 3240		0	0	0	
Adult General Education 3251		0	0	0	
Local Gifts Grants and Bequests Fund (490) 3440	233,839	233,839	1,235,943	0	1,469,782
Miscellaneous Federal Through State 3299		0	0	0	
Total Federal Through State and Local (Fund 490)	233,839	233,839	1,235,943	0	1,469,782
Federal Through State and Local State Stabilization Funds (Fund 431)					
State Fiscal Stabilization Funds K-12 3210	0	0	0	0	0
State Fiscal Stabilization Funds Workforce 3211	0	0	0	0	0
State Fiscal Stabilization Funds Excellent Tcr 3213	0	0	0	0	0
Other Federal Thru State 3290	0	0	0	0	0
Total Federal Through State and Local State Stabilization Funds (Fund 431)	0	0	0	0	0
Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)					
Individuals with Disabilities (IDEA) 3230	0	0	0	0	0
Title 1 3240	0	0	0	0	0
Miscellaneous Federal Through State and Local 3299	0	0	0	0	0
Total Federal Through State and Local Targeted ARRA Stimulus Funds (Fund 432)	0	0	0	0	0

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Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)					
Other Food Services 3269	0	0	0	0	0
Total Federal Through State and Local Other ARRA Stimulus Funds (Fund 433)	0	0	0	0	0
ARRA Race To The Top (Fund 434)					
Race To The Top	1,822,479	1,822,479	517,798	0	2,340,277
Total Federal Through State and Education Jobs Funds (Fund 434)	1,822,479	1,822,479	517,798	0	2,340,277
Education Jobs Fund (Fund 435)					
Education Jobs Fund	0	0	0	0	0
Total Federal Through State and Education Jobs Funds (Fund 435)	0	0	0	0	0
Total Estimated Revenues all Funds	25,883,045	25,883,045	2,035,026	0	27,918,071
Net Increase (Decrease) in Revenues All Funds			2,035,026		
Appropriations: (Summary by Object) Fund 420					
Salaries	15,735,111	15,735,111	0	1,305,711	14,429,400
Employee Benefits	2,528,792	2,528,792	1,401,359	0	3,930,151
Purchased Services	2,736,532	2,736,532	17,052	0	2,753,584
Energy Services	20,211	20,211	3,489	0	23,700
Materials and Supplies	779,355	779,355	6,141	0	785,496
Capital Outlay	325,018	325,018	69,509	0	394,527
Other Expenses	1,701,708	1,701,708	89,446	0	1,791,154
Total Appropriations by Object Fund 420	23,826,727	23,826,727	1,586,996	1,305,711	24,108,012
Net Increase (Decrease) in Appropriations Fund 420			281,285		
Appropriations: (Summary by Object) Fund 490					
Salaries	1,081	1,081	170,370	0	171,451
Employee Benefits	-375	-375	29,912	0	29,537
Purchased Services	69,321	69,321	158,431	0	227,752
Energy Services		0	5,600	0	5,600
Materials and Supplies	4,921	4,921	114,766	0	119,687
Capital Outlay	158,855	158,855	755,289	0	914,144
Other Expenses	36	36	1,575	0	1,611
Total Appropriations by Object Fund 490	233,839	233,839	1,235,943	0	1,469,782
Net Increase (Decrease) in Appropriations Fund 490			1,235,943		
Appropriations: (Summary by Object) Fund 431 State Fiscal Stabilization Funds					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 431	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 431			0		

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Appropriations: (Summary by Object) Fund 432 Targeted ARRA Stimulus Funds					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 432	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 432			0		
Appropriations: (Summary by Object) Fund 433 Targeted ARRA Stimulus Grants					
Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 433	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 433			0		
Appropriations: (Summary by Object) Fund 434 ARRA Race To The Top					
Salaries	319,432	319,432	90,561	0	409,993
Employee Benefits	38,557	38,557	10,931	0	49,488
Purchased Services	1,084,592	1,084,592	352,081	0	1,436,673
Energy Services	0	0	0	0	0
Materials and Supplies	58,901	58,901	60,178	0	119,079
Capital Outlay	320,997	320,997	4,047	0	325,044
Other Expenses	0	0	0	0	0
Total Appropriations by Object Fund 434	1,822,479	1,822,479	517,798	0	2,340,277
Net Increase (Decrease) in Appropriations Fund 434			517,798		
Appropriations: (Summary by Object) Fund 435 Targeted ARRA Stimulus Grants					
Salaries		0	0	0	
Employee Benefits		0	0	0	
Purchased Services		0	0	0	
Energy Services		0	0	0	
Materials and Supplies		0	0	0	
Capital Outlay		0	0	0	
Other Expenses		0	0	0	
Total Appropriations by Object Fund 435	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 435			0		

