

**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)**

Final Budget Amendments For the Fiscal Year 2013-2014

Board Approved September 2, 2014

Executive Summary

The Final Budget Amendments detail the changes from the Current Amended Budget 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 2013-2014. The General Fund budget amendment is increasing the ending fund balance by \$2,451,986. The General Fund will end the fiscal year 2013-2014 with an unassigned fund balance of \$38,284,405 or 9.87%. Below are explanations of the individual fund amendments with attachments of the budget amendments by fund in the state required format.

Final Budget Amendment General Fund

In the below table are explanations of the changes from the Current Amended Budget.

Revenue Changes

Description	Increase (Decrease)
Federal Direct – No Change	\$0
State – The increase is from the fourth calculation of the Florida Education Finance Program included the additional students reported in the February student FTE count.	\$2,016,764
Local – The majority of the increase is related to the receipt of property taxes above the budgeted 96% estimate.	\$2,198,935
Net Increase in Estimated Revenues	\$4,215,699

Appropriation Changes by Object

Description	Increase (Decrease)
Salaries – No change	\$0
Employee Benefits – No change	\$0
Purchased Services – The majority of the increase are in the line items of other purchased services, repairs and maintenance, and professional services.	\$1,013,476
Energy Services – The majority of the increase is from the increased purchase price of fuel and a change in the accounting procedure of recording reimbursement of fuel purchased by outside agencies as revenue, rather than as an offset to the expenditure of fuel.	\$1,481,243
Materials and Supplies – No change	\$0
Capital Outlay – The majority of the increase are in the line items of computers, equipment and furniture.	\$613,821
Other Expenses – The majority of the increase is in the line item of dues and fees.	\$153,825
Net Increase in Appropriations	\$3,262,365

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General Fund, Debt Service Fund, Capital Outlay Fund, Self-Insurance
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**Final Budget Amendments For the Fiscal Year 2013-2014
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General Fund Appropriation Changes by Function

In the below table are explanations of the changes by function from the Current Amended Budget.

Description	Increase (Decrease)
Instructional Services – The majority of the decrease is related to an accounting change of costing after school programs to community services.	(\$1,751,251)
Pupil Personnel Services – The increase is based upon the final results of operations through June 30, 2014.	\$495,361
Instructional Media Services – No change.	\$0
Instruction and Curriculum Development Services – The increase is related to an increase in the use of professional services.	\$93,854
Instructional Staff Training – No change.	\$0
Instructional Related Technology - The decrease is based upon the final results of operations through June 30, 2014.	(\$200,000)
Board of Education – The majority of the increase is related to the cost of the voted referendum payment to the Supervisor of Elections.	\$469,109
Legal Services – No change	\$0
General Administration – The majority of the increase was in leadership development.	\$86,710
School Administration - The increase is based upon the final results of operations through June 30, 2014.	\$458,608
Facilities Acquisition and Construction - The increase is based upon the final results of operations through June 30, 2014.	\$97,285
Fiscal Services – No change.	\$0
Food Services – No change	\$0
Central Services - The increase is based upon the final results of operations through June 30, 2014.	\$79,146
Pupil Transportation Services – The majority of the increase is related to fuel costs.	\$156,798
Operation of Plant – Budget amendment number one decreased the cost of operation of plant based upon the trends as of December 30, 2013 by approximately \$1 million; however the final results of operations through June 30, 2014 exceed the original budget.	\$1,231,133
Maintenance of Plant - The increase is based upon the final results of operations through June 30, 2014.	\$813,312
Administrative Technology Services - The increase is based upon the final results of operations through June 30, 2014.	\$134,302

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Description	Increase (Decrease)
Community Services – The majority of the increase is related to an accounting change of costing after school programs and fuel sold to other governmental units to community services.	\$1,097,998
Total	\$3,262,365

General Fund Gross Fund Balance Changes as of June 30, 2014

Description	Amount
Amended 2/4/14 Estimated Ending Gross Fund Balance as of June 30, 2014	\$47,008,206
Add the Increase in the Estimated Revenues based upon the unaudited results of operations for the 2013-2014 fiscal year.	\$4,215,699
Add the increase in the Estimated Transfers in From the Capital Fund	\$1,498,652
Less the increase in Estimated Appropriations based upon the unaudited results of operations for the 2013-2014 fiscal year.	(\$3,262,365)
Amended Final Ending Gross Fund Balance as of June 30, 2014	\$49,460,192

Final Debt Service Budget Amendment

The Final Debt Service Fund budget amendment is amending the budget to reflect adjustments related to the actual results of operations for the fiscal year 2013-2014. The budget amendment in the required state format is attached.

