

**School Board Meeting
July 13, 2010**

School Board Members

John McKay, Chairman
David Stone, Vice Chairman
Marjorie Guillen-Melendez
Cindy Lou Hartig
Jay Wheeler



**SUPERINTENDENT'S
PROPOSED BUDGET
2010-2011**

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Michael A. Grego, Ed.D.
Superintendent

William C. Collins
Chief Business & Finance Officer

Todd C. Seis
Director of Budget

Student Achievement - Our Number One Priority

AN EQUAL OPPORTUNITY EMPLOYER

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INTRODUCTION

**BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FISCAL YEAR 2010 - 2011**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES
Required Local Effort (Including Prior Period)	5.4740	Discretionary Critical Needs (Operating)	0.2500	NOT SUBJECT TO 10-MILL CAP:
Funding Adjustment Millage)				Operating or Capital Not to Exceed 2 Years
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years	0.0000	Debt Service
Discretionary Operating	0.7480	(Operating)		TOTAL MILLAGE
Discretionary Capital Improvement	0.0000			7.9720

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SRV FUND	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	412,119	95,004,009	2,166,300				97,582,428
State sources	220,544,626	328,841	1,696,640	5,087,907			227,658,014
Local sources	130,182,335	9,139,728	10,502,606	34,222,169	54,221,510		238,268,348
TOTAL SOURCES	\$351,139,080	\$104,472,578	\$14,365,546	\$39,310,076	\$54,221,510	\$0	\$563,508,790
Transfers In	14,972,412		17,169,105	2,138,219			34,279,736
Fund Balances/Reserves/Net Assets	68,940,199	4,697,285	1,774,447	176,006,363	5,545,691		256,963,985
TOTAL REVENUES, TRANSFERS & BALANCES	\$435,051,691	\$109,169,863	\$33,309,098	\$217,454,658	\$59,767,201	\$0	\$854,752,511

EXPENDITURES							
Instruction	261,971,277	48,063,687					310,034,964
Pupil Personnel Services	18,637,925	4,181,675					22,819,600
Instructional Media Services	1,144,951	3,019,337					4,164,288
Instructional and Curriculum Development Services	7,097,803	9,947,969					17,045,772
Instructional Staff Training Services	4,962,384	4,130,170					9,092,554
Instruction Related Technology	2,659,497	295,569					2,955,066
School Board	1,752,707						1,752,707
General Administration	1,239,757	2,090,605					3,330,362
School Administration	23,112,678	41,765					23,154,443
Facilities Acquisition and Construction	3,034,247	66,579				157,378,468	160,479,294
Fiscal Services	2,028,790						2,028,790
Food Services	17,623	24,668,965					24,686,588
Central Services	6,453,174	2,679,805			54,217,126		63,350,105
Pupil Transportation Services	16,513,683	3,069,826					19,583,509
Operation of Plant	29,685,996	5,465					29,691,461
Maintenance of Plant	8,266,352	10,148					8,276,500
Administrative Technology Services	3,994,131	39,960					4,034,091
Community Services	187,327	2,819,587					3,006,914
Debt Services	343,826		29,406,241				29,750,067
TOTAL EXPENDITURES	\$393,104,128	\$105,131,112	\$29,406,241	\$157,378,468	\$54,217,126	\$0	\$739,237,075
Transfers Out			2,138,219	32,141,517			34,279,736
Fund Balances/Reserves/Net Assets	41,947,563	4,038,751	1,764,638	27,934,673	5,550,075	0	81,235,700
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$435,051,691	\$109,169,863	\$33,309,098	\$217,454,658	\$59,767,201	\$0	\$854,752,511

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

BUDGET TIME LINE

START_DT	DAY	SUBJECT	CATG	BOARD PCKT_DT	DUE_DT	COMPL_DT	NOTES
07/13/10	Tuesday	Board Meeting - Tentative Budget Presented to Board	BUDG	07/01/10	07/01/10		<=24 Days 7/24 or prior
07/16/10	Friday	DOE certifies RLE tax rate and releases 2nd FEFP calculation	DOE				18 Days 7/18
07/25/10	Sunday	Advertise to adopt tentative budget, in Osceola Sentinel	BUDG				<=29 Days 7/29 or prior
07/27/10	Tuesday	Public Hearing Adopting Tentative Budget and Millage, 5:05 PM	BUDG	07/15/10	07/15/10		2 To 5 Days from Advertisement 7/28 to 8/1
07/29/10	Thursday	Form DR 4205 to Property Appraiser	BUDG				<= 35 Days 8/04 or prior
08/23/10	Monday	Property Appraiser mails out Proposed Tax Notices	PA				<= 55 Days 8/24 or prior
08/28/10	Saturday	Package to Dept of Revenue, incl DR487 and DR 422	BUDG				within 30 days of hearing
09/07/10	Tuesday	Public Hearing to Adopt Final Budget and Millage Rate, 5:05 PM	BUDG	08/27/10	08/27/10		65 thru 80 Days 9/03 to 9/18
09/09/10	Thursday	ESE 524 to Property Appraiser	BUDG				within 3 days of hearing
09/10/10	Friday	District Summary Budget to DOE online	BUDG				no later than 3 days following final budget adoption by Board

BFP Budget for Position
 BUDG Budget Department
 DOE Department of Education
 FTE FTE Reporting
 PA Property Appraiser

FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
Osceola County Public Schools

	2007-08	2010-11	2010-11	
	Conf Report Restated for 96% Collection Rate 4/30/2007	Estimated 2nd Calc 7/1/2010	Change	% Change
1 Major FEFP Formula Components				
2 Unweighted FTE	53,070.00	52,020.58	(1,049.42)	-1.98%
3 Weighted FTE	59,387.12	56,377.26	(3,009.86)	-5.07%
4 Weighted to Unweighted FTE Ratio	1.1190	1.0837	(0.0353)	-3.15%
5 Undistributed Unweighted FTE	260.00	248.08	(11.92)	-4.58%
6 Undistributed Weighted FTE	935.62	432.78	(502.84)	-53.74%
7 Charter and McKay Weighted FTE %	8.79%	10.61%	1.82%	20.71%
8 Tax Roll - School Taxable Value	23,736,209,407	19,238,835,969	(4,497,373,438)	-18.95%
9 Required Local Effort Millage	5.243	5.433	0.190	3.62%
10 Prior Period Adjustment Millage	0.000	0.041	0.041	n/a
11 Basic Discretionary Millage	0.510	0.748	0.238	46.67%
12 Critical Needs Operating Discretionary	0.235	0.250	0.015	6.38%
13 Total Millage	5.988	6.472	0.484	8.08%
14 Base Student Allocation	4,163.47	3,623.76	(539.71)	-12.96%
15 District Cost Differential	0.9902	0.9902	0.0000	0.00%
16 BSA * DCD	4,122.67	3,588.25	(534.42)	-12.96%
17 FEFP Detail				
18 WFTE x BSA x DCD (Base FEFP)	244,833,379	202,295,543	(42,537,836)	-17.37%
19 Declining Enrollment Supplement	0	0	0	n/a
20 Sparsity Supplement	0	0	0	n/a
21 0.748 Mills Discretionary Compression	6,015,485	5,872,905	(142,580)	-2.37%
22 0.250 Mills Discretionary Compression	0	1,963,111	1,963,111	n/a
23 DJJ Supplemental Allocation	478,491	287,572	(190,919)	-39.90%
24 Safe Schools	1,165,998	1,066,159	(99,839)	-8.56%
25 ESE Guaranteed Allocation	16,878,159	14,685,314	(2,192,845)	-12.99%
26 Supplemental Academic Instruction (SAI)	12,765,821	11,409,834	(1,355,987)	-10.62%
27 Instructional Materials	5,922,818	4,348,027	(1,574,791)	-26.59%
28 Student Transportation	9,959,061	9,234,075	(724,986)	-7.28%
29 Teachers Lead Program	967,543	658,953	(308,590)	-31.89%
30 Reading Allocation	2,348,692	1,949,241	(399,451)	-17.01%
31 Merit Award Program	3,028,804	107,777	(2,921,027)	-96.44%
32 Federal Fiscal Stabilization Fund	0	17,069,469	17,069,469	n/a
33 Total FEFP	304,364,251	270,947,980	(33,416,271)	-10.98%
34 Adjustments				
35 Required Local Effort Taxes	(118,226,499)	(100,343,612)	17,882,887	-15.13%
36 Federal Fiscal Stabilization Fund	0	(17,069,469)	(17,069,469)	n/a
37 Proration to Funds Available	0	0	0	n/a
38 Proration to Veto	0	0	0	n/a
39 Total Adjustments	(118,226,499)	(117,413,081)	813,418	-0.69%
40 Net State FEFP, Before Prior Yr Adj	186,137,752	153,534,899	(32,602,853)	-17.52%
41 Lottery Funds				
42 Discretionary Lottery	2,173,799	144,906	(2,028,893)	-93.33%
43 School Recognition	1,986,208	2,795,967	809,759	40.77%
44 Total Lottery Funding	4,160,007	2,940,873	(1,219,134)	-29.31%
45 State Categorical Programs				
46 Class Size Reduction	55,630,344	57,513,693	1,883,349	3.39%
47 Total State Funding	245,928,103	213,989,465	(31,938,638)	-12.99%
48 Federal Fiscal Stabilization Fund	0	17,069,469	17,069,469	n/a
49 Total State and Federal Funding	245,928,103	231,058,934	(14,869,169)	-6.05%
50 Local Funding:				
51 Required Local Effort	119,470,988	100,343,612	(19,127,376)	-16.01%
52 Prior Period Adjustment Tax	0	757,241	757,241	n/a
53 .748 Mills Discretionary Tax	11,621,248	13,815,023	2,193,775	18.88%
54 .25 Mills Critical Needs Discretionary Tax	5,354,889	4,617,321	(737,568)	-13.77%
55 Total Local Funding	136,447,125	119,533,197	(16,913,928)	-12.40%
56 Total State and Local Funding	382,375,228	333,522,662	(48,852,566)	-12.78%
57 Total State, Local, Federal Funding	382,375,228	350,592,131	(31,783,097)	-8.31%
58 \$ Per Weighted FTE Total	6,438.69	6,218.68	(220.01)	-3.42%
59 \$ Per Uweighted FTE Total	7,205.11	6,739.49	(465.62)	-6.46%

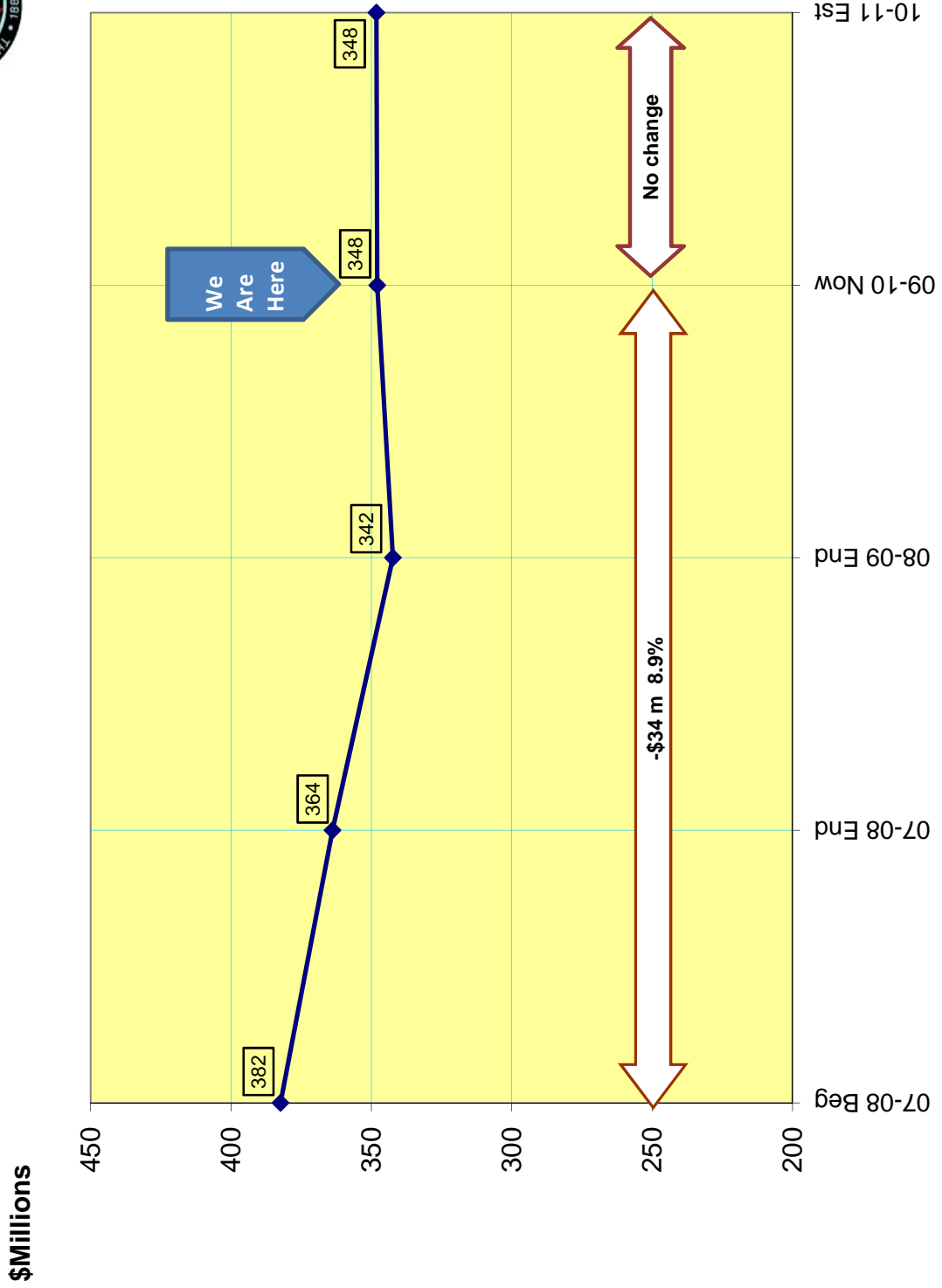
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
Osceola County Public Schools