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Total Appropriations by Object Fund All Funds	25,883,045	25,883,045	3,340,737	1,305,711	27,918,071
Net Increase (Decrease) in Appropriations by Object All Funds			2,035,026		
Appropriations: (Summary by Function) Fund 420					
Instructional Services	16,089,639	16,089,639	107,703	0	16,197,342
Pupil Personnel Services	2,396,013	2,396,013	8,137	0	2,404,150
Instructional Media Services	12,540	12,540	7,333	0	19,873
Instr. & Curriculum Development Ser.	701,060	701,060	4,067	0	705,127
Instructional Staff Training	2,862,622	2,862,622	6,991	0	2,869,613
Instruction Related Technology	9,875	9,875	0	0	9,875
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration	900,723	900,723	17,836	0	918,559
School Administration	19,118	19,118	0	0	19,118
Facilities Acquisition & Construction	31,650	31,650	18,350	0	50,000
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services	0	0	0	0	
Pupil Transportation Services	151,887	151,887	30,868	0	182,755
Operation of Plant	16,600	16,600	0	0	16,600
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services	635,000	635,000	80,000	0	715,000
Debt Service		0	0	0	0
Total Appropriations by Function	23,826,727	23,826,727	281,285	0	24,108,012
Net Increase (Decrease) in Appropriations Fund 420			281,285		

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Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-14 Budget
Appropriations: (Summary by Function) Fund 490					
Instructional Services	152,209	152,209	1,018,436	0	1,170,645
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	21,413	0	21,413
Instructional Staff Training	28,577	28,577	184,394	0	212,971
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services	53,053	53,053	0	0	53,053
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	11,200	0	11,200
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	500	0	500
Debt Service		0	0	0	
Total Appropriations by Function	233,839	233,839	1,235,943	0	1,469,782
Net Increase (Decrease) in Appropriations Fund 490			1,235,943		
Appropriations: (Summary by Function) Fund 431 State Stabilization Funding					
Instructional Services		0	0	0	
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	0	0	
Instructional Staff Training		0	0	0	
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
Total Appropriations by Function	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 431 State Stabilization Funding			0		

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Account Definition	Tentative Budget	Current Budget	Increase	Decrease	2013-14 Budget
Appropriations: (Summary by Function) Fund 432 & 433 AARA Stimulus IDEA, Title 1, and AARA Grant Funds					
Instructional Services		0	0	0	
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.		0	0	0	
Instructional Staff Training		0	0	0	
Instruction Related Technology		0	0	0	
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services		0	0	0	
Food Service		0	0	0	
Central Services		0	0	0	
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
Total Appropriations by Function	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 432 & 433			0		
Appropriations: (Summary by Function) Fund 434 AARA Race To The Top					
Instructional Services	7,033	7,033	1,994	0	9,027
Pupil Personnel Services		0	0	0	
Instructional Media Services		0	0	0	
Instr. & Curriculum Development Ser.	51,267	51,267	58,013	0	109,280
Instructional Staff Training	96,492	96,492	71,950	0	168,442
Instruction Related Technology	444,226	444,226	125,942	0	570,168
Board of Education		0	0	0	
Legal Services		0	0	0	
General Administration		0	0	0	
School Administration		0	0	0	
Facilities Acquisition & Construction		0	0	0	
Fiscal Services	7,176	7,176	2,034	0	9,210
Food Service		0	0	0	
Central Services	1,216,285	1,216,285	257,865	0	1,474,150
Pupil Transportation Services		0	0	0	
Operation of Plant		0	0	0	
Maintenance of Plant		0	0	0	
Administrative Technology Services		0	0	0	
Community Services		0	0	0	
Debt Service		0	0	0	
Total Appropriations by Function	1,822,479	1,822,479	517,798	0	2,340,277.00
Net Increase (Decrease) in Appropriations Fund 434			517,798		

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Appropriations: (Summary by Function) Fund 435 AARA Education Jobs Fund					
Instructional Services		0	0	0	0
Pupil Personnel Services		0	0	0	0
Instructional Media Services		0	0	0	0
Instr. & Curriculum Development Ser.		0	0	0	0
Instructional Staff Training		0	0	0	0
Instruction Related Technology		0	0	0	0
Board of Education		0	0	0	0
Legal Services		0	0	0	0
General Administration		0	0	0	0
School Administration		0	0	0	0
Facilities Acquisition & Construction		0	0	0	0
Fiscal Services		0	0	0	0
Food Service		0	0	0	0
Central Services		0	0	0	0
Pupil Transportation Services		0	0	0	0
Operation of Plant		0	0	0	0
Maintenance of Plant		0	0	0	0
Administrative Technology Services		0	0	0	0
Community Services		0	0	0	0
Debt Service		0	0	0	0
Total Appropriations by Function	0	0	0	0	0
Net Increase (Decrease) in Appropriations Fund 435			0		
Total Appropriations by Function All Funds	25,883,045	25,883,045	2,035,026	0	27,918,071
Net Increase (Decrease) in Appropriations by Function All Funds			2,035,026		
Other Financing Sources (Uses)					
Transfer In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues over Appropriations and Other Uses	0	0	0	0	0
Beginning Gross Fund Balance	0	0	0	0	0
Ending Gross Fund Balance	0	0	0	0	0