Final Capital Outlay Budget Amendment

The Final Capital Outlay Fund budget amendment reflects the adjustments based upon the actual results of operations for the fiscal year 2013-2014. 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 capital lease agreement listed in other financing sources is the capitalization of computers for the schools that had their old computers replaced. The budget amendment in the required state format is attached.

Final Internal Service Fund – Self Insurance Fund

The Final Internal Service Fund Budget Amendment reflects the adjustments based upon the actual results of operations for the 2013-2014 fiscal year. The net impact of the budget amendment is to increase the ending fund balance by \$14,586. The budget amendment in the required state format is attached.

**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)**

**Final Budget Amendments For the Fiscal Year 2013-2014
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Final 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 2013-2014 fiscal year. The final results of operations for the 2012-2013 fiscal year are reporting the June 30, 2014 ending gross fund balance at \$5,130,965 or to 29.88% of total appropriations. The budget amendment in the required state format is attached.

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

The Final Special Revenue Fund (Federal, State, and Local Grants) budget amendment is decreasing both revenues and appropriations in the amount of \$3,829,038. The decrease is related to not spending the entitlement funds that will now roll into the 2014-2015 budget. The budget amendment in the required state format is attached.

The School Board of Sarasota County, Florida
General Fund Budget Amendment
Number Two
Fiscal Year 2013-2014 (School Board Approved September 2, 2014)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-2014 Amended Budget
Estimated Revenues					
Federal Direct	\$2,248,813	\$2,339,939	\$0	\$0	\$2,339,939
State	\$77,242,255	\$75,508,736	\$2,016,764	\$0	\$77,525,500
Local	\$280,649,758	\$282,251,865	\$2,198,935	\$0	\$284,450,800
Total Estimated Revenue	\$360,140,826	\$360,100,540	\$4,215,699	\$0	\$364,316,239
Net Increase (Decrease) In Estimated Revenues				\$4,215,699	
Estimated Appropriations (Summary by Object)					
Salaries	\$232,322,566	\$230,816,989	\$0	\$0	\$230,816,989
Employee Benefits	\$68,416,229	\$68,749,063	\$0	\$0	\$68,749,063
Purchased Services	\$65,243,357	\$65,278,898	\$1,013,476	\$0	\$66,292,374
Energy Services	\$10,545,790	\$10,423,315	\$1,481,243	\$0	\$11,904,558
Materials and Supplies	\$10,133,975	\$10,233,538	\$0	\$0	\$10,233,538
Capital Outlay	\$2,140,860	\$1,446,954	\$613,821	\$0	\$2,060,775
Other Expenses	\$660,747	\$532,086	\$153,825	\$0	\$685,911
Total Estimated Appropriations by Object	\$389,463,524	\$387,480,843	\$3,262,365	\$0	\$390,743,208
Net Increase (Decrease) In Estimated Appropriations by Object				\$3,262,365	
Estimated Appropriations (Summary by Function)					
Instructional Services	\$262,754,098	\$259,188,726	\$0	\$1,751,251	\$257,437,475
Pupil Personnel Services	\$21,051,444	\$20,960,139	\$495,361	\$0	\$21,455,500
Instructional Media Services	\$3,605,587	\$3,490,957	\$0	\$0	\$3,490,957
Instruction and Curriculum Development Services	\$2,549,807	\$2,760,345	\$93,854	\$0	\$2,854,199
Instructional Staff Training	\$1,238,677	\$1,372,588	\$0	\$0	\$1,372,588
Instructional Related Technology	\$2,934,647	\$3,399,550	\$0	\$200,000	\$3,199,550
Board of Education	\$578,088	\$578,088	\$469,109	\$0	\$1,047,197
Legal Services	\$264,420	\$264,420	\$0	\$0	\$264,420
General Administration	\$1,451,313	\$1,417,811	\$86,710	\$0	\$1,504,521
School Administration	\$16,624,114	\$16,859,992	\$458,608	\$0	\$17,318,600
Facilities Acquisition and Construction	\$19,029	\$19,029	\$97,285	\$0	\$116,314
Fiscal Services	\$1,775,871	\$1,938,380	\$0	\$0	\$1,938,380
Food Services	\$94,717	\$94,717	\$0	\$0	\$94,717
Central Services	\$5,367,820	\$5,677,556	\$79,146	\$0	\$5,756,702
Pupil Transportation Services	\$15,848,578	\$16,793,850	\$156,798	\$0	\$16,950,648
Operation of Plant	\$34,282,328	\$33,333,807	\$1,231,133	\$0	\$34,564,940
Maintenance of Plant	\$14,186,220	\$14,013,946	\$813,312	\$0	\$14,827,258
Administrative Technology Services	\$3,050,654	\$3,567,502	\$134,302	\$0	\$3,701,804
Community Services	\$1,786,112	\$1,749,440	\$1,097,998	\$0	\$2,847,438
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Estimated Appropriations by Function	\$389,463,524	\$387,480,843	\$5,213,616	\$1,951,251	\$390,743,208
Net Increase (Decrease) In Estimated Appropriations by Function				\$3,262,365	
Other Financing Sources (Uses)					
Transfers In Charter School Capital Outlay	\$2,556,482	\$2,556,482	\$0	\$0	\$2,556,482
Transfers In Millage Fund	\$18,089,521	\$18,089,521	\$1,498,652	\$0	\$19,588,173
Transfer in from Debt Service	\$0	\$812,032	\$0	\$0	\$812,032
Transfers Out Self Insurance Fund	\$550,279	\$550,279	\$0	\$0	\$550,279
Total Other Financing Sources and Uses	\$20,095,724	\$20,907,756	\$1,498,652	\$0	\$22,406,408
Excess (Deficiency) of Revenues over Appropriations and Other Uses	-\$9,226,974	-\$6,472,547	\$2,451,986	\$0	-\$4,020,561
Fund Balance					
Beginning Gross Fund Balance	\$53,480,753	\$53,480,753	\$0	\$0	\$53,480,753
Ending Gross Fund Balance	\$44,253,779	\$47,008,206	\$2,451,986	\$0	\$49,460,192