	2009-10	2010-11	2010-11	
	4th Calc Restated for 96% Collection Rate	Estimated 2nd Calc	Change	% Change
	4/12/2010	7/1/2010		
1 Major FEFP Formula Components				
2 Unweighted FTE	51,457.51	52,020.58	563.07	1.09%
3 Weighted FTE	55,296.51	56,377.26	1,080.75	1.95%
4 Weighted to Unweighted FTE Ratio	1.0746	1.0837	0.0091	0.85%
5 Undistributed Unweighted FTE	0.00	248.08	248.08	n/a
6 Undistributed Weighted FTE	0.00	432.78	432.78	n/a
7 Charter and McKay Weighted FTE %	10.38%	10.61%	0.23%	2.22%
8 Tax Roll - School Taxable Value	22,933,780,727	19,238,835,969	(3,694,944,758)	-16.11%
9 Required Local Effort Millage	5.165	5.433	0.268	5.19%
10 Prior Period Adjustment Millage	0.000	0.041	0.041	n/a
11 Basic Discretionary Millage	0.748	0.748	0.000	0.00%
12 Critical Needs Operating Discretionary	0.250	0.250	0.000	0.00%
13 Total Millage	6.163	6.472	0.309	5.01%
14 Base Student Allocation	3,630.62	3,623.76	(6.86)	-0.19%
15 District Cost Differential	0.9906	0.9902	(0.0004)	-0.04%
16 BSA * DCD	3,596.49	3,588.25	(8.25)	-0.23%
17 FEFP Detail				
18 WFTE x BSA x DCD (Base FEFP)	198,873,465	202,295,543	3,422,078	1.72%
19 Declining Enrollment Supplement	0	0	0	n/a
20 Sparsity Supplement	0	0	0	n/a
21 0.748 Mills Discretionary Compression	6,477,986	5,872,905	(605,081)	-9.34%
22 0.250 Mills Discretionary Compression	2,165,332	1,963,111	(202,221)	-9.34%
23 DJJ Supplemental Allocation	246,966	287,572	40,606	16.44%
24 Safe Schools	1,044,573	1,066,159	21,586	2.07%
25 ESE Guaranteed Allocation	14,529,694	14,685,314	155,620	1.07%
26 Supplemental Academic Instruction (SAI)	11,293,904	11,409,834	115,930	1.03%
27 Instructional Materials	4,224,821	4,348,027	123,206	2.92%
28 Student Transportation	9,199,461	9,234,075	34,614	0.38%
29 Teachers Lead Program	651,606	658,953	7,347	1.13%
30 Reading Allocation	1,939,164	1,949,241	10,077	0.52%
31 Merit Award Program	95,510	107,777	12,267	12.84%
32 Federal Fiscal Stabilization Fund	17,628,039	17,069,469	(558,570)	-3.17%
33 Total FEFP	268,370,521	270,947,980	2,577,459	0.96%
34 Adjustments				
35 Required Local Effort Taxes	(112,530,329)	(100,343,612)	12,186,717	-10.83%
36 Federal Fiscal Stabilization Fund	(17,628,039)	(17,069,469)	558,570	-3.17%
37 Proration to Funds Available	(1,640,287)		1,640,287	-100.00%
38 Proration to Veto	(115,800)		115,800	-100.00%
39 Total Adjustments	(131,914,455)	(117,413,081)	14,501,374	-10.99%
40 Net State FEFP, Before Prior Yr Adj	136,456,066	153,534,899	17,078,833	12.52%
41 Lottery Funds				
42 Discretionary Lottery	143,837	144,906	1,069	0.74%
43 School Recognition	2,795,967	2,795,967	0	0.00%
44 Total Lottery Funding	2,939,804	2,940,873	1,069	0.04%
45 State Categorical Programs				
46 Class Size Reduction	55,212,781	57,513,693	2,300,912	4.17%
47 Total State Funding	194,608,651	213,989,465	19,380,814	9.96%
48 Federal Fiscal Stabilization Fund	17,628,039	17,069,469	(558,570)	-3.17%
49 Total State and Federal Funding	212,236,690	231,058,934	18,822,244	8.87%
50 Local Funding:				
51 Required Local Effort	113,714,858	100,343,612	(13,371,246)	-11.76%
52 Prior Period Adjustment Tax		757,241	757,241	n/a
53 .748 Mills Discretionary Tax	16,468,289	13,815,023	(2,653,266)	-16.11%
54 .25 Mills Critical Needs Discretionary Tax	5,504,107	4,617,321	(886,786)	-16.11%
55 Total Local Funding	135,687,254	119,533,197	(16,154,057)	-11.91%
56 Total State and Local Funding	330,295,905	333,522,662	3,226,757	0.98%
57 Total State, Local, Federal Funding	347,923,944	350,592,131	2,668,187	0.77%
58 \$ Per Weighted FTE Total	6,291.97	6,218.68	(73.29)	-1.16%
59 \$ Per Uweighted FTE Total	6,761.38	6,739.49	(21.89)	-0.32%

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Osceola State, Local and Federal FEFP Revenue as of 7/6/2010





CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S

R. 6/10

Rule 12D-16.002

Florida Administrative Code

Year	2010		County	Osceola
Name of School District				
SCH-LOCAL BOARD				

SECTION I: COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT			
1. Current year taxable value of real property for operating purposes	\$	17,756,706,677	(1)
2. Current year taxable value of personal property for operating purposes	\$	1,478,452,188	(2)
3. Current year taxable value of centrally assessed property for operating purposes	\$	3,677,104	(3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	19,238,835,969	(4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)	\$	278,216,199	(5)
6. Current year adjusted taxable value (Line 4 minus Line 5)	\$	18,960,619,770	(6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	22,781,942,148	(7)
8. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)		<input type="checkbox"/> Yes <input type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser		Date
			6/30/10

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER			
Local board millage includes discretionary and capital outlay.			
9. Prior year state law millage levy: Required Local Effort (RLE)		per \$1,000	(9)
10. Prior year local board millage levy (discretionary and capital outlay)		per \$1,000	(10)
11. Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)	\$	0	(11)
12. Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)	\$	per \$1,000 0	(12)
13. Prior year total state law and local board proceeds (Line 11 plus Line 12)	\$	0	(13)
14. Current year state law rolled-back rate (Line 11 divided by Line 6 multiplied by 1,000)		per \$1,000	(14)
15. Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)		per \$1,000	(15)
16. Current year proposed state law millage rate		per \$1,000	(16)
17. Current year proposed local board millage rate		per \$1,000	(17)

A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage
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18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$	0	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$	0	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$	0	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)		%	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate ((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)		%	(22)

Final public budget hearing	Date	Time	Place
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SIGN HERE	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. All millages comply with the provisions of s. 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer			Date
	Title	Contact Name		
	Mailing Address	Physical Address		
	City, State, Zip	Phone Number	Fax Number	

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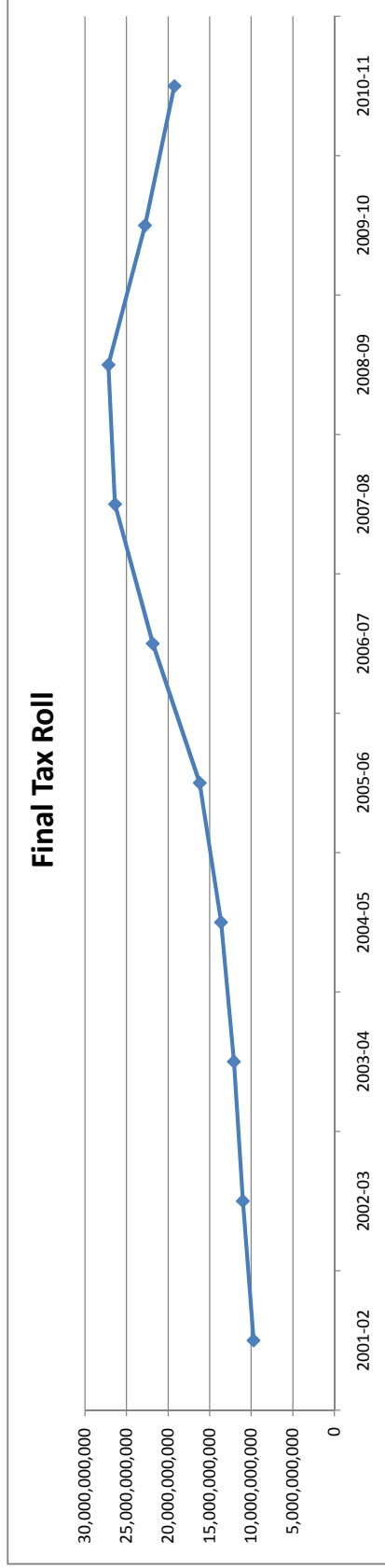
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
Tax Millage & Levy History

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Millage History										
Required Local Effort (RLE)	5.758	5.761	5.784	5.540	5.369	5.022	5.052	5.059	5.165	5.433
RLE Prior Period Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.041
Discretionary	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748
Supplemental Discretionary	0.196	0.195	0.185	0.179	0.250	0.250	0.210	0.206	0.250	0.250
Subtotal Operating	6.464	6.466	6.479	6.229	6.129	5.782	5.772	5.763	6.163	6.472

Capital Outlay	2.000	2.000	2.000	2.000	2.000	2.000	2.000	1.750	1.500	1.500
Debt Service	0.407	0.346	0.319	0.285	0.238	0.000	0.000	0.000	0.000	0.000
Total	8.871	8.812	8.798	8.514	8.367	7.782	7.772	7.513	7.663	7.972

Percentage Change	-3.9%	-0.7%	-0.2%	-3.2%	-1.7%	-7.0%	-0.1%	-3.3%	2.0%	4.0%
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	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Levy History										
Final Tax Roll	9,711,714,371	11,005,480,968	12,082,466,619	13,628,362,579	16,192,861,394	21,855,346,996	26,387,763,807	27,185,791,325	22,781,942,148	19,238,835,969
Percentage Change	15.32%	13.32%	9.79%	12.79%	18.82%	34.97%	20.74%	3.02%	-16.20%	-15.55%

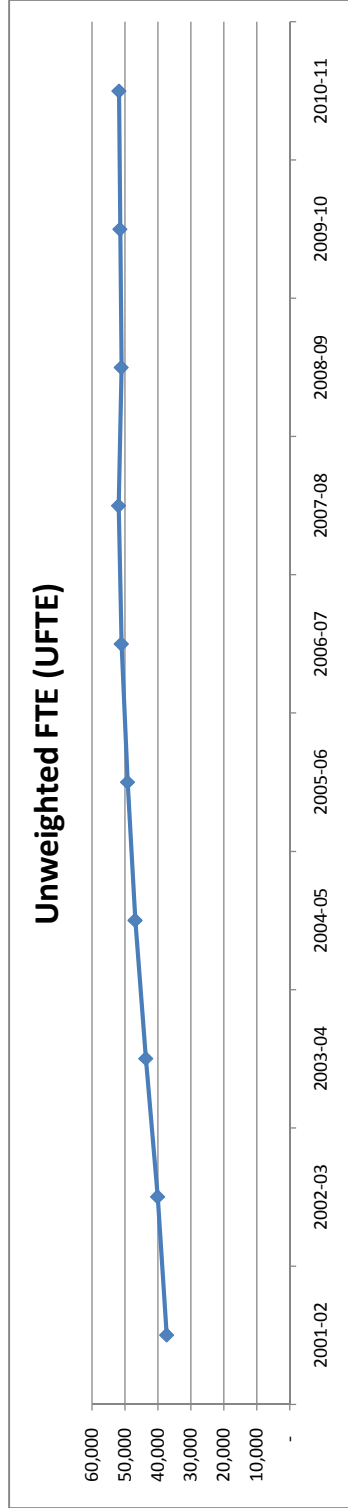


SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

FTE History

Year	Unweighted FTE (UFTE)	Percentage Change
2001-02	37,334	9.22%
2002-03	40,086	7.37%
2003-04	43,652	8.90%
2004-05	46,891	7.42%
2005-06	49,175	4.87%
2006-07	51,061	3.84%
2007-08	51,913	1.67%
2008-09	51,071	-1.62%
2009-10	51,458	0.76%
2010-11	51,773	0.61%

FTE History
 Unweighted FTE (UFTE)
 Percentage Change



SCHOOL BOARD RESOLUTION NO. 10-005

A RESOLUTION OF THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA APPROVING ITS INTENT TO LEVY AN ADDITIONAL 0.25 MILLS TO MEET CRITICAL NEEDS WITHIN THE OPERATING FUND; AUTHORIZING CERTAIN INCIDENTAL ACTIONS; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED by The School Board of Osceola County, Florida ("School Board") as follows:

I. **Authority for Resolution.** This Resolution is adopted pursuant to CS/CS/Senate Bill 1676, passed during the 2009 Legislative Session, and codified in §1011.71(3)(b), Florida Statutes (2009).

II. **Findings.** It is hereby found and determined by the School Board as follows:

A. The lack of funding throughout the School District of Osceola County, Florida ("School District") for the operation of schools has become increasingly acute.

B. Section 1011.71(3)(b), Florida Statutes (2009), authorizes the School Board to levy an additional 0.25 mills for critical operating needs.

C. The School Board intends to expend the additional funding on such priorities as teacher compensation; the maintenance of fine arts, physical education, and career and technical programs; the continuation of teacher and staff training programs; the reestablishment of summer programs; and other operational priorities.

D. It is in the best interests of the School Board, the School District, its students, and the citizens of Osceola County to levy the additional 0.25 mills.

III. **Levy of Additional 0.25 Mills.** By a super majority vote (4 of 5), the School Board hereby indicates its intent to levy the additional 0.25 mills to be used for critical operating needs.

IV. **Term of Levy.** The additional 0.25 mills shall commence immediately upon the adoption of the total millage, and shall remain in full force and effect for a period of two (2) fiscal years (July 1, 2009 through June 30, 2010 and July 1, 2010 through June 30, 2011), unless repealed prior to that time by Resolution of the School Board.

V. **Expenditure Requirements.** The proceeds of the additional 0.25 mills and any interest accrued thereto shall be expended by the School Board consistent with the requirements for operating funds received pursuant to §1011.62, Florida Statutes.

VI. **Continuation of Levy.** In the event the School Board wishes to continue the levy of the additional 0.25 mills beyond the 2010-2011 fiscal year, the School Board must approve in a separate Resolution that the request to continue the levy be submitted to the voters for approval at the next general election.

VII. **Severability.** It is declared to be the intent of the School Board that if any section, subsection, sentence, clause, phrase, or portion of this Resolution is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

VIII. **Conflict.** Any Resolution or part thereof in conflict with this Resolution or

any part hereof, is hereby repealed to the extent of the conflict.

IX. **Effective Date.** This resolution shall take effect immediately upon its adoption.

DONE and ADOPTED by the School Board of Osceola County, Florida at a duly noticed public meeting this 7th day of July, 2009, by a vote of 4 for and 1 against.

**THE SCHOOL BOARD OF OSCEOLA
COUNTY, FLORIDA**

By: _____

John McKay
John McKay, Chairman

Attest

By: _____

Michael A. Grego
Michael A. Grego, Ed.D., Superintendent

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11-XXX

SAMPLE RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, THE School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2010 to June 30, 2011; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates for fiscal year 2010-2011 in the amounts of:

	Tentative Millage Levy	Proposed Amount To be Raised
Required Local Effort (RLE)	5.433	\$100,343,612
Prior Period Adjustment	<u>0.041</u>	<u>757,241</u>
Total RLE	5.474	\$101,100,853
Capital Outlay	1.500	27,703,924
Discretionary Operating	.748	13,815,023
Discretionary Capital Improvement	0.000	0
Critical Capital Outlay	0.000	0
Critical Operating	0.250	4,617,321
Additional Voted Millage	0.000	0
Debt Service	<u>0.000</u>	<u>0</u>
Total	<u>7.972</u>	<u>\$147,237,121</u>

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2010 to June 30, 2011, on July 27, 2010 by separate vote prior to adopting the tentative budget.

John McKay, Chairman

July 27, 2010

11-XXX

SAMPLE RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2010-2011.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2010 to June 30, 2011; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2010-2011.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of \$**XXX,XXX,XXX** for fiscal year 2010-2011.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Osceola County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Osceola County as a tentative budget for the categories indicated for the fiscal year July 1, 2010 to June 30, 2011.