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Debt Service Fund Budget Amendment Number Two
Summary of All Debt Service Funds
Fiscal Year 2013-2014 (School Board Approved 9/02/14)

Account Definition	Original Budget Budget	Current Budget	Increase	Decrease	2013-2014 Amended Budget
Estimated Revenues					
Capital Outlay / Debt Service Withheld for Bonds	1,735,932	1,735,932	0	28,932	1,707,000
Racing Commission Funds	0	0	0	0	0
Interest Income	0	5,311	456,165	0	461,476
Total Estimated Revenues	1,735,932	1,741,243	456,165	28,932	2,168,476
Net Increase (Decrease) in Revenues			427,233		
Appropriations: (Summary by Object)					
Principal Redemption	21,629,228	21,629,228	0	2,790	21,626,438
Interest Expense	9,240,988	9,240,988	2,840	0	9,243,828
Miscellaneous Expense / Payments to Refunded Escrow	0	0	765,000	0	765,000
Dues and Fees	16,100	16,100	29,000	0	45,100
Total Appropriations by Object	30,886,316	30,886,316	796,840	2,790	31,680,366
Net Increase (Decrease) in Appropriations			794,050		
Other Financing Sources (Uses)					
Transfer In From Capital	29,337,813	29,337,813	150,224	0	29,488,037
Transfer In From General Fund	0	0	0	0	0
Premium on Sale of Bonds	0	0	660,000	0	660,000
Certificates of Participation Issued	0	0	0	0	0
Refunding Bond Issued	0	0	107,000	0	107,000
Tax Credit Rebate	2,086,761	2,086,761	0	0	2,086,761
Transfers To Capital / Operating	0	812,032	0	5,386	806,646
Total Other Financing Sources (Uses)	31,424,574	30,612,542	917,224	5,386	31,535,152
Excess (Deficiency) of Revenues over Appropriations and Other Uses	2,274,190	1,467,469	576,549	31,528	2,023,262
Beginning Gross Fund Balance	9,216,279	9,216,279	1	0	9,216,280
Ending Gross Fund Balance	11,490,469	10,683,748	555,794	0	11,239,542