John McKay, Chairman

July 27, 2010

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ADVERTISEMENTS

BUDGET SUMMARY
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FISCAL YEAR 2010 - 2011

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (Including Prior Period Funding Adjustment Millage)	5.4740	Discretionary Critical Needs (Operating)	0.2500	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480	(Operating)		TOTAL MILLAGE	7.9720
Discretionary Capital Improvement	0.0000				

PROPOSED MILLAGE LEVIES

NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
TOTAL MILLAGE	7.9720

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL
							FUNDS
Federal sources	412,119	95,004,009	2,166,300				97,582,428
State sources	220,544,626	328,841	1,696,640	5,087,907			227,658,014
Local sources	130,182,335	9,139,728	10,502,606	34,222,169			184,046,838
TOTAL SOURCES	\$351,139,080	\$104,472,578	\$14,365,546	\$39,310,076	\$0	\$0	\$509,287,280

Transfers In	14,972,412		17,169,105	2,138,219			34,279,736
Fund Balances/Reserves/Net Assets	68,940,199	4,697,285	1,774,447	176,006,363			251,418,294

TOTAL REVENUES, TRANSFERS & BALANCES	\$435,051,691	\$109,169,863	\$33,309,098	\$217,454,658	\$0	\$0	\$794,985,310
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EXPENDITURES							
Instruction	261,971,277	48,063,687					310,034,964
Pupil Personnel Services	18,637,925	4,181,675					22,819,600
Instructional Media Services	1,144,951	3,019,337					4,164,288
Instructional and Curriculum Development Services	7,097,803	9,947,969					17,045,772
Instructional Staff Training Services	4,962,384	4,130,170					9,092,554
Instruction Related Technology	2,659,497	295,569					2,955,066
School Board	1,752,707						1,752,707
General Administration	1,239,757	2,090,605					3,330,362
School Administration	23,112,678	41,765					23,154,443
Facilities Acquisition and Construction	3,034,247	66,579		157,378,468			160,479,294
Fiscal Services	2,028,790						2,028,790
Food Services	17,623	24,668,965					24,686,588
Central Services	6,453,174	2,679,805					9,132,979
Pupil Transportation Services	16,513,683	3,069,826					19,583,509
Operation of Plant	29,685,996	5,465					29,691,461
Maintenance of Plant	8,266,352	10,148					8,276,500
Administrative Technology Services	3,994,131	39,960					4,034,091
Community Services	187,327	2,819,587					3,006,914
Debt Services	343,826		29,406,241				29,750,067
TOTAL EXPENDITURES	\$393,104,128	\$105,131,112	\$29,406,241	\$157,378,468	\$0	\$0	\$685,019,949

Transfers Out			2,138,219	32,141,517			34,279,736
Fund Balances/Reserves/Net Assets	41,947,563	4,038,751	1,764,638	27,934,673	0	0	75,685,625

TOTAL APPROPRIATED EXPENDITURES	\$435,051,691	\$109,169,863	\$33,309,098	\$217,454,658	\$0	\$0	\$794,985,310
TRANSFERS, RESERVES & BALANCES							

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

NOTICE OF BUDGET HEARING

The Osceola County School Board will soon consider a budget for 2010-11. A public hearing to make a **DECISION** on the budget **AND TAXES** will be held on:

July 27, 2010

5:05 p.m.

At

Osceola County School District Admin Center
817 Bill Beck Boulevard
Kissimmee, Florida.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Osceola County School Board will soon consider a measure to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.472 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$27,703,924 to be used for the following projects:

CONSTRUCTION & REMODELING:

Various new construction projects as listed in the Educational Plant Survey

MAINTENANCE, RENOVATION, AND REPAIR:

Repairs and Set-up Costs for Portable Classrooms
General School Facility Maintenance
Comprehensive Renovation of Osceola High School, St. Cloud High School and Thacker Avenue Elementary School
Corrections to Health and Safety Code Violations
District-wide Cyclical Renovations
Water Intrusion Repairs
Electrical, Data and Communication Upgrades/Retrofit
Heating, Ventilation and Air Conditioning Installation and Repairs at Schools and Ancillary Facilities
Upgrade/Replace Utility Control, Fire Alarm and Suppression, Security Alarm, Burglar Detection and Video Surveillance Systems

MOTOR VEHICLE PURCHASES

Lease-purchase of 66 School Buses
Lease-purchase Portable Moving Equipment

NEW AND REPLACEMENT EQUIPMENT AND ENTERPRISE SOFTWARE

Educational Technology Equipment (Computer Labs/Networks)
School Furniture and Equipment
Modular Classroom Portables
Enterprise Technology

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT:

Kissimmee Elementary
Poinciana High School
Horizon Middle School
Kissimmee Middle School
High School AAA – Celebration High School
High School DDD – Osceola County School of the Arts
Black Box Theatres/Auditoriums at Osceola High School, St. Cloud High School and Poinciana High School
Classrooms and Chiller Plant at Osceola High School
Elementary G – Chestnut Elementary
High School EEE – Liberty High School
Osceola High School Comprehensive Renovations
Highlands Avenue Elementary Comprehensive Renovations
Thacker Avenue Elementary Comprehensive Renovations

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

One (1) Year Lease of Portable Classrooms and Classroom Space
Elementary School at Bellalago

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

All concerned citizens are invited to a public hearing to be held on July 27, 2010 at 5:05 p.m. at the Osceola School District Administrative Center, 817 Bill Beck Boulevard, Kissimmee, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

FUND 1XX

GENERAL FUND

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FUND 100

GENERAL FUND BUDGET

This budget is often referred to as the “Operating Budget”.

The major revenue sources for the General Fund are the Florida Education Finance Program (FEFP) and local discretionary taxes. Other significant revenue sources are Workforce funds, Voluntary Pre-Kindergarten funds, and transfers from Capital Projects Funds. Federal fiscal stabilization funds, though included in the FEFP calculation, are budgeted in the Special Revenue Fund rather than in the General Fund.

Appropriations include most of the District’s salaries and benefits, utilities, supplies, transportation costs, and other operating expenses. The District has more discretion in appropriating General Fund revenues than other funds. However, even within the General Fund, much of the revenue is restricted for specified purposes (e.g., reading, teacher lead program, school recognition, etc.).

Fund balances in the General Fund are the District’s reserves against revenue shortfalls, emergencies, and other unplanned needs.

**General Fund and Federal Stabilization
Estimated Revenues
2010-11 Compared to 2009-10**

SOURCE	ACCT. NO.	2010-11 General Fund	2010-11 Fed Stabilization	2010-11 Total	2009-10 Original Budget	Difference
FEDERAL:						
ROTC	191	300,000.00		300,000.00	300,000.00	0.00
State Fiscal Stabilization Funds K12	210		17,069,469.00	17,069,469.00	17,655,649.00	(586,180.00)
State Fiscal Stabilization Funds Workforce	211		288,473.00	288,473.00	291,151.00	(2,678.00)
Early Education Training and Support	290	112,119.00		112,119.00	202,355.00	(90,236.00)
Total Federal		412,119.00	17,357,942.00	17,770,061.00	18,449,155.00	(679,094.00)
STATE:						
Florida Educational Finance Program*	310	153,534,899.00		153,534,899.00	136,730,343.00	16,804,556.00
Workforce Development	315	4,232,974.00		4,232,974.00	4,284,508.00	(51,534.00)
Adults with Disabilities	318			0.00	0.00	0.00
CO & DS Withheld for Administrative Expense	323	35,000.00		35,000.00	32,000.00	3,000.00
Florida Teachers Lead Program	334			0.00	0.00	0.00
Instructional Materials	336			0.00	0.00	0.00
State License Tax	343	150,000.00		150,000.00	150,000.00	0.00
Discretionary Lottery Funds	344	144,906.00		144,906.00	0.00	144,906.00
Transportation	354			0.00	0.00	0.00
Class Size Reduction	355	57,513,693.00		57,513,693.00	55,524,264.00	1,989,429.00
School Recognition Funds	361	2,795,967.00		2,795,967.00	1,716,267.00	1,079,700.00
Voluntary Prekindergarten	371	2,068,801.00		2,068,801.00	1,992,672.00	76,129.00
Miscellaneous State*	399	68,386.00		68,386.00	125,316.70	(56,930.70)
Total State		220,544,626.00	0.00	220,544,626.00	200,555,370.70	19,989,255.30
LOCAL:						
District School Tax - RLE	411	100,343,612.00		100,343,612.00	112,530,329.00	(12,186,717.00)
- Prior Period Adjustment	411	757,241.00		757,241.00	0.00	757,241.00
- Discretionary (.748 mills)	411	13,815,023.00		13,815,023.00	16,296,745.00	(2,481,722.00)
- Critical Needs Operating (.25 mills)	411	4,617,321.00		4,617,321.00	5,446,773.00	(829,452.00)
Tax Redemptions	421	750,000.00		750,000.00	1,200,000.00	(450,000.00)
Rent	425	171,575.00		171,575.00	300,000.00	(128,425.00)
Interest, Including Profit on Investments	431	900,000.00		900,000.00	900,000.00	0.00
Gifts, Grants, & Bequests*	440	26,517.00		26,517.00	56,094.00	(29,577.00)
Continuing Workforce Education Course Fees	463	1,075,000.00		1,075,000.00	851,341.00	223,659.00
Other Student Fees	469	250,000.00		250,000.00	242,105.00	7,895.00
Bus Fees	491	200,000.00		200,000.00	0.00	200,000.00
Sale of Junk	493	100,000.00		100,000.00	150,000.00	(50,000.00)
Federal Indirect Cost	494	2,200,000.00		2,200,000.00	1,750,000.00	450,000.00
Miscellaneous Local Sources*	495	4,976,046.00		4,976,046.00	6,178,419.00	(1,202,373.00)
Total Local		130,182,335.00	0.00	130,182,335.00	145,901,806.00	(15,719,471.00)
OTHER SOURCES:						
Transfers In*	630	14,972,412.00		14,972,412.00	12,983,000.00	1,989,412.00
Total Other Sources		14,972,412.00	0.00	14,972,412.00	12,983,000.00	1,989,412.00
				0.00		
TOTAL EST REVENUE & OTHER SOURCES		366,111,492.00	17,357,942.00	383,469,434.00	377,889,331.70	5,580,102.30
FUND BALANCE AT BEGINNING OF YEAR:						
Restricted for Categorical Programs **	2710	11,637,904.00		11,637,904.00	9,502,935.95	2,134,968.05
Restricted for Other Grants **	2710	3,000,000.00		3,000,000.00	2,603,054.38	396,945.62
Assigned for Encumbrances **	2720	3,150,000.00		3,150,000.00	3,131,107.26	18,892.74
Assigned for Revenue Reductions **	2763	8,181,339.00		8,181,339.00	1,805,764.00	6,375,575.00
Nonspendable - Inventory	2763	1,802,099.00		1,802,099.00	1,802,099.21	(0.21)
Assigned for 6% Minimum per Board	2763	23,008,166.00		23,008,166.00	0.00	23,008,166.00
Assigned for Employee Retention (Target \$30m)	2763	18,160,691.00		18,160,691.00	0.00	18,160,691.00
Unassigned Fund Balance	2769	0.00		0.00	41,197,791.83	(41,197,791.83)
Total Beginning Fund Balance	2700	68,940,199.00	0.00	68,940,199.00	60,042,752.63	8,897,446.37
TOTAL EST REVENUE AND BEGINNING FD BAL		435,051,691.00	17,357,942.00	452,409,633.00	437,932,084.33	14,477,548.67

* See Detail

** Included in Appropriations

**General Fund
Estimated Revenue Detail
2010-11 Compared to 2009-10**

Object Number	Project Number	Source	SubSource	2010-11	2009-10 Original Budget	Difference
		FEFP	Safe Schools	1,066,159.00	1,041,933.00	24,226.00
		FEFP	Supplemental Academic Instr.	11,409,834.00	11,293,904.00	115,930.00
		FEFP	Reading	1,949,241.00	1,942,065.00	7,176.00
		FEFP	ESE Guraantee	14,685,314.00	14,529,694.00	155,620.00
		FEFP	Merit Award Program	107,777.00	95,510.00	12,267.00
		FEFP	DJJ Supplement	287,572.00	344,610.00	(57,038.00)
		FEFP	Declining Enrollment	0.00	483,164.00	(483,164.00)
		FEFP	Compression Adjustment	7,836,016.00	8,449,541.00	(613,525.00)
		FEFP	Instructional Materials	4,348,027.00	4,229,735.00	118,292.00
		FEFP	Transportation	9,234,075.00	8,680,431.00	553,644.00
		FEFP	Teacher Lead	658,953.00	651,606.00	7,347.00
		FEFP	Unrestricted FEFP	101,951,931.00	84,988,150.00	16,963,781.00
310		FEFP	Total	153,534,899.00	136,730,343.00	16,804,556.00
	1361101	Misc State	Wellness Grant	68,386.00	74,999.70	(6,613.70)
	1362901	Misc State	Criminal Justice Grant	0.00	50,317.00	(50,317.00)
399		Misc State	Total	68,386.00	125,316.70	(56,930.70)
	0000000	Gifts/Grants	Miscellaneous	0.00	25,894.00	(25,894.00)
	1460501	Gifts/Grants	Scholastic Grant	26,517.00	30,000.00	(3,483.00)
	1460801	Gifts/Grants	FAU - Great Water Odyssey	0.00	200.00	(200.00)
440		Gifts	Total	26,517.00	56,094.00	(29,577.00)
	0490004	Misc Local	Extra Pay	0.00	38,800.00	(38,800.00)
	0495001	Misc Local	Certification Fees	78,000.00	0.00	78,000.00
	1461709	Misc Local	Foundation Salaries Reimb.	388,319.00	231,890.00	156,429.00
	1461021	Misc Local	Take Stock In Children	52,969.00	107,064.00	(54,095.00)
	1400141	Misc Local	Dori Slosberg	389,447.00	530,966.00	(141,519.00)
	1461709	Misc Local	OCTA President Sal Reimb.	95,359.00	94,667.00	692.00
	1019001	Misc Local	Bellalago Management Fee	1,000,000.00	1,200,000.00	(200,000.00)
	1030001	Misc Local	Charter Admin Fee	0.00	875,032.00	(875,032.00)
	1400101	Misc Local	Waste Management	60,000.00	100,000.00	(40,000.00)
	1093501	Misc Local	Reimb from Capital (Facilities, Pla	1,711,952.00	1,800,000.00	(88,048.00)
	1200401	Misc Local	Medicaid	1,200,000.00	1,200,000.00	0.00
495		Misc Local	Total	4,976,046.00	6,178,419.00	(1,202,373.00)
	1932301	Transfers In	Portable Rental	1,159,159.00	1,600,000.00	(440,841.00)
	1091701	Transfers In	Property Casualty Insurance	2,033,983.00	3,000,000.00	(966,017.00)
	1093401	Transfers In	Maintenance (95% fcn 8100)	8,942,125.00	8,383,000.00	559,125.00
	1350311	Transfers In	Charter Capital	2,837,145.00	0.00	2,837,145.00
630		Transfers In	Total	14,972,412.00	12,983,000.00	1,989,412.00