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Summary of all Capital Outlay Funds Budget
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 9/2/2014)

Account Definition	Original Budget	Current Amended Budget	Increase	Decrease	2013-2014 Final 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	\$170,006	\$170,011	\$0	\$0	\$170,011
Charter School Capital	\$2,556,159	\$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	\$30,662	\$0	\$0	\$30,662
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	\$1,849,153	\$0	\$0	\$1,849,153
Total Estimated Revenues	\$83,841,465	\$83,899,108	\$0	\$0	\$83,899,108
Net Increase (Decrease) in Revenues			\$0		
Appropriations: (Summary by Object)					
Library Books (New Libraries)	\$0	\$0	\$0	\$0	\$0
Audio Visual Materials	\$0	\$0	\$3,000	\$0	\$3,000
Buildings and Fixed Equipment	\$58,752,601	\$51,069,543	\$0	\$2,901,070	\$48,168,473
Furniture, Fixtures, and Equipment	\$6,221,693	\$5,142,358	\$9,000,000	\$0	\$14,142,358
Motor Vehicles (Including Buses)	\$3,949,409	\$3,925,736	\$0	\$0	\$3,925,736
Land	\$1,733,796	\$1,651,094	\$0	\$0	\$1,651,094
Improvements Other Than Buildings	\$12,174,753	\$18,588,540	\$86,000	\$0	\$18,674,540
Remodeling and Renovations	\$48,550,224	\$51,194,877	\$0	\$200,700	\$50,994,177
Dues and Fees	\$5,000	\$5,000	\$70	\$0	\$5,070
Computer Software	\$2,313,952	\$2,403,882	\$0	\$0	\$2,403,882
Total Appropriations by Object	\$133,701,428	\$133,981,030	\$9,089,070	\$3,101,770	\$139,968,330
Net Increase (Decrease) in Appropriations			\$5,987,300		
Other Financing Sources					
Capital Lease Agreement	\$0	\$0	\$8,869,894	\$0	\$8,869,894
Total Other Financing Sources	\$0	\$0	\$8,869,894	\$0	\$8,869,894
Net Increase (Decrease) in Other Financing Sources			\$8,869,894		
Transfers Out					
Transfers To General Fund	\$20,646,003	\$20,646,003	\$1,498,652	\$0	\$22,144,655
Capital Transfers Between Capital Funds	\$0	\$0	\$0	\$0	\$0
Transfers To Debt Service	\$29,337,813	\$29,337,813	\$150,224	\$0	\$29,488,037
Total Transfers Out	\$49,983,816	\$49,983,816	\$1,648,876	\$0	\$51,632,692
Net Increase (Decrease) in Transfers Out			\$1,648,876		
Excess (Deficiency) of Revenues over Appropriations and Other Uses	(\$99,843,779)	(\$100,065,738)	(\$1,868,052)	(\$3,101,770)	(\$98,832,020)
Beginning Gross Fund Balance	\$123,333,392	\$123,333,392	\$0	\$1	\$123,333,391
Ending Gross Fund Balance	\$23,489,613	\$23,267,654	\$1,233,717	\$0	\$24,501,371

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Internal Service Fund - Self Insurance Fund
Budget Amendment Number One
Fiscal Year 2013-2014 (Board approved 9/2/2014)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-2014 Amended 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	\$2,250,000	\$2,250,000	\$100,000	\$0	\$2,350,000
Interest Income	\$56,122	\$56,122	\$0	\$0	\$56,122
Inc (Dec) - Fair Value Invest	\$0	\$0	\$12,000	\$0	\$12,000
Total Estimated Revenues	\$5,096,122	\$5,096,122	\$112,000	\$0	\$5,208,122
Net Increase (Decrease) in Revenues			\$112,000		
Appropriations: (Summary by Object)					
Salaries	\$305,000	\$305,000	\$0	\$0	\$305,000
Employee Benefits	\$69,000	\$69,000	\$11,500	\$0	\$80,500
Purchased Services	\$667,975	\$667,975	\$84,600	\$0	\$752,575
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	\$6,528,150	\$6,528,150	\$96,100	\$0	\$6,624,250
Net Increase (Decrease) in Appropriations					
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	-\$881,749	-\$881,749	\$15,900	\$0	-\$865,849
Beginning Gross Fund Balance	\$12,736,679	\$12,736,679	\$0	\$0	\$12,736,679
Ending Gross Fund Balance	\$11,854,930	\$11,854,930	\$15,900	\$0	\$11,870,830

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Food and Nutrition Services
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 9/2/14)

Account Definition	Original Budget	Current Amended Budget	Increase	Decrease	2013-2014 Final Budget
Estimated Revenues					
National School Lunch Act	\$11,114,461	\$11,114,461	\$160,157	\$0	\$11,274,618
USDA. Donated Foods	\$649,689	\$649,689	\$422,420	\$0	\$1,072,109
Fresh Fruit & Vegetable Grant	\$181,230	\$181,230	\$0	\$98,234	\$82,996
State School Breakfast Supplement	\$61,854	\$61,854	\$3,612	\$0	\$65,466
State School Lunch Supplement	\$99,205	\$99,205	\$8,165	\$0	\$107,370
State Miscellaneous Income	\$6,197	\$6,197	\$0	\$6,197	\$0
Interest Income	\$2,007	\$2,007	\$1,554	\$0	\$3,561
Food Service Local Collections	\$5,401,328	\$5,401,328	\$0	\$187,543	\$5,213,785
Local Miscellaneous Income	\$13,000	\$13,000	\$600	\$0	\$13,600
Total Estimated Revenues	\$17,528,971	\$17,528,971	\$596,508	\$291,974	\$17,833,505
Net Increase (Decrease) in Revenues			\$304,534		
Appropriations: (Summary by Object)					
Salaries	\$4,937,242	\$5,018,283	\$29,449	\$0	\$5,047,732
Employee Benefits	\$2,631,984	\$2,550,943	\$339,312	\$0	\$2,890,255
Purchased Services	\$421,237	\$421,237	\$0	\$4,681	\$416,556
Energy Services	\$59,458	\$59,458	\$0	\$3,789	\$55,669
Materials and Supplies	\$7,579,331	\$7,579,331	\$649,695	\$0	\$8,229,026
Capital Outlay	\$422,500	\$422,500	\$0	\$223,376	\$199,124
Other Expenses	\$390,174	\$390,174	\$0	\$55,983	\$334,191
Total Appropriations by Object	\$16,441,926	\$16,441,926	\$1,018,456	\$287,829	\$17,172,553
Net Increase (Decrease) in Appropriations			\$730,627		
Excess (Deficiency) of Revenues over Appropriations	\$1,087,045	\$1,087,045	\$0	\$426,093	\$660,952
Beginning Gross Fund Balance	\$4,470,013	\$4,470,013	\$0	\$0	\$4,470,013
Ending Gross Fund Balance	\$5,557,058	\$5,557,058	\$0	\$426,093	\$5,130,965