**General Fund and Federal Stabilization
Appropriations by Function and Fund Balance
2010-11 Compared to 2009-10**

	ACCT. NO.	2010-11 General Fund	2010-11 Fed Stabilization	2010-11 Total	2009-10 Original Budget	Difference
APPROPRIATIONS						
Instruction	5000	261,971,277.00	14,013,229.00	275,984,506.00	253,153,446.60	22,831,059.40
Pupil Personnel Services	6100	18,637,925.00	82,115.00	18,720,040.00	18,216,634.59	503,405.41
Instructional Media Services	6200	1,144,951.00	2,948,998.00	4,093,949.00	4,061,254.10	32,694.90
Instructional & Curriculum Development Services	6300	7,097,803.00	83,311.00	7,181,114.00	7,793,926.51	(612,812.51)
Instructional Staff Training Services	6400	4,962,384.00	0.00	4,962,384.00	4,542,534.73	419,849.27
Instruction Related Technology	6500	2,659,497.00	57,826.00	2,717,323.00	3,470,876.41	(753,553.41)
Board of Education	7100	1,752,707.00	0.00	1,752,707.00	2,274,713.28	(522,006.28)
General Administration	7200	1,239,757.00	130,698.00	1,370,455.00	1,934,118.55	(563,663.55)
School Administration	7300	23,112,678.00	41,765.00	23,154,443.00	24,798,210.89	(1,643,767.89)
Facilities Acquisition & Construction	7400	3,034,247.00	0.00	3,034,247.00	4,032,167.20	(997,920.20)
Fiscal Services	7500	2,028,790.00	0.00	2,028,790.00	2,041,967.93	(13,177.93)
Food Services	7600	17,623.00	0.00	17,623.00	36,859.24	(19,236.24)
Central Services	7700	6,453,174.00	0.00	6,453,174.00	6,291,232.73	161,941.27
Pupil Transportation Services	7800	16,513,683.00	0.00	16,513,683.00	18,833,021.62	(2,319,338.62)
Operation of Plant	7900	29,685,996.00	0.00	29,685,996.00	28,134,198.71	1,551,797.29
Maintenance of Plant	8100	8,266,352.00	0.00	8,266,352.00	8,667,509.20	(401,157.20)
Administrative Technology Services	8200	3,994,131.00	0.00	3,994,131.00	3,798,998.78	195,132.22
Community Services	9100	187,327.00	0.00	187,327.00	222,329.92	(35,002.92)
Debt Service	9200	343,826.00	0.00	343,826.00	454,028.75	(110,202.75)
Total Expenditures		393,104,128.00	17,357,942.00	410,462,070.00	392,758,029.74	17,704,040.26
OTHER USES:						
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		393,104,128.00	17,357,942.00	410,462,070.00	392,758,029.74	17,704,040.26
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		(1,023,393.00)	0.00	(1,023,393.00)	2,174,163.55	(3,197,556.55)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(26,992,636.00)	0.00	(26,992,636.00)	(14,868,698.04)	(12,123,937.96)
FUND BALANCE AT END OF YEAR:						
Restricted for Categorical Programs	2710	0.00		0.00	0.00	0.00
Restricted for Other Grants	2710	0.00		0.00	0.00	0.00
Assigned for Encumbrances	2720	0.00		0.00	0.00	0.00
Assigned for Revenue Reductions	2763	0.00		0.00	0.00	0.00
Nonspendable - Inventory	2763	1,802,099.00		1,802,099.00	1,802,099.21	(0.21)
Assigned for 6% Minimum per Board	2763	23,008,166.00		23,008,166.00	0.00	23,008,166.00
Assigned for Employee Retention (Target \$30m)	2763	17,137,298.00		17,137,298.00	0.00	17,137,298.00
Unassigned Fund Balance	2769	0.00	0.00	0.00	43,371,955.38	(43,371,955.38)
Total Ending Fund Balance	2700	41,947,563.00	0.00	41,947,563.00	45,174,054.59	(3,226,491.59)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		435,051,691.00	17,357,942.00	452,409,633.00	437,932,084.33	14,477,548.67

**General Fund and Federal Stabilization
Appropriations by Major Budget Category and Fund Balance
2010-11 Compared to 2009-10**

	2010-11 General Fund	2010-11 Fed Stabilization	2010-11 Total	2009-10 Original Budget	Difference
CURRENT APPROPRIATIONS					
Salaries	262,378,646.00	17,215,196.00	279,593,842.00	269,766,895.26	9,826,946.74
Charter Schools	35,760,642.00		35,760,642.00	29,829,809.27	5,930,832.73
Line Items	19,202,961.00		19,202,961.00	20,760,107.46	(1,557,146.46)
Utilities	15,381,760.00		15,381,760.00	14,574,480.11	807,279.89
Categoricals/Grants Non-Salary	16,595,303.00	142,746.00	16,738,049.00	17,483,723.61	(745,674.61)
School/Department Non-Salary	13,350,540.00		13,350,540.00	16,226,242.38	(2,875,702.38)
Holdback-Undistributed FTE/Tax Roll Decline	2,364,608.00		2,364,608.00	4,955,798.06	(2,591,190.06)
Holdback-McKay Scholarships	2,100,425.00		2,100,425.00	2,118,112.00	(17,687.00)
					0.00
TOTAL CURRENT APPROPRIATIONS	367,134,885.00	17,357,942.00	384,492,827.00	375,715,168.15	8,777,658.85
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS (OPERATING DEFICIT)					
	(1,023,393.00)	0.00	(1,023,393.00)	2,174,163.55	(3,197,556.55)
CARRYFORWARD APPROPRIATIONS					
	25,969,243.00	0.00	25,969,243.00	17,042,861.59	8,926,381.41
TOTAL APPROPRIATIONS AND OTHER USES	393,104,128.00	17,357,942.00	410,462,070.00	392,758,029.74	17,704,040.26
FUND BALANCE AT END OF YEAR:					
Restricted for Categorical Programs	0.00	0.00	0.00	0.00	0.00
Restricted for Other Grants	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	0.00	0.00	0.00	0.00	0.00
Assigned for Revenue Reductions	0.00	0.00	0.00	0.00	0.00
Nonspendable - Inventory	1,802,099.00	0.00	1,802,099.00	1,802,099.21	(0.21)
Assigned for 6% Minimum per Board	23,008,166.00	0.00	23,008,166.00	0.00	23,008,166.00
Assigned for Employee Retention (Target \$30m)	17,137,298.00	0.00	17,137,298.00	0.00	17,137,298.00
Unassigned Fund Balance	0.00	0.00	0.00	43,371,955.38	(43,371,955.38)
Total Ending Fund Balance	41,947,563.00	0.00	41,947,563.00	45,174,054.59	(3,226,491.59)
TOTAL APPROPRIATIONS AND ENDING FUND BAL	435,051,691.00	17,357,942.00	452,409,633.00	437,932,084.33	14,477,548.67

Budget Conventions

2010-11

Salary Budgets

Salary budgets include salaries, FICA, retirement, and board insurance contributions for all allocated positions.

Position allocations and salary budgets are controlled by the budget department and cannot be changed by schools or departments. There must be an allocated position for anyone to be hired and paid.

The cost per allocated position is based on the actual current salary of the employee assigned to that position. The cost of vacant positions is estimated based on the average salaries of employees currently filling similar positions. Bus drivers and bus attendants are budgeted at average cost per person in the prior year, including overtime.

Non-Salary Budgets

Schools are allocated non-salary funds on a per student basis. These are budgeted at the school's discretion to cover non-salary operating costs of the school and may be moved between accounts as necessary. Allowable expenses include supplies, equipment, substitutes, overtime, travel, repairs, and communications.

Departments are allocated non-salary funds on a per employee basis. These are budgeted at the department's discretion to cover non-salary operating costs of the department and may be moved between accounts as necessary. Allowable expenses include supplies, equipment, overtime, travel, and communications.

Other non-salary budgets are controlled by project number and restricted for designated purposes. These budgets are controlled by the budget department and cannot be changed by schools or departments. Expenses from these budgets are reviewed to ensure that they are for the designated purpose. Examples of these non-salary budget items are the reading categorical, instructional materials categorical, supplemental academic instruction categorical, and line items.

Overtime

Overtime is recorded in three different categories:

- Straight overtime for hours worked between the employee's regularly scheduled hours per week (37.5 hours for most employees, 25 hours for bus drivers and attendants) and 40 hours per week.
- Extra pay for time worked in a different assignment than the employee's normal job.
- Time and one-half overtime for hours worked over 40 hours per week.

Overtime is normally not included in salary budgets, but is paid from the non-salary allocations of schools and departments. The average salary for bus drivers and attendants, however, includes overtime and is included in the original salary budget.

Reimbursements

Reimbursements frequently occur within the budget when salary or non-salary expenditures originally occur in one fund or department and are later charged to another fund or department either directly or as an overhead cost allocation. In these cases, reimbursement accounts are normally used in the fund or department where the original charge occurred in order to maintain tracking of the original cost. Such costs reimbursements would allow the gross expenditures in a fund or department to exceed the budget by the amount of the expenditures reallocated to other funds or departments. The net expenditures in every fund or department will be covered by the appropriations approved by the Board. Reimbursements typically occur, for example, in the transportation department for field trips charged to schools, in the facilities and maintenance department for costs later charged to capital projects, and in other departments for overhead costs allocated to charter schools.

Carryover Appropriations

The unspent balances in certain appropriations in the previous year are re-appropriated in the next year. These include encumbrances, unspent state categorical funds, unspent state and local grants, and reserves for potential revenue reductions. These are reported as reserves or designations of fund balance at the end of the old year and the beginning of the new year. Because these are included in appropriations, they are not included in fund balance estimates at the end of the new year.

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FUND 2XX

DEBT SERVICE FUND

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FUND 200

DEBT SERVICE FUND BUDGET

This fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. Funding sources, as projected in the attached statement, consist of the following:

- Federal direct subsidy related to Qualified School Construction Bonds.
- State Capital Outlay and Debt Service allocations used to retire bonds issued on behalf of the District by the State.
- The Board's share of the one-cent local option sales tax levied by the county used to retire revenue bonds issued in 2001 and 2007.
- Lease payments from Four Corners Charter School, Inc. used to retire Certificates of Participation issued to construct the Four Corners facilities.
- Transfers from capital projects funds used to retire Certificates of Participation, loans from Indian River and Collier School Boards from Classrooms First funds, obligations to the Bellalago Educational Facilities Benefit District and lease purchase agreements.

**Debt Service Funds
Estimated Revenues
2010-11**

SOURCE	ACCT NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	3199	2,166,300.00	-	2,166,300.00
Total Federal		<u>2,166,300.00</u>	<u>-</u>	<u>2,166,300.00</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	3322	1,696,640.09	1,672,533.15	24,106.94
Total State		<u>1,696,640.09</u>	<u>1,672,533.15</u>	<u>24,106.94</u>
LOCAL:				
Sales Tax	3418	9,370,550.00	8,631,000.00	739,550.00
Lease Payments	3425	1,132,056.26	1,105,113.68	26,942.58
Total Local		<u>10,502,606.26</u>	<u>9,736,113.68</u>	<u>766,492.58</u>
OTHER SOURCES:				
Transfers In	3630	17,169,104.60	17,979,910.98	(810,806.38)
Total Other Sources		<u>17,169,104.60</u>	<u>17,979,910.98</u>	<u>(810,806.38)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>31,534,650.95</u>	<u>29,388,557.81</u>	<u>2,146,093.14</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Debt Service	2752	1,774,447.34	1,843,160.48	(68,713.14)
Total Beginning Fund Balance		<u>1,774,447.34</u>	<u>1,843,160.48</u>	<u>(68,713.14)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>33,309,098.29</u>	<u>31,231,718.29</u>	<u>2,077,380.00</u>

Debt Service Funds
Summary of Appropriations and Fund Balance
2010-11

	ACCT NO.	2010-11	2009-10 Original Budget	Difference
DEBT SERVICE/FUNCTION 9200:				
Redemption of Principal	9271	13,536,555.95	13,790,731.20	(254,175.25)
Interest	9272	15,797,185.54	14,192,433.76	1,604,751.78
Dues and Fees	9273	72,500.00	89,650.00	(17,150.00)
Total Debt Service Appropriations		<u>29,406,241.49</u>	<u>28,072,814.96</u>	<u>1,333,426.53</u>
OTHER USES:				
Transfers Out	9730	2,138,219.16	1,382,678.04	755,541.12
Total Other Financing Uses		<u>2,138,219.16</u>	<u>1,382,678.04</u>	<u>755,541.12</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>31,544,460.65</u>	<u>29,455,493.00</u>	<u>2,088,967.65</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>(9,809.70)</u>	<u>(66,935.19)</u>	<u>57,125.49</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2752	1,764,637.64	1,776,225.29	(11,587.65)
Total Ending Fund Balance		<u>1,764,637.64</u>	<u>1,776,225.29</u>	<u>(11,587.65)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>33,309,098.29</u>	<u>31,231,718.29</u>	<u>2,077,380.00</u>

School District of Osceola County, FL Fund 200 Tentative Budget 2010-11									
Current Bal	210 SBE Bonds	29A Classrooms First N01, N02	29S 2001 Sales Tax Bd	2A1 2007 Sales Tax Bd Series A & B	297 Capital Leases L12	298 Bellalago EFB	29K 2000 COP	29Q 2002 COP	
Est Additional Receipts (Est Additional Expenditures)	310,625.04	-	146,300.00	456,403.54	-	-	508,303.13	-	-
BEGINNING F/B FOR BUDGET	310,625.04	-	146,300.00	456,403.54	-	-	508,303.13	-	-

ESTIMATED REVENUE:	151000.9505.00000000..								
QSCB SUBSIDY	0199								
CO&DS	0322	1,696,640.09							
TAXES	0412								
LOCAL SALES TAX	0418		1,609,300.00	7,761,250.00			7,500.00		
RENT	0425								
PROCEEDS OF COPS	0750								
TRANS FR CAP PROJ	0630	3,708,892.00			496,210.32	217,768.00			428,000.00

TOTAL EST REV	1,696,640.09	3,708,892.00	1,609,300.00	7,761,250.00	496,210.32	217,768.00	7,500.00	428,000.00
APPROPRIATIONS:	251000.9501.20000001.920C	OK	OK	OK	OK	OK	OK	OK
PRINCIPAL	7100	1,100,000.00	2,594,912.54	1,680,000.00	481,852.54	(195,209.13)	495,000.00	380,000.00
INTEREST	7200	621,247.50	1,113,979.46	75,600.00	14,357.78	412,977.13	13,303.13	38,000.00
P.A./OTHER FEES	7300						7,500.00	10,000.00
TAX COLLECTOR FEES	272000							
ENCUM & CARRYOVERS	9700.9300							
TRANSF TO CAP PROJ				2,138,219.16				

TOTAL APPR	1,721,247.50	3,708,892.00	1,755,600.00	7,615,061.66	496,210.32	217,768.00	515,803.13	428,000.00
Excess Rev/(Appr)	(24,607.41)	-	(146,300.00)	146,188.34	-	-	(508,303.13)	-
FUND BALANCE:								
RESTRICTED	275200	286,017.63	-	602,591.88	-	-	-	-