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 09/02/14)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-14 Amended Budget
Estimated Revenues					
Federal Direct (Fund 420)					
Workforce Investment Act 3170	\$715,000	\$715,000	\$86,920	\$0	\$801,920
Community Action Programs 3180	\$0	\$0	\$0	\$0	
Miscellaneous Federal Direct 3199	\$0	\$0	\$0	\$0	\$0
Total Federal Direct (Fund 420 & 490)	\$715,000	\$715,000	\$86,920	\$0	\$801,920
Other Federal Programs (Fund 420)					
Vocational Education Acts 3201	\$0	\$0	\$0	\$0	
Vocational Investment Act 3220	\$473,320	\$446,719	\$0	\$48,631	\$398,088
Eisenhower Math and Science 3226	\$1,265,075	\$1,841,014	\$0	\$600,830	\$1,240,184
Drug Free Schools 3227	\$0	\$0	\$0	\$0	\$0
Individuals with Disabilities (IDEA) 3230	\$10,660,522	\$11,344,426	\$0	\$672,623	\$10,671,803
Title 1 3240	\$9,097,050	\$9,101,496	\$0	\$988,668	\$8,112,828
Adult General Education 3251	\$502,448	\$582,924	\$0	\$268,947	\$313,977
Local Gifts Grants and Bequests Fund (420) 3440	\$0	\$0	\$0	\$0	
Miscellaneous Federal Through State 3299	\$1,394,597	\$1,493,393	\$0	\$117,481	\$1,375,912
Total Other Federal Programs (Fund 420)	\$23,393,012	\$24,809,973	\$0	\$2,697,181	\$22,112,792
Miscellaneous Special Revenue (Fund 490)					
Vocational Education Acts 3201	\$0	\$0	\$0	\$0	
Vocational Investment Act 3220	\$0	\$0	\$0	\$0	
Eisenhower Math and Science 3226	\$0	\$0	\$0	\$0	
Drug Free Schools 3227	\$0	\$0	\$0	\$0	
Individuals with Disabilities (IDEA) 3230	\$0	\$0	\$0	\$0	
Title 1 3240	\$0	\$0	\$0	\$0	
Adult General Education 3251	\$0	\$0	\$0	\$0	
Local Gifts Grants and Bequests Fund (490) 3440	\$1,469,782	\$1,953,350	\$337,340	\$0	\$2,290,690
Miscellaneous Federal Through State 3299	\$0	\$0	\$0	\$0	
Total Miscellaneous Special Revenue (Fund 490)	\$1,469,782	\$1,953,350	\$337,340	\$0	\$2,290,690
American Recovery and Reinvestment Act State Fiscal 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 ARRA State Fiscal Stabilization Funds (Fund 431)	\$0	\$0	\$0	\$0	\$0
Targeted American Recovery and Reinvestment Act 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 Targeted ARRA Stimulus Funds (Fund 432)	\$0	\$0	\$0	\$0	\$0

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 09/02/14)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-14 Budget
Other American Recovery and Reinvestment Act Stimulus Grants (Fund 433)					
Other Food Services 3269	\$0	\$0	\$0	\$0	\$0
Total Other ARRA Stimulus Grants (Fund 433)	\$0	\$0	\$0	\$0	\$0
American Recovery and Reinvestment Act Race to the Top (Fund 434)					
Race To The Top	\$2,340,277	\$2,475,744	\$0	\$1,556,117	\$919,627
Total ARRA Race to the Top (Fund 434)	\$2,340,277	\$2,475,744	\$0	\$1,556,117	\$919,627
Education Jobs Act (Fund 435)					
Education Jobs Fund	\$0	\$0	\$0	\$0	\$0
Total Education Jobs Act (Fund 435)	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues all Funds	\$27,918,071	\$29,954,067	\$0	\$3,829,038	\$26,125,029
Net Increase (Decrease) in Revenues All Funds			(\$3,829,038)		
Appropriations: (Summary by Object) Federal Direct and Other Federal Programs (Fund 420)					
Salaries	\$14,429,400	\$15,168,578	\$0	\$1,717,643	\$13,450,935
Employee Benefits	\$3,930,151	\$3,689,584	\$0	\$265,653	\$3,423,931
Purchased Services	\$2,753,584	\$3,670,618	\$0	\$419,907	\$3,250,711
Energy Services	\$23,700	\$23,612	\$0	\$23,612	\$0
Materials and Supplies	\$785,496	\$694,437	\$0	\$35,583	\$658,854
Capital Outlay	\$394,527	\$452,205	\$0	\$137,220	\$314,985
Other Expenses	\$1,791,154	\$1,825,939	\$0	\$10,643	\$1,815,296
Total Appropriations by Object Fund 420	\$24,108,012	\$25,524,973	\$0	\$2,610,261	\$22,914,712
Net Increase (Decrease) in Appropriations Fund 420			(\$2,610,261)		
Appropriations: (Summary by Object) Miscellaneous Special Revenue (Fund 490)					
Salaries	\$171,451	\$471,760	\$34,826	\$0	\$506,586
Employee Benefits	\$29,537	\$59,231	\$36,559	\$0	\$95,790
Purchased Services	\$227,752	\$301,271	\$0	\$26,079	\$275,192
Energy Services	\$5,600	\$5,470	\$767	\$0	\$6,237
Materials and Supplies	\$119,687	\$204,064	\$0	\$21,332	\$182,732
Capital Outlay	\$914,144	\$905,986	\$312,021	\$0	\$1,218,007
Other Expenses	\$1,611	\$5,568	\$578	\$0	\$6,146
Total Appropriations by Object Fund 490	\$1,469,782	\$1,953,350	\$384,751	\$47,411	\$2,290,690
Net Increase (Decrease) in Appropriations Fund 490			\$337,340		
Appropriations: (Summary by Object) ARRA State Fiscal Stabilization Funds (Fund 431)					
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		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 09/02/14)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-14 Budget
Appropriations: (Summary by Object) Targeted ARRA Stimulus Funds (Fund 432)					
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) Other ARRA Stimulus Grants (Fund 433)					
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) ARRA Race To The Top (Fund 434)					
Salaries	\$409,993	\$410,181	\$0	\$230,138	\$180,043
Employee Benefits	\$49,488	\$97,158	\$0	\$57,035	\$40,123
Purchased Services	\$1,436,673	\$1,488,363	\$0	\$847,823	\$640,540
Energy Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$119,079	\$60,278	\$0	\$37,278	\$23,000
Capital Outlay	\$325,044	\$419,764	\$0	\$383,843	\$35,921
Other Expenses	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Object Fund 434	\$2,340,277	\$2,475,744	\$0	\$1,556,117	\$919,627
Net Increase (Decrease) in Appropriations Fund 434			(\$1,556,117)		
Appropriations: (Summary by Object) Education Jobs Act (Fund 435)					
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 435	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Appropriations Fund 435			\$0		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 09/02/14)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-14 Budget
Total Appropriations by Object Fund All Funds	\$27,918,071	\$29,954,067	\$384,751	\$4,213,789	\$26,125,029
Net Increase (Decrease) in Appropriations by Object All Funds			(\$3,829,038)		
Appropriations: (Summary by Function) Federal Direct and Other Federal Programs (Fund 420)					
Instructional Services	\$16,197,342	\$14,796,803	\$0	\$871,913	\$13,924,890
Pupil Personnel Services	\$2,404,150	\$3,108,220	\$0	\$242,933	\$2,865,287
Instructional Media Services	\$19,873	\$19,873	\$0	\$10,000	\$9,873
Instr. & Curriculum Development Ser.	\$705,127	\$893,582	\$0	\$354,208	\$539,374
Instructional Staff Training	\$2,869,613	\$4,536,835	\$0	\$1,054,251	\$3,482,584
Instruction Related Technology	\$9,875	\$9,875	\$0	\$7,444	\$2,431
Board of Education	\$0	\$0	\$0	\$0	\$0
Legal Services	\$0	\$0	\$0	\$0	\$0
General Administration	\$918,559	\$1,149,025	\$0	\$128,489	\$1,020,536
School Administration	\$19,118	\$0	\$0	\$0	\$0
Facilities Acquisition & Construction	\$50,000	\$95,000	\$0	\$17,554	\$77,446
Fiscal Services	\$0	\$0	\$0	\$0	\$0
Food Service	\$0	\$0	\$0	\$0	\$0
Central Services	\$0	\$0	\$10,000	\$0	\$10,000
Pupil Transportation Services	\$182,755	\$190,160	\$0	\$20,309	\$169,851
Operation of Plant	\$16,600	\$10,600	\$0	\$80	\$10,520
Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Administrative Technology Services	\$0	\$0	\$0	\$0	\$0
Community Services	\$715,000	\$715,000	\$86,920	\$0	\$801,920
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Function (Fund 420)	\$24,108,012	\$25,524,973	\$96,920	\$2,707,181	\$22,914,712
Net Increase (Decrease) in Appropriations Fund 420			(\$2,610,261)		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 09/02/14)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-14 Budget
Appropriations: (Summary by Function) Miscellaneous Special Revenue (Fund 490)					
Instructional Services	\$1,170,645	\$1,396,949	\$343,658	\$0	\$1,740,607
Pupil Personnel Services	\$0	\$53,899	\$0	\$9,554	\$44,345
Instructional Media Services	\$0	\$36	\$0	\$36	\$0
Instr. & Curriculum Development Ser.	\$21,413	\$50,465	\$0	\$18,159	\$32,306
Instructional Staff Training	\$212,971	\$280,833	\$5,125	\$0	\$285,958
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	\$400	\$39,092	\$0	\$39,492
Facilities Acquisition & Construction	\$0	\$0	\$0	\$0	
Fiscal Services	\$53,053	\$54,509	\$0	\$36,420	\$18,089
Food Service	\$0	\$0	\$0	\$0	
Central Services	\$0	\$98,728	\$15,976	\$0	\$114,704
Pupil Transportation Services	\$11,200	\$10,827	\$1,219	\$0	\$12,046
Operation of Plant	\$0	\$0	\$0	\$0	
Maintenance of Plant	\$0	\$0	\$0	\$0	
Administrative Technology Services	\$0	\$0	\$0	\$0	
Community Services	\$500	\$6,704	\$0	\$3,561	\$3,143
Debt Service	\$0	\$0	\$0	\$0	
Total Appropriations by Function (Fund 490)	\$1,469,782	\$1,953,350	\$405,070	\$67,730	\$2,290,690
Net Increase (Decrease) in Appropriations Fund 490			\$337,340		
Appropriations: (Summary by Function) ARRA State Fiscal Stabilization Funds (Fund 431)					
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 (Fund 431)	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Appropriations Fund 431			\$0		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 09/02/14)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-14 Budget
Appropriations: (Summary by Function) Targeted ARRA Stimulus Funds and Other ARRA Stimulus Grants (Fund 432 & 433)					
Instructional Services	\$0	\$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 (Fund 432 & 433)	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Appropriations Fund 432 & 433			\$0		
Appropriations: (Summary by Function) ARRA Race To The Top (Fund 434)					
Instructional Services	\$9,027	\$58,021	\$0	\$22	\$57,999
Pupil Personnel Services	\$0	\$0	\$0	\$0	
Instructional Media Services	\$0	\$0	\$0	\$0	
Instr. & Curriculum Development Ser.	\$109,280	\$42,056	\$0	\$31,409	\$10,647
Instructional Staff Training	\$168,442	\$332,016	\$0	\$263,463	\$68,553
Instruction Related Technology	\$570,168	\$935,000	\$0	\$457,999	\$477,001
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	\$9,210	\$88,633	\$0	\$51,360	\$37,273
Food Service	\$0	\$0	\$0	\$0	
Central Services	\$1,474,150	\$1,020,018	\$0	\$751,864	\$268,154
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 (Fund 434)	\$2,340,277	\$2,475,744	\$0	\$1,556,117	\$919,627
Net Increase (Decrease) in Appropriations Fund 434			(\$1,556,117)		