TOTAL FUND BAL	286,017.63	-	-	602,591.88	-	-	-	-
TOTAL APPRO AND F/B	2,007,265.13	3,708,892.00	1,755,600.00	8,217,653.54	496,210.32	217,768.00	515,803.13	428,000.00
REQUIRED F/B	286,017.63	-	-	602,591.88	-	-	-	-

School District of Osceola County, FL Fund 200 Tentative Budget 2010-11							Total
Current Bal	29Y 2004 COP	29Z 2005 COP	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP	Total COPs	Total
Est Additional Receipts	-	352,815.63	-	-	-	861,118.76	1,774,447.34
(Est. Additional Expenditures)	-	-	-	-	-	-	-
BEGINNING F/B FOR BUDGET	-	352,815.63	-	-	-	861,118.76	1,774,447.34
ESTIMATED REVENUE:							
151000.9505.00000000..							
OSCB SUBSIDY					2,166,300.00	2,166,300.00	2,166,300.00
CO&DS					-	-	1,696,640.09
TAXES					-	-	-
LOCAL SALES TAX					-	-	9,370,550.00
RENT		1,124,556.26			1,132,056.26	1,132,056.26	1,132,056.26
PROCEEDS OF COPS					-	-	-
TRANS FR CAP PROJ	6,335,322.52		2,973,598.76	2,678,850.00	330,463.00	12,746,234.28	17,169,104.60
TOTAL EST REV	6,335,322.52	1,124,556.26	2,973,598.76	2,678,850.00	2,496,763.00	16,044,590.54	31,534,650.95
APPROPRIATIONS:							
251000.9501.2000001.920C							
PRINCIPAL	3,245,000.00	110,000.00	265,000.00	1,415,000.00	OK	5,910,000.00	13,536,555.95
INTEREST	3,072,822.52	483,843.76	2,698,598.76	1,253,850.00	2,486,763.00	10,047,181.17	15,797,185.54
P.A./OTHER FEES	17,500.00	7,500.00	10,000.00	10,000.00	10,000.00	72,500.00	72,500.00
TAX COLLECTOR FEES							-
ENCUM & CARRYOVERS	272000						-
TRANSF TO CAP PROJ	9700.9300						2,138,219.16
TOTAL APPR	6,335,322.52	601,343.76	2,973,598.76	2,678,850.00	2,496,763.00	16,029,681.17	31,544,460.65
Excess Rev/(Appr)	-	523,212.50	-	-	-	14,909.37	(9,809.70)
FUND BALANCE:							
275200							
RESTRICTED	-	876,028.13	-	-	-	876,028.13	1,764,637.64
TOTAL FUND BAL	-	876,028.13	-	-	-	876,028.13	1,764,637.64
TOTAL APPRO AND F/B	6,335,322.52	1,477,371.89	2,973,598.76	2,678,850.00	2,496,763.00	16,905,709.30	33,309,098.29
REQUIRED F/B	-	876,028.13	-	-	-	-	-

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FUND 3XX

CAPITAL PROJECTS FUND

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FUND 300

CAPITAL PROJECTS FUND BUDGET

This fund reports the revenue and expenditures for construction and renovations of school buildings and grounds. Funds are accounted for by source and year of appropriation.

Public Education Capital Outlay funds (PECO) are one source of state revenue for Capital Projects. These funds are derived from utility taxes throughout the state and are allocated by the Legislature each year. PECO funds provide for maintenance and renovation of existing facilities and health and safety needs.

Capital Outlay and Debt Service revenues are derived from motor vehicle license tag fees.

The Board also generates capital revenue by levying capital outlay taxes. By law, this tax millage is limited to 1.5 mills, and is currently set at the maximum.

The District receives a portion of the one-cent infrastructure sales tax levied by the county. Based on an inter-local agreement the District receives 25% of the revenue generated through 2025.

The District also receives impact fees charged against new residential construction.

The majority of funds must be expended on Capital Outlay Projects in accordance with State Board Regulations. These regulations require recommendation of a school plant survey which must be conducted at least every five years.

Capital Outlay Funds
Estimated Revenues
2010-2011

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	437,817.00	614,225.00	(176,408.00)
Miscellaneous	341	300,000.00		300,000.00
PECO Maintenance	391	1,512,945.00	527,713.00	985,232.00
Charter Capital	397	2,837,145.00		2,837,145.00
Total State		<u>5,087,907.00</u>	<u>1,141,938.00</u>	<u>3,945,969.00</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	27,703,924.00	32,680,638.00	(4,976,714.00)
Interest	431	518,245.00	2,672,000.00	(2,153,755.00)
Impact Fees	496	6,000,000.00	7,000,000.00	(1,000,000.00)
Total Local		<u>34,222,169.00</u>	<u>42,352,638.00</u>	<u>(8,130,469.00)</u>
OTHER SOURCES:				
Transfers In	620	2,138,219.16	1,382,678.04	755,541.12
Total Other Sources		<u>2,138,219.16</u>	<u>1,382,678.04</u>	<u>755,541.12</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>41,448,295.16</u>	<u>44,877,254.04</u>	<u>(3,428,958.88)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Encumbrances	2720	85,229,887.89	23,857,078.97	61,372,808.92
Designated Carryover Appropriations	2763	38,951,971.54	87,644,067.99	(48,692,096.45)
Undesignated Fund Balance	2769	51,824,503.59	81,216,335.70	(29,391,832.11)
Total Beginning Fund Balance		<u>176,006,363.02</u>	<u>192,717,482.66</u>	<u>(16,711,119.64)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>217,454,658.18</u>	<u>237,594,736.70</u>	<u>(20,140,078.52)</u>

Capital Outlay Funds
Summary of Appropriations and Fund Balances
2010-2011

USE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
APPROPRIATIONS:				
Library Books	6100	92,134.26	207,432.80	(115,298.54)
Audio-Visual Materials	6200	2,248.76	35,634.19	(33,385.43)
Buildings and Additions	6300	88,607,564.04	58,182,899.73	30,424,664.31
Furniture, Fixtures and Equipment	6410-20	8,065,396.71	4,399,726.73	3,665,669.98
Computer Equipment	6430-40	4,307,957.61	3,475,823.74	832,133.87
Vehicle Purchase	6510		1,586,617.00	(1,586,617.00)
Land Purchase	6600	2,433,051.23	12,941,619.22	(10,508,567.99)
Site Improvements	6700	2,923,322.49	7,908,329.39	(4,985,006.90)
Remodeling and Renovations	6800	50,549,977.24	106,700,086.26	(56,150,109.02)
Computer Software	6900	396,816.09	307,834.95	88,981.14
Total Function 7400 Appropriations		<u>157,378,468.43</u>	<u>195,746,004.01</u>	<u>(38,367,535.58)</u>
OTHER USES:				
Transfers To General Fund	9100	14,972,412.00	12,983,000.00	1,989,412.00
Transfers To Debt Service Fund	9200	17,169,104.60	17,979,910.98	(810,806.38)
Total Other Financing Uses		<u>32,141,516.60</u>	<u>30,962,910.98</u>	<u>1,178,605.62</u>
TOTAL APPROPRIATIONS AND OTHER USES		189,519,985.03	226,708,914.99	(37,188,929.96)
ESTIMATED REVENUES LESS APPROPRIATIONS		(148,071,689.87)	(181,831,660.95)	33,759,971.08
FUND BALANCE AT END OF YEAR:				
Undesignated Fund Balance	2769	27,934,673.15	10,885,821.71	17,048,851.44
Total Ending Fund Balance		<u>27,934,673.15</u>	<u>10,885,821.71</u>	<u>17,048,851.44</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>217,454,658.18</u>	<u>237,594,736.70</u>	<u>(20,140,078.52)</u>

Capital Outlay Funds
 Estimated Revenues
 2010-2011

ACCT. NO.	2010-11	SOURCE	31A		31B		34G		34H		34I		390
			COBI Bonds	2005	COBI Bonds	2006	2009 PECO Construction	2009 PECO Maintenance	2010 PECO Maintenance	2011 PECO Maintenance	PHS	Ins Reimb	
321	437,817.00	Capital Outlay & Debt Service											
341	300,000.00	Miscellaneous											
391	1,512,945.00	PECO Maintenance									1,512,945.00		
397	2,837,145.00	Charter Capital											
	5,087,907.00	Total State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,512,945.00	0.00	0.00
LOCAL:													
413	27,703,924.00	Capital Outlay Tax (1.5 Mills)											
431	518,245.00	Interest											
496	6,000,000.00	Impact Fees											
	34,222,169.00	Total Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES:													
620	2,138,219.16	Transfers In											
	2,138,219.16	Total Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,512,945.00	0.00	0.00
FUND BALANCE AT BEGINNING OF YEAR:													
2720	85,229,887.89	Reserve for Encumbrances	33,687.08	89,894.00	6,516,351.61	155,936.53	138,257.23						
2763	38,951,971.54	Designated Carryover Appropriations	278,328.50	557,278.80	98,402.24	848,796.72	125,580.20						
2769	51,824,503.59	Undesignated Fund Balance	141,210.19	836,407.13	109.76	576.37						917,418.88	
	176,006,363.02	Total Beginning Fund Balance	453,225.77	1,483,579.93	6,614,863.61	1,005,309.62	263,837.43	0.00	0.00	917,418.88			
TOTAL EST REVENUE AND BEGINNING FD BAL			453,225.77	1,483,579.93	6,614,863.61	1,005,309.62	263,837.43	1,512,945.00	917,418.88				

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2010-2011

ACCT. NO.	USE	2010-11	31A 2005 COBI Bonds	31B 2006 COBI Bonds	34G 2009 PECO Construction	34G 2009 PECO Maintenance	34H 2010 PECO Maintenance	34I 2011 PECO Maintenance	390 PHS Ins Reimb
APPROPRIATIONS:									
6100	Library Books	92,134.26							
6200	Audio-Visual Materials	2,248.76							
6300	Buildings and Additions	88,607,564.04			3,959,911.97				
6410-20	Furniture, Fixtures and Equipment	8,065,396.71							
6430-40	Computer Equipment	4,307,957.61							
6510	Vehicle Purchase								
6600	Land Purchase	2,433,051.23							
6700	Site Improvements	2,923,322.49		150,000.00					
6800	Remodeling and Renovations	50,549,977.24	312,015.58	1,327,172.80	2,646,618.17	1,004,733.25	263,837.43	1,512,945.00	750,000.00
6900	Computer Software	396,816.09							
	Total Function 7400 Appropriations	157,378,468.43	312,015.58	1,477,172.80	6,614,753.85	1,004,733.25	263,837.43	1,512,945.00	750,000.00
OTHER USES:									
9100	Transfers To General Fund	14,972,412.00							
9200	Transfers To Debt Service Fund	17,169,104.60							
	Total Other Financing Uses	32,141,516.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES									
		189,519,985.03	312,015.58	1,477,172.80	6,614,753.85	1,004,733.25	263,837.43	1,512,945.00	750,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS									
		(148,071,689.87)	(312,015.58)	(1,477,172.80)	(6,614,753.85)	(1,004,733.25)	(263,837.43)	0.00	(750,000.00)
FUND BALANCE AT END OF YEAR:									
2769	Undesignated Fund Balance	27,934,673.15	141,210.19	6,407.13	109.76	576.37			167,418.88
	Total Ending Fund Balance	27,934,673.15	141,210.19	6,407.13	109.76	576.37	0.00	0.00	167,418.88
TOTAL APPROPRIATIONS AND ENDING FUND BAL									
		217,454,658.18	453,225.77	1,483,579.93	6,614,863.61	1,005,309.62	263,837.43	1,512,945.00	917,418.88

Capital Outlay Funds
 Estimated Revenues
 2010-2011

SOURCE	ACCT. NO.	390 Narcoossee Utility Ref	390 Racing Commission	390 2002 GO Bonds	390 LCIF	39Q 2002 COP	39Y 2004 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds
Capital Outlay & Debt Service	321									
Miscellaneous	341		300,000.00							
PECO Maintenance	391									
Charter Capital	397									
Total State		0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:										
Capital Outlay Tax (1.5 Mills)	413									
Interest	431									
Impact Fees	496									
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES:										
Transfers In	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,138,219.16	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,138,219.16	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	2,138,219.16	0.00
FUND BALANCE AT BEGINNING OF YEAR:										
Reserve for Encumbrances	2720		6,200.00					22,751,377.24	3,775,221.21	23,518,512.06
Designated Carryover Appropriations	2763	286,255.99	535,717.16	22,534.83	920,727.03			9,428,598.00	4,057,524.21	6,566,909.96
Undesignated Fund Balance	2769	46,024.76	557,290.69	30.41	126.16		13.24	3,793,792.87	2,331,480.39	6,182,845.15
Total Beginning Fund Balance		332,280.75	1,099,207.85	22,565.24	920,853.19		13.24	35,973,768.11	10,164,225.81	36,268,267.17
TOTAL EST REVENUE AND BEGINNING FD BAL		332,280.75	1,399,207.85	22,565.24	920,853.19	0.27	13.24	35,973,768.11	12,302,444.97	36,268,267.17

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2010-2011

USE	ACCT. NO.	390 Narcoossee Utility Ref	390 Racing Commission	390 2002 GO Bonds	390 LCIF	39Q 2002 COP	39Y 2004 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds
APPROPRIATIONS:										
Library Books	6100									63,994.25
Audio-Visual Materials	6200									
Buildings and Additions	6300							24,520,238.55	1,702,334.54	12,787,675.90
Furniture, Fixtures and Equipment	6410-20							1,288,626.08	134,062.39	3,011,764.73
Computer Equipment	6430-40								364,714.11	2,721,148.21
Vehicle Purchase	6510									
Land Purchase	6600		409,130.82							
Site Improvements	6700							164,840.00	1,182,825.50	3,274.00
Remodeling and Renovations	6800	286,255.99	132,786.34	22,534.83	920,727.03			9,971,270.61	6,542,155.25	14,504,690.46
Computer Software	6900								323,766.63	5,874.47
Total Function 7400 Appropriations		286,255.99	541,917.16	22,534.83	920,727.03	0.00	0.00	35,944,975.24	10,249,858.42	33,098,422.02
OTHER USES:										
Transfers To General Fund	9100									
Transfers To Debt Service Fund	9200									
Total Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		286,255.99	541,917.16	22,534.83	920,727.03	0.00	0.00	35,944,975.24	10,249,858.42	33,098,422.02
ESTIMATED REVENUES LESS APPROPRIATIONS		(286,255.99)	(241,917.16)	(22,534.83)	(920,727.03)	0.00	0.00	(35,944,975.24)	(8,111,639.26)	(33,098,422.02)
FUND BALANCE AT END OF YEAR:										
Undesignated Fund Balance	2769	46,024.76	857,290.69	30.41	126.16	0.27	13.24	28,792.87	2,052,586.55	3,169,845.15
Total Ending Fund Balance		46,024.76	857,290.69	30.41	126.16	0.27	13.24	28,792.87	2,052,586.55	3,169,845.15
TOTAL APPROPRIATIONS AND ENDING FUND BAL		332,280.75	1,399,207.85	22,565.24	920,853.19	0.27	13.24	35,973,768.11	12,302,444.97	36,268,267.17

Capital Outlay Funds
 Estimated Revenues
 2010-2011

ACCT. NO.	SOURCE	3A7 Charter Capital	360 CO & DS	37E 2007 CO TAX	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	37I 2011 CO TAX	39V Escrowed Impact Fees
STATE:									
321	Capital Outlay & Debt Service		437,817.00						
341	Miscellaneous								
391	PECO Maintenance								
397	Charter Capital	2,837,145.00							
	Total State	2,837,145.00	437,817.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:									
413	Capital Outlay Tax (1.5 Mills)							27,703,924.00	
431	Interest							331,357.00	
496	Impact Fees								
	Total Local	0.00	0.00	0.00	0.00	0.00	0.00	28,035,281.00	0.00
OTHER SOURCES:									
620	Transfers In								
	Total Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES									
		2,837,145.00	437,817.00	0.00	0.00	0.00	0.00	28,035,281.00	0.00
FUND BALANCE AT BEGINNING OF YEAR:									
2720	Reserve for Encumbrances		22,212.00	70,314.58	444,595.93	93,583.68	117,700.39		782,698.45
2763	Designated Carryover Appropriations		719,000.37	1,102,956.87	1,734,603.56	1,283,410.13	822,463.54		426,928.76
2769	Undesignated Fund Balance		142,785.95	1,303,943.75	3,505,297.96	8,191,240.90	5,185,067.80		1,559,469.65
	Total Beginning Fund Balance	0.00	883,998.32	2,477,215.20	5,684,497.45	9,568,234.71	6,125,231.73	0.00	2,769,096.86
TOTAL EST REVENUE AND BEGINNING FD BAL									
		2,837,145.00	1,321,815.32	2,477,215.20	5,684,497.45	9,568,234.71	6,125,231.73	28,035,281.00	2,769,096.86

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2010-2011

USE	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37E 2007 CO TAX	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	37I 2010 CO TAX	39V Escrowed Impact Fees
APPROPRIATIONS:									
Library Books	6100				3,572.85				
Audio-Visual Materials	6200								
Buildings and Additions	6300					463,380.10		8,398,158.00	1,168,192.31
Furniture, Fixtures and Equipment	6410-20				87,023.95				
Computer Equipment	6430-40			7,722.23	39,607.45				
Vehicle Purchase	6510								
Land Purchase	6600								
Site Improvements	6700		236,627.00	273,720.47	422,269.00	161,993.96			41,434.90
Remodeling and Renovations	6800		504,585.37	891,828.75	1,626,726.24	751,619.75	940,163.93	4,608,350.00	
Computer Software	6900								
Total Function 7400 Appropriations		0.00	741,212.37	1,173,271.45	2,179,199.49	1,376,993.81	940,163.93	13,626,508.00	1,209,627.21
OTHER USES:									
Transfers To General Fund	9100	2,837,145.00		1,000,000.00		8,000,000.00		3,135,267.00	
Transfers To Debt Service Fund	9200				3,500,000.00		4,115,577.08	9,553,527.52	
Total Other Financing Uses		2,837,145.00	0.00	1,000,000.00	3,500,000.00	8,000,000.00	4,115,577.08	12,688,794.52	0.00
TOTAL APPROPRIATIONS AND OTHER USES		2,837,145.00	741,212.37	2,173,271.45	5,679,199.49	9,376,993.81	5,055,741.01	26,315,302.52	1,209,627.21
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	(303,395.37)	(2,173,271.45)	(5,679,199.49)	(9,376,993.81)	(5,055,741.01)	1,719,978.48	(1,209,627.21)
FUND BALANCE AT END OF YEAR:									
Undesignated Fund Balance	2769		580,602.95	303,943.75	5,297.96	191,240.90	1,069,490.72	1,719,978.48	1,559,469.65
Total Ending Fund Balance		0.00	580,602.95	303,943.75	5,297.96	191,240.90	1,069,490.72	1,719,978.48	1,559,469.65
TOTAL APPROPRIATIONS AND ENDING FUND BAL		2,837,145.00	1,321,815.32	2,477,215.20	5,684,497.45	9,568,234.71	6,125,231.73	28,035,281.00	2,769,096.86

Capital Outlay Funds
 Estimated Revenues
 2010-2011

ACCT. NO.	SOURCE	Capacity										Total				
		39W 2005	39Z 2006	391 2007	3A4 2008	3A5 2009	3A6 2010	392 2011	Impact Fees	Impact Fees	Impact Fees					
321	STATE:															
	Capital Outlay & Debt Service															437,817.00
	Miscellaneous															300,000.00
391	PECO Maintenance															1,512,945.00
397	Charter Capital															2,837,145.00
	Total State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,087,907.00
413	LOCAL:															
	Capital Outlay Tax (1.5 Mills)															27,703,924.00
431	Interest															186,888.00
496	Impact Fees															6,000,000.00
	Total Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,222,169.00
620	OTHER SOURCES:															
	Transfers In															2,138,219.16
	Total Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,138,219.16
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,448,295.16
2720	FUND BALANCE AT BEGINNING OF YEAR:															
	Reserve for Encumbrances	208,644.31	1,026,893.26	7,885,498.42	9,681,315.36	5,947,028.55	1,963,966.00	85,229,887.89								
2763	Designated Carryover Appropriations	84,016.37	181,785.63	2,326,188.67	6,543,964.00											
2769	Undesignated Fund Balance	1,362,844.99	5,829,451.48	2,658,350.73	1,996,019.40	28,367.60	5,254,337.11	38,951,971.54								
	Total Beginning Fund Balance	1,655,505.67	7,038,130.37	12,870,037.82	18,221,298.76	5,975,396.15	7,218,303.11	176,006,363.02								
	TOTAL EST REVENUE AND BEGINNING FD BAL	1,655,505.67	7,038,130.37	12,870,037.82	18,221,298.76	5,975,396.15	7,218,303.11	217,454,658.18								

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2010-2011

ACCT. NO.	USE	39W 2005		39Z 2006		391 2007		3A4 2008		3A5 2009		3A6 2010		392 2011		Total	
		Impact Fees		Impact Fees		Impact Fees		Impact Fees		Impact Fees		Impact Fees		Impact Fees			
6100	APPROPRIATIONS:																
	Library Books	1139.1				23,428.06											92,134.26
6200	Audio-Visual Materials					2,248.76											2,248.76
6300	Buildings and Additions	206,496.01		2,943.50		7,415,634.25		16,225,279.36		5,947,028.55		5,810,291.00					88,607,564.04
6410-20	Furniture, Fixtures and Equipment	74,479.20		123,885.66		2,725,554.70											8,065,396.71
6430-40	Computer Equipment	3,238.71		64,957.75		1,106,569.15											4,307,957.61
6510	Vehicle Purchase																0.00
6600	Land Purchase					205,202.41		1,818,718.00									2,433,051.23
6700	Site Improvements					278,113.95											2,923,322.49
6800	Remodeling and Renovations	7,307.66		1,016,891.98		4,760.82											50,549,977.24
6900	Computer Software					67,174.99											396,816.09
	Total Function 7400 Appropriations	292,660.68	1,208,678.89	11,828,687.09	18,043,997.36	5,947,028.55	5,810,291.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,378,468.43
9100	OTHER USES:																
	Transfers To General Fund																14,972,412.00
9200	Transfers To Debt Service Fund																17,169,104.60
	Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,141,516.60
	TOTAL APPROPRIATIONS AND OTHER USES	292,660.68	1,208,678.89	11,828,687.09	18,043,997.36	5,947,028.55	5,810,291.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,519,985.03
	ESTIMATED REVENUES LESS APPROPRIATIONS	(292,660.68)	(1,208,678.89)	(11,828,687.09)	(18,043,997.36)	(5,947,028.55)	(5,810,291.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(148,071,689.87)
2769	FUND BALANCE AT END OF YEAR:																
	Undesignated Fund Balance	1,362,844.99	5,829,451.48	1,041,350.73	177,301.40	28,367.60	1,408,012.11	28,367.60	1,408,012.11	6,186,888.00	27,934,673.15	6,186,888.00	27,934,673.15	6,186,888.00	27,934,673.15	6,186,888.00	27,934,673.15
	Total Ending Fund Balance	1,362,844.99	5,829,451.48	1,041,350.73	177,301.40	28,367.60	1,408,012.11	28,367.60	1,408,012.11	6,186,888.00	27,934,673.15	6,186,888.00	27,934,673.15	6,186,888.00	27,934,673.15	6,186,888.00	27,934,673.15
	TOTAL APPROPRIATIONS AND ENDING FUND BAL	1,655,505.67	7,038,130.37	12,870,037.82	18,221,298.76	5,975,396.15	7,218,303.11	6,186,888.00	217,454,658.18	6,186,888.00	217,454,658.18	6,186,888.00	217,454,658.18	6,186,888.00	217,454,658.18	6,186,888.00	217,454,658.18

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The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2010-11 to 2014-15						
Revised 7/1/10						
	2010-11	2011-12	2012-13	2013-14	2014-15	5 Year total 2010/11-2014/15
Non-Capacity Revenues and Other Sources:						
CO&DS Flowthrough	437,817	437,817	437,817	437,817	437,817	2,189,085
PECO Regular	-	-	2,676,001	6,421,926	5,303,406	14,401,333
PECO M&R, ADA, H&S	1,512,945	653,090	726,527	798,538	887,661	4,578,762
1.5 Mill CO TAX	27,703,924	28,064,456	29,748,323	31,533,222	33,425,216	150,475,141
1/4 Cent Sales Tax Net Flowthrough	2,138,219	2,890,560	3,623,261	4,342,436	4,925,429	17,919,905
Charter Capital	2,837,145	2,837,145	2,837,145	2,837,145	2,837,145	14,185,725
Interest	331,357	103,410	50,326	40,736	77,317	603,146
Miscellaneous	300,000	300,000	300,000	300,000	300,000	1,500,000
Certificates of Participation, New Issues	-	-	-	-	-	-
Beginning Fund Balance, Non-Capacity	33,135,663	10,340,987	5,032,579	4,073,631	7,731,702	33,135,663
Carryover Balance for Previously Funded Projects	87,122,932					
Total Non-Capacity Revenues and Other Sources	155,520,001	45,627,464	45,431,980	50,785,452	55,925,693	238,988,759
Capacity Revenues and Other Sources						
Impact Fees	6,000,000	6,300,000	6,615,000	6,945,750	7,293,038	33,153,788
Miscellaneous	-	-	-	-	-	-
Interest	186,888	175,937	40,233	16,322	26,480	445,860
Beginning Fund Balance, Capacity	18,688,841	17,593,686	4,023,298	1,632,206	2,647,953	18,688,841
Carryover Balance for Previously Funded Projects	37,058,928					
Total Capacity Revenues and Other Sources	61,934,657	24,069,623	10,678,531	8,594,278	9,967,471	52,288,489
TOTAL SOURCES	217,454,658	69,697,088	56,110,511	59,379,730	65,893,164	291,277,248

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2010-11
Revised 7/1/10

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr. Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2010-11	2011-12	2012-13	2013-14	2014-15	5 Year total 2009/10-2013/14
NON-CAPACITY USES														
RECURRING PROJECTS:														
Health & Safety							118,105	2,266,385	151,295	135,470	147,024	158,687	172,329	764,804
*General School Facility Maintenance (TsF to General Fund)							44,944	657,880	8,942,125	9,031,547	9,121,862	9,213,081	9,305,212	45,613,827
Athletic Facilities							479,958	388,898	1,347,113	1,347,113	1,347,113	1,360,584	1,360,584	6,762,507
Technology									720,000	810,000	810,000	810,000	810,000	3,060,000
Buses - Replacement									2,033,983	2,000,000	2,000,000	2,000,000	2,000,000	10,033,983
*Property Casualty Insurance (TsF to General Fund)									2,837,145	2,837,145	2,837,145	2,837,145	2,837,145	14,185,725
*Charter Capital and Class Size Reduction Penalties (TsF to General Fund)									1,159,159	500,000	500,000	500,000	500,000	3,159,159
Portable Installation							11,897	47,696	700,000	300,000	300,000	300,000	300,000	1,900,000
*Chargeback Facilities Dept Staff							654,904	463,380	818,158	818,158	818,158	818,158	818,158	4,090,790
TOTAL RECURRING PROJECTS							654,904	3,824,240	18,058,978	17,759,433	17,861,302	18,067,655	18,173,428	89,920,795
RENOVATION/REMODELING PROJECTS:														
HIGH SCHOOLS														
Osceola HS comprehensive (existing) Phase I							28,372,133	1,371,244						-
Osceola HS comprehensive FFE (existing)							1,336,528	297,791	1,506,500					1,506,500
OHS Land														-
St Cloud HS comprehensive (existing) Phase I							21,496,653	1,520,640						-
St Cloud HS comprehensive FFE (existing)							2,155,238	21,771	1,506,500					1,506,500
Gateway HS Core Addition		Construction							4,000,000					4,000,000
ELEMENTARY SCHOOLS														
Highlands ES Comprehensive Renovation		Construction					685,244	8,872,639	1,765,000	1,000,000				2,765,000
Thacker Avenue ES Admin, Media, Cafeteria, Renovation		Construction							6,200,000					6,200,000
Celebration K8 Hearth Reconfiguration		Construction					995,260	54,740	1,000,000					1,000,000
Celebration K8 Hearth Reconfiguration FFE		FFE					93,021	6,979						-
ALTERNATIVE/SPECIAL NEED PROGRAMS														
Police and Fire Academy		Planning							750,000	500,000				1,250,000
Bus Parking/Fueling														-
Admin. Building Exterior Repair							559,272	19,873						-
LONG RANGE CAPITAL PROGRAMS														
Cyclical Capital Renewal (Replacements of parts)							1,386,789	13,374,172	3,000,000	3,000,000	3,000,000	4,500,000	4,500,000	18,000,000
Major HVAC and Roofing Projects									3,100,000					3,100,000
TOTAL RENOVATION/REMODELING							57,078,939	25,539,848	22,828,000	4,500,000	3,000,000	4,500,000	4,500,000	39,328,000
DEBT SERVICE:														
Repay LOANS - Long Term (COPs) (including 2009A Refunding)									12,415,771	13,485,541	13,485,748	13,489,329	13,486,929	66,363,318
Repay LOANS - Long Term (COPs) new issues 9/10								25,000	330,463	2,524,448	2,524,448	2,524,448	2,524,448	8,254,296
Repay LOANS - Long Term (Class 1st)									3,708,892	3,708,892	3,708,892	3,708,892	3,708,892	18,544,460
Repay LOANS - EFBD									217,768	790,529	777,960	763,427	756,634	3,306,318
Repay LOANS - Short Term (incl. bus lease purchase)									496,210					496,210
TOTAL DEBT SERVICE								25,000	17,169,105	18,335,452	20,497,047	20,486,095	20,476,902	96,964,602
Previously Funded Projects in Fund Balance									87,122,932					87,122,932
Total Non-Capacity Uses							57,733,844	29,389,088	145,179,014	40,594,885	41,358,349	43,053,750	43,150,330	313,336,328