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA
Special Revenue Funds - Other (Federal, State, and Local Grants)
Budget Amendment #2
Fiscal Year 2013-2014 (School Board Approved 09/02/14)

Account Definition	Original Budget	Current Budget	Increase	Decrease	2013-14 Budget
Appropriations: (Summary by Function) Education Jobs Act (Fund 435)					
Instructional Services	\$0	\$0	\$0	\$0	\$0
Pupil Personnel Services	\$0	\$0	\$0	\$0	\$0
Instructional Media Services	\$0	\$0	\$0	\$0	\$0
Instr. & Curriculum Development Ser.	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0
Instruction Related Technology	\$0	\$0	\$0	\$0	\$0
Board of Education	\$0	\$0	\$0	\$0	\$0
Legal Services	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition & Construction	\$0	\$0	\$0	\$0	\$0
Fiscal Services	\$0	\$0	\$0	\$0	\$0
Food Service	\$0	\$0	\$0	\$0	\$0
Central Services	\$0	\$0	\$0	\$0	\$0
Pupil Transportation Services	\$0	\$0	\$0	\$0	\$0
Operation of Plant	\$0	\$0	\$0	\$0	\$0
Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Administrative Technology Services	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations by Function (Fund 435)	\$0	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Appropriations Fund 435			\$0		
Total Appropriations by Function All Funds	\$27,918,071	\$29,954,067	\$501,990	\$4,331,028	\$26,125,029
Net Increase (Decrease) in Appropriations by Function All Funds			(\$3,829,038)		
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