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr. Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2010-11	2011-12	2012-13	2013-14	2014-15	5 Year total 2009/10-2013/14
NEW SCHOOL PROJECTS:														
Elementary														
Elementary L (KOA Poinciana)	Elem	Land												
Elementary L (KOA Poinciana)	Elem	Planning												
Elementary L (KOA Poinciana)	Elem	FPE					10,801	10,821						
Elementary L (KOA Poinciana)	Elem	Construction	982	982	Aug-09	2009-10	56,694	144,325						
Elementary M (Narcoossee)	Elem	Land												
Elementary M (Narcoossee)	Elem	Planning												
Elementary M (Narcoossee)	Elem	FPE					28,585	10,547						
Elementary M (Narcoossee)	Elem	Construction	978	978	Aug-09	2009-10	85,940	103,350						
Elementary N (East Lake)	Elem	Land												
Elementary N (East Lake)	Elem	Planning												
Elementary N (East Lake)	Elem	FPE					1,547,341	242,131						
Elementary N (East Lake)	Elem	Construction	1092	1092	Aug-10	2010-11	1,901,968	1,163,696						
Middle														
Middle CC - (West Side DR)	Middle	Land												
Middle CC - (West Side DR)	Middle	Planning												
Middle CC - (West Side DR)	Middle	FPE												
Middle CC - (West Side DR)	Middle	Construction	1415	1274	Aug-09	2009-10	30,572	1,050						
Middle DD (Pleasant Hill)	Middle	Land												
Middle DD (Pleasant Hill)	Middle	Planning												
Middle DD (Pleasant Hill)	Middle	FPE												
Middle DD (Pleasant Hill)	Middle	Construction	1457	1311	Aug-13	2013-14			19,200,000	8,200,000	1,600,000			29,000,000
High														
High FF (Narcoossee)	High	Land												
High FF (Narcoossee)	High	Planning					330	203,591						
High FF (Narcoossee)	High	FPE									3,500,000			3,500,000
High FF (Narcoossee)	High	Construction	2150	2042										
*Facilities Dept. Staff														
TOTAL NEW SCHOOL PROJECTS							3,662,232	782,000	846,325	846,325	846,325	846,325	846,325	4,231,625
								2,661,511	3,846,325	20,046,325	9,046,325	5,946,325	846,325	39,731,625
CLASSROOM + CORE CAPACITY PROJECTS:														
Gateway HS Classroom Wing	High	Construction	500	475	Jan-11	2010-11	4,290,461	450,313						
Tracker Ave ES Classroom Addition	Elem	Construction	304	304	Feb-10	2009-10	780,943	(301,690)						
Highlands ES Classroom Addition	Elem	Construction	406	406	Aug-11	2011-12	1,465,056	6,483,882						
Osceola High School Capacity Classroom Additions	High	Construction	459	436	Aug-12	2012-13	7,910,995							
Osceola High School Capacity Classroom Additions FPE	High	Construction							808,500					808,500
St. Cloud High School Capacity Classroom Additions	High	Construction	452	429	Dec-11	2011-12	8,216,279							
St. Cloud High School Capacity Classroom Additions FPE	High	Construction							808,500					808,500
Parkway MS Reconfiguration of Core spaces	Middle	Construction	100	90	Aug-10	2010-11	954,905	158,580						
OTHER CAPACITY USES:														
Buses - New														
Harmony Land									1,818,718					1,818,718
Other Capacity Uses Contingency							215,194	110,287						
TOTAL OTHER CAPACITY PROJECTS							23,883,813	6,901,372	3,435,718	-	-	-	-	3,435,718
Previously Funded Projects in Fund Balance									37,058,928					37,058,928
Total Capacity Uses							27,496,044	9,562,883	44,340,971	20,046,325	5,946,325	846,325	846,325	80,226,271
TOTAL USES							85,229,888	38,951,972	189,519,985	60,641,210	50,404,674	49,000,075	43,996,655	393,562,599
Annual Surplus/(Deficiency) Non-Capacity									(22,794,676)	(5,308,407)	(958,948)	3,658,071	5,043,661	(20,360,300)
Annual Surplus/(Deficiency) Capacity									(1,095,155)	(2,391,092)	1,015,747	1,015,747	6,473,193	(9,567,695)
Annual Surplus/(Deficiency) Total									(23,889,831)	(3,350,040)	4,673,818	4,673,818	11,516,854	(29,927,995)
Ending Fund Balance, Non-Capacity									10,340,987	5,032,579	4,073,631	7,731,702	12,775,363	12,775,363
Ending Fund Balance, Capacity									17,593,686	4,023,298	1,632,206	2,647,953	9,121,146	9,121,146
Ending Fund Balance, Total									27,934,673	9,055,877	5,705,837	10,379,655	21,896,509	21,896,509

PLANNED NEW STUDENT STATIONS

Sub-Desc	(All)
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Sum of FISH Capacity		Fiscal Year Open					Grand Total
Mo Yr Open	Description	2010-11	2011-12	2012-13	2013-14	Grand Total	
8/1/2010	Parkway MS Reconfiguration of Core spaces	90				90	
	Elementary N (East Lake)	1,092				1,092	
1/1/2011	Gateway HS: Classroom Wing	475				475	
8/1/2011	Highlands ES Classroom Addition		406			406	
12/1/2011	St. Cloud High School Capacity Classroom Additions		429			429	
8/1/2012	Osceola High School Capacity Classroom Additions			436		436	
8/1/2013	Middle DD (Pleasant Hill)				1,311	1,311	
Grand Total		1,657	835	436	1,311	4,239	

FUND 4XX

SPECIAL REVENUE FUND

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FUND 400

SPECIAL REVENUE FUND BUDGET

The Special Revenue Fund is comprised of three major sections: Food Service, Special Revenue-Other, and American Recovery and Reinvestment Act (ARRA) funds.

The Food Service Fund is used to report revenues and expenditures of the District's food service program. The funds to support this program come primarily from federal sources and from fees charged for meals served. Some state support is also provided. No additional dollars were added by the District to subsidize the food service program.

The Special Revenue Funds-Other accounts for federal entitlements and grants, the Extended Day Program, East Coast Technical Assistance Center, and Osceola World of Learning (OWL) program.

Special Revenue Funds-ARRA contain the Federal Stabilization Fund that is included in the FEFP calculation and targeted Federal Stimulus Funds including IDEA and Title I.

**Special Revenue Funds-Combined
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	7,021,032.15	3,005,732.24	4,015,299.91
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	816,220.53	757,160.89	59,059.64
State Fiscal Stabilization, K-12	210	17,069,469.00	17,655,649.00	(586,180.00)
State Fiscal Stabilization, Workforce Dev	211	288,473.00	291,151.00	(2,678.00)
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	132,737.70	251,458.35	(118,720.65)
Individuals with Disabilities Education Act, PL94-142	230	19,127,706.92	15,916,243.72	3,211,463.20
Title I Targeted Assistance	240	24,380,520.50	16,965,996.27	7,414,524.23
Adult General Education	251	480,483.09	83,941.83	396,541.26
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
National School Lunch Act Lunch	261	12,760,198.00	11,481,013.15	1,279,184.85
National School Lunch Act Breakfast	262	2,557,615.64	2,564,238.60	(6,622.96)
National School Lunch Act	263	342,281.00	311,289.88	30,991.12
U.S.D.A Commodities	265	1,248,740.00	1,168,873.00	79,867.00
Summer Feeding	267	649,330.00	633,315.93	16,014.07
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	6,361,189.66	4,454,568.08	1,906,621.58
Emergency Immigrant	293	1,768,011.73	1,266,233.84	501,777.89
Total Federal		95,004,008.92	76,806,865.78	18,197,143.14
STATE:				
Diagnostic and Learning Resource Centers	330	325,591.00	0.00	325,591.00
Food Service Supplement	338	0.00	318,000.00	(318,000.00)
Health Department	399	3,250.00	1,500.00	1,750.00
Total State		328,841.00	319,500.00	9,341.00
LOCAL:				
Interest, Including Profit on Investments	431	1,000.00	0.00	1,000.00
Gifts, Grants and Bequests	440	0.00	3,500.00	(3,500.00)
Food Service Sales	450	6,094,394.36	6,816,870.64	(722,476.28)
Pre-K Early Intervention	472	353,753.32	211,343.11	142,410.21
School-Aged Child Care/Extended Day	473	2,500,000.00	2,369,038.86	130,961.14
Miscellaneous Local Sources	495	190,580.11	183,909.10	6,671.01
Total Local		9,139,727.79	9,584,661.71	(444,933.92)
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		104,472,577.71	86,711,027.49	17,761,550.22
FUND BALANCE AT BEGINNING OF YEAR:				
Reserved for Encumbrances	2720	738,727.76	6,956.56	731,771.20
Designated for Inventory	2730	319,536.59	319,536.59	0.00
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Designated Carryover Appropriations	2763	117,427.61	0.00	117,427.61
Undesignated Fund Balance	2769	3,521,593.67	2,293,272.55	1,228,321.12
Total Beginning Fund Balance		4,697,285.63	2,619,765.70	2,077,519.93
TOTAL EST REVENUE AND BEGINNING FD BAL		109,169,863.34	89,330,793.19	19,839,070.15

**Special Revenue Funds-Combined
Summary of Appropriations and Fund Balance
2010-11**

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
Instruction	5000	48,063,687.63	34,961,981.92	13,101,705.71
Pupil Personnel Services	6100	4,181,674.67	2,669,692.36	1,511,982.31
Instructional Media	6200	3,019,336.69	2,544,705.10	474,631.59
Instruction and Curriculum Development	6300	9,947,969.51	11,157,793.18	(1,209,823.67)
Instructional Staff Training	6400	4,130,169.68	3,494,872.18	635,297.50
Instruction Related Technology	6500	295,568.95	138,674.16	156,894.79
General Administration	7200	2,090,605.28	1,966,370.79	124,234.49
School Administration	7300	41,764.51	0.00	41,764.51
Facilities Acquisition and Construction	7400	66,578.97	662,239.95	(595,660.98)
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	24,668,964.81	23,384,180.37	1,284,784.44
Central Services	7700	2,672,011.86	1,098,924.63	1,573,087.23
Staff Services	7730	7,793.20	175,676.72	(167,883.52)
Pupil Transportation	7800	3,069,825.66	2,472,763.50	597,062.16
Operation of Plant	7900	5,465.06	5,568.26	(103.20)
Maintenance of Plant	8100	10,148.50	10,148.50	0.00
Administrative Technology Services	8200	39,960.00	22,000.00	17,960.00
Community Services	9100	2,819,586.81	2,573,244.30	246,342.51
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		105,131,111.79	87,338,835.92	17,792,275.87
ESTIMATED REVENUES LESS APPROPRIATIONS		(658,534.08)	(627,808.43)	(30,725.65)
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2769	319,536.59	319,536.59	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	3,719,214.96	1,672,420.68	2,046,794.28
Total Ending Fund Balance		4,038,751.55	1,991,957.27	2,046,794.28
TOTAL APPROPRIATIONS AND ENDING FUND BAL		109,169,863.34	89,330,793.19	19,839,070.15

**Special Revenue Funds-Food Service
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	12,760,198.00	11,481,013.15	1,279,184.85
National School Lunch Act Breakfast	262	2,557,615.64	2,564,238.60	(6,622.96)
National School Lunch Act	263	342,281.00	311,289.88	30,991.12
U.S.D.A Commodities	265	1,248,740.00	1,168,873.00	79,867.00
Summer Feeding	267	649,330.00	633,315.93	16,014.07
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Total Federal		17,558,164.64	16,158,730.56	1,399,434.08
STATE:				
Food Service Supplement	330	325,591.00	318,000.00	7,591.00
Health Department	399	3,250.00	1,500.00	1,750.00
Total State		328,841.00	319,500.00	9,341.00
LOCAL:				
Interest	431	1,000.00	0.00	1,000.00
Gifts, Grants and Bequests	440	0.00	3,500.00	(3,500.00)
Food Service Sales	450	6,094,394.36	6,816,870.64	(722,476.28)
Miscellaneous	495	17,600.00	8,442.80	9,157.20
Total Local		6,112,994.36	6,828,813.44	(715,819.08)
OTHER SOURCES:				
Transfers In	630	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		24,000,000.00	23,307,044.00	692,956.00
FUND BALANCE AT BEGINNING OF YEAR:				
Reserved for Encumbrances	2720	668,964.81	1,051.56	667,913.25
Designated for Inventory	2730	319,536.59	319,536.59	0.00
Undesignated Fund Balance	2769	2,630,601.00	1,570,975.07	1,059,625.93
Total Beginning Fund Balance		3,619,102.40	1,891,563.22	1,727,539.18
TOTAL EST REVENUE AND BEGINNING FD BAL		27,619,102.40	25,198,607.22	2,420,495.18

**Special Revenue Funds-Food Service
Summary of Appropriations and Fund Balance
2010-11**

	ACCT NO.	2010-11	2009-10 Original Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	6,591,989.57	6,882,219.10	(290,229.53)
Salaries -Overtime	102	237,500.00	202,500.00	35,000.00
Terminal Annual Leave	104	0.00	0.00	0.00
Salaries -Sick Leave Buy Back	105	0.00	0.00	0.00
Retirement	210	760,379.40	696,898.58	63,480.82
Social Security	220	542,272.11	542,989.75	(717.64)
Group Insurance	230	2,457,489.11	2,526,217.10	(68,727.99)
Workers' Compensation	240	250,000.00	265,000.00	(15,000.00)
Purchased Service	310	5,000.00	5,800.00	(800.00)
Fingerprinting	311	4,000.00	0.00	4,000.00
Drug Testing	312	2,000.00	0.00	2,000.00
Travel	330	29,500.00	30,225.00	(725.00)
Administrative Travel	331	1,510.00	1,510.00	0.00
Field Trips-Instruction	339	500.00	0.00	500.00
Repairs and Maintenance	350	75,000.00	80,000.00	(5,000.00)
Rentals	360	30,300.00	11,200.00	19,100.00
Communications	370	18,377.00	21,201.00	(2,824.00)
Postage	371	100.00	50.00	50.00
Other Purchased Services	390	72,075.00	94,000.00	(21,925.00)
Natural Gas	410	16,525.00	14,150.00	2,375.00
Propane or Bottled Gas	420	82,200.00	72,026.56	10,173.44
Electricity	430	15,000.00	15,000.00	0.00
Gasoline	450	10,000.00	10,000.00	0.00
Diesel Fuel	460	8,500.00	7,000.00	1,500.00
Supplies	510	1,308,138.68	1,417,495.47	(109,356.79)
Periodicals	530	10.00	10.00	0.00
Grease and Oil/Other	540	10.00	500.00	(490.00)
Repair Parts	550	11,000.00	5,000.00	6,000.00
Tires and Tubes	560	10.00	1,500.00	(1,490.00)
Food	570	10,003,183.94	8,398,900.00	1,604,283.94
USDA Donated Foods	580	1,248,740.00	1,168,873.00	79,867.00
Other Materials and Supplies	590	292,975.00	205,500.00	87,475.00
Pest Control	595	26,150.00	31,575.00	(5,425.00)
AV Material	622	0.00	0.00	0.00
Bldgs. &Fixed Equipment	630	0.00	50,000.00	(50,000.00)
Furniture, Fixtures & Equipment (prop. rec.)	641	3,500.00	2,000.00	1,500.00
Furniture, Fixtures & Equipment (no prop. rec.)	642	5,000.00	2,000.00	3,000.00
Capitalized Computer Equipment	643	125,000.00	15,000.00	110,000.00
Non-capitalized Computer Equipment	644	5,000.00	10,000.00	(5,000.00)
Motor Vehicles Other Than Buses	652	0.00	0.00	0.00
Improvements Other Than Buildings	670	0.00	25.00	(25.00)
Remodeling &Renovations	680	0.00	1,000.00	(1,000.00)
Capitalized Software	691	5,000.00	500.00	4,500.00
Non-capitalized Software	692	100.00	100.00	0.00
Dues and Fees	730	14,930.00	15,130.00	(200.00)
Other Personnel Services	750	10,000.00	5,000.00	5,000.00
Misc Exp/Indirect Cost	790	400,000.00	500,000.00	(100,000.00)
Total Appropriations		<u>24,668,964.81</u>	<u>23,308,095.56</u>	<u>1,360,869.25</u>
OTHER USES:				
Transfers Out	9730	0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>24,668,964.81</u>	<u>23,308,095.56</u>	<u>1,360,869.25</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>(668,964.81)</u>	<u>(1,051.56)</u>	<u>(667,913.25)</u>
FUND BALANCE AT END OF YEAR:				
Reserved for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2769	319,536.59	319,536.59	0.00
Undesignated Fund Balance	2769	2,630,601.00	1,570,975.07	1,059,625.93
Total Ending Fund Balance		<u>2,950,137.59</u>	<u>1,890,511.66</u>	<u>1,059,625.93</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>27,619,102.40</u>	<u>25,198,607.22</u>	<u>2,420,495.18</u>

**Special Revenue Funds-Other
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	7,021,032.15	3,005,732.24	4,015,299.91
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	816,220.53	757,160.89	59,059.64
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	132,737.70	251,458.35	(118,720.65)
Individuals with Disabilities Education Act, PL94-142	230	12,936,499.34	10,367,952.49	2,568,546.85
Title I Targeted Assistance	240	18,541,747.82	13,528,075.27	5,013,672.55
Adult General Education	251	480,483.09	83,941.83	396,541.26
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	6,213,610.05	4,378,483.27	1,835,126.78
Emergency Immigrant	293	1,768,011.73	1,266,233.84	501,777.89
Total Federal		47,910,342.41	33,639,038.18	14,271,304.23
STATE:				
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest, Including Profit on Investments	431	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Pre-K Early Intervention	472	353,753.32	211,343.11	142,410.21
School-Aged Child Care/Extended Day	473	2,500,000.00	2,369,038.86	130,961.14
Miscellaneous Local Sources	495	172,980.11	175,466.30	(2,486.19)
Total Local		3,026,733.43	2,755,848.27	270,885.16
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		50,937,075.84	36,394,886.45	14,542,189.39
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	69,762.95	5,905.00	63,857.95
Designated for Inventory	2763	0.00	0.00	0.00
Designated Carryover Appropriations	2763	117,427.61	0.00	117,427.61
Undesignated Fund Balance	2769	890,992.67	722,297.48	168,695.19
Total Beginning Fund Balance		1,078,183.23	728,202.48	349,980.75
TOTAL EST REVENUE AND BEGINNING FD BAL		52,015,259.07	37,123,088.93	14,892,170.14

Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2010-11

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
Instruction	5000	28,898,363.36	15,231,520.07	13,666,843.29
Pupil Personnel Services	6100	3,418,757.38	1,659,356.97	1,759,400.41
Instructional Media	6200	70,242.52	24,553.48	45,689.04
Instruction and Curriculum Development	6300	8,172,728.34	10,802,869.71	(2,630,141.37)
Instructional Staff Training	6400	2,813,926.92	2,764,561.17	49,365.75
Instruction Related Technology	6500	93,744.63	71,019.27	22,725.36
General Administration	7200	1,466,894.97	857,912.79	608,982.18
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	66,578.97	662,239.95	(595,660.98)
Fiscal Services	7500	0.00	0.00	0.00
Central Services	7700	2,672,011.86	1,098,924.63	1,573,087.23
Staff Services	7730	0.00	175,676.72	(175,676.72)
Pupil Transportation	7800	378,235.79	1,062,047.50	(683,811.71)
Operation of Plant	7900	5,465.06	5,568.26	(103.20)
Maintenance of Plant	8100	10,148.50	10,148.50	0.00
Administrative Technology Services	8200	39,960.00	22,000.00	17,960.00
Community Services	9100	2,819,586.81	2,573,244.30	246,342.51
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		50,926,645.11	37,021,643.32	13,905,001.79
ESTIMATED REVENUES LESS APPROPRIATIONS		10,430.73	(626,756.87)	637,187.60
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	1,088,613.96	101,445.61	987,168.35
Total Ending Fund Balance		1,088,613.96	101,445.61	987,168.35
TOTAL APPROPRIATIONS AND ENDING FUND BAL		52,015,259.07	37,123,088.93	14,892,170.14

**Special Revenue Funds-Other
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	493 ECTAC	494 O.W.I.	2010-11 TOTAL
FEDERAL:								
Head Start	130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Direct	190	0.00	7,021,032.15	0.00	0.00	0.00	0.00	7,021,032.15
ROTC	191	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Education Act	201	744,508.18	71,712.35	0.00	0.00	0.00	0.00	816,220.53
Workforce Investment Act	220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	132,737.70	0.00	0.00	0.00	0.00	0.00	132,737.70
Individuals with Disabilities Education Act, PL94-142	230	12,936,499.34	0.00	0.00	0.00	0.00	0.00	12,936,499.34
Title I Targeted Assistance	240	18,541,747.82	0.00	0.00	0.00	0.00	0.00	18,541,747.82
Adult General Education	251	480,483.09	0.00	0.00	0.00	0.00	0.00	480,483.09
Higher Education Act	252	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Through State	290	6,145,991.08	67,618.97	0.00	0.00	0.00	0.00	6,213,610.05
Emergency Immigrant	293	1,768,011.73	0.00	0.00	0.00	0.00	0.00	1,768,011.73
Total Federal		40,749,978.94	7,160,363.47	0.00	0.00	0.00	0.00	47,910,342.41

STATE:								
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00	0.00	0.00	0.00

LOCAL:								
Interest, Including Profit on Investments	431	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	353,753.32	0.00	0.00	353,753.32
School-Aged Child Care/Extended Day	473	0.00	0.00	2,500,000.00	0.00	0.00	0.00	2,500,000.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00	147,549.38	25,430.73	172,980.11
Total Local		0.00	0.00	2,500,000.00	353,753.32	147,549.38	25,430.73	3,026,733.43

OTHER SOURCES:								
Transfers In	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		40,749,978.94	7,160,363.47	2,500,000.00	353,753.32	147,549.38	25,430.73	50,937,075.84

FUND BALANCE AT BEGINNING OF YEAR:								
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	58,290.93	0.00	11,472.02	0.00	69,762.95
Designated for Inventory	2763	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	100,000.00	17,427.61	0.00	0.00	117,427.61
Undesignated Fund Balance	2769	0.00	0.00	220,164.56	613.70	680,645.14	(10,430.73)	890,992.67
Total Beginning Fund Balance		0.00	0.00	378,455.49	18,041.31	692,117.16	(10,430.73)	1,078,183.23

TOTAL EST REVENUE AND BEGINNING FD BAL		40,749,978.94	7,160,363.47	2,878,455.49	371,794.63	839,666.54	15,000.00	52,015,259.07
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**Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2010-11**

ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	493 ECTAC	494 O.W.L	2010-11 TOTAL
Instruction	28,511,601.26	314,545.64	0.00	57,216.46	0.00	15,000.00	28,898,363.36
Pupil Personnel Services	850,055.74	2,568,701.64	0.00	0.00	0.00	0.00	3,418,757.38
Instructional Media	70,242.52	0.00	0.00	0.00	0.00	0.00	70,242.52
Instruction and Curriculum Development	7,443,487.54	581,691.42	0.00	0.00	147,549.38	0.00	8,172,728.34
Instructional Staff Training	2,710,388.04	103,538.88	0.00	0.00	0.00	0.00	2,813,926.92
Instruction Related Technology	93,744.63	0.00	0.00	0.00	0.00	0.00	93,744.63
General Administration	493,861.58	973,033.39	0.00	0.00	0.00	0.00	1,466,894.97
School Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	66,578.97	0.00	0.00	0.00	0.00	66,578.97
Fiscal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	177,605.84	2,494,406.02	0.00	0.00	0.00	0.00	2,672,011.86
Staff Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	377,995.79	240.00	0.00	0.00	0.00	0.00	378,235.79
Operation of Plant	0.00	5,465.06	0.00	0.00	0.00	0.00	5,465.06
Maintenance of Plant	0.00	10,148.50	0.00	0.00	0.00	0.00	10,148.50
Administrative Technology Services	0.00	39,960.00	0.00	0.00	0.00	0.00	39,960.00
Community Services	20,996.00	2,053.95	2,500,000.00	296,536.86	0.00	0.00	2,819,586.81
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES	40,749,978.94	7,160,363.47	2,500,000.00	353,753.32	147,549.38	15,000.00	50,926,645.11
ESTIMATED REVENUES LESS APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	10,430.73	10,430.73
FUND BALANCE AT END OF YEAR:							
Reserve for Categorical Carry-over Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Carryover Appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated Fund Balance	0.00	0.00	378,455.49	18,041.31	692,117.16	0.00	1,088,613.96
Total Ending Fund Balance	0.00	0.00	378,455.49	18,041.31	692,117.16	0.00	1,088,613.96
TOTAL APPROPRIATIONS AND ENDING FUND BAL	40,749,978.94	7,160,363.47	2,878,455.49	371,794.63	839,666.54	15,000.00	52,015,259.07

**Special Revenue Funds-ARRA Stabilization/Stimulus
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	17,069,469.00	17,655,649.00	(586,180.00)
State Fiscal Stabilization, Workforce Dev	211	288,473.00	291,151.00	(2,678.00)
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	6,191,207.58	5,548,291.23	642,916.35
Title I Targeted Assistance	240	5,838,772.68	3,437,921.00	2,400,851.68
Adult General Education	251	0.00	0.00	0.00
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	147,579.61	76,084.81	71,494.80
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		29,535,501.87	27,009,097.04	2,526,404.83
STATE:				
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest, Including Profit on Investments	431	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care/Extended Day	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		0.00	0.00	0.00
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		29,535,501.87	27,009,097.04	2,526,404.83
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		29,535,501.87	27,009,097.04	2,526,404.83

**Special Revenue Funds-ARRA Stabilization/Stimulus
Summary of Appropriations and Fund Balance
2010-11**

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
Instruction	5000	19,165,324.27	19,730,461.85	(565,137.58)
Pupil Personnel Services	6100	762,917.29	1,010,335.39	(247,418.10)
Instructional Media	6200	2,949,094.17	2,520,151.62	428,942.55
Instruction and Curriculum Development	6300	1,775,241.17	354,923.47	1,420,317.70
Instructional Staff Training	6400	1,316,242.76	730,311.01	585,931.75
Instruction Related Technology	6500	201,824.32	67,654.89	134,169.43
General Administration	7200	623,710.31	1,108,458.00	(484,747.69)
School Administration	7300	41,764.51	0.00	41,764.51
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Service	7600	0.00	76,084.81	(76,084.81)
Staff Services	7730	7,793.20	0.00	7,793.20
Pupil Transportation	7800	2,691,589.87	1,410,716.00	1,280,873.87
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		29,535,501.87	27,009,097.04	2,526,404.83
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:				
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		29,535,501.87	27,009,097.04	2,526,404.83

**Special Revenue Funds-ARRA Stabilization/Stimulus
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	2010-11 TOTAL
FEDERAL:					
Head Start	130	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	17,069,469.00	0.00	0.00	17,069,469.00
State Fiscal Stabilization, Workforce Dev	211	288,473.00	0.00	0.00	288,473.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	6,191,207.58	0.00	6,191,207.58
Title I Targeted Assistance	240	0.00	5,838,772.68	0.00	5,838,772.68
Adult General Education	251	0.00	0.00	0.00	0.00
Higher Education Act	252	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00
Other Federal Through State	290	0.00	147,579.61	0.00	147,579.61
Emergency Immigrant	293	0.00	0.00	0.00	0.00
Total Federal		17,357,942.00	12,177,559.87	0.00	29,535,501.87
STATE:					
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00
LOCAL:					
Interest, Including Profit on Investments	430	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00
School-Aged Child Care/Extended Day	473	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	0.00
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES					
		17,357,942.00	12,177,559.87	0.00	29,535,501.87
FUND BALANCE AT BEGINNING OF YEAR:					
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00	0.00
Designated Carryover Appropriations	2763	0.00	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL					
		17,357,942.00	12,177,559.87	0.00	29,535,501.87

**Special Revenue Funds-ARRA Stabilization/Stimulus
Summary of Appropriations and Fund Balance
2010-11**

	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	2010-11 TOTAL
Instruction	5000	14,013,228.92	5,152,095.35	0.00	19,165,324.27
Pupil Personnel Services	6100	82,115.20	680,802.09	0.00	762,917.29
Instructional Media	6200	2,948,998.48	95.69	0.00	2,949,094.17
Instruction and Curriculum Development	6300	83,311.18	1,691,929.99	0.00	1,775,241.17
Instructional Staff Training	6400	0.00	1,316,242.76	0.00	1,316,242.76
Instruction Related Technology	6500	57,826.35	143,997.97	0.00	201,824.32
General Administration	7200	130,697.36	493,012.95	0.00	623,710.31
School Administration	7300	41,764.51	0.00	0.00	41,764.51
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00
Staff Services	7730	0.00	7,793.20	0.00	7,793.20
Pupil Transportation	7800	0.00	2,691,589.87	0.00	2,691,589.87
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		17,357,942.00	12,177,559.87	0.00	29,535,501.87
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:					
Reserve for Categorical Carry-over Programs	2710	0.00	0.00	0.00	0.00
Reserve for Encumbrances	2720	0.00	0.00	0.00	0.00
Designated for Inventory	2763	0.00	0.00	0.00	0.00
Designated for Carryover Appropriations	2763	0.00	0.00	0.00	0.00
Undesignated Fund Balance	2769	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		17,357,942.00	12,177,559.87	0.00	29,535,501.87

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FUND 7XX

INTERNAL SERVICE FUND

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FUND 700

INTERNAL SERVICE FUND BUDGET

This fund records the premium revenue and expenditures associated with the District's self-insured group health and life insurance program and casualty insurance programs.

The premium revenue in the Health & Life Insurance Trust Fund is from Board contributions for employee coverage, deductions for dependent coverage, and contributions by retirees for post-employment coverage. The expenditures of this fund are for claims payments, insurance premiums, and professional/technical services.

In 2009-10, the School District withdrew from the Florida School Board Insurance Trust and now maintains a stand-alone insurance program for workers compensation and property casualty. The School District is also self-insured for auto and general liability risk. All of these are accounted for in a separate casualty internal service fund.

**Internal Service Fund 700 Combined
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
STATE:				
		0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest	431	12,000.00	1,200.00	10,800.00
Premiums	484	54,209,510.35	50,889,486.58	3,320,023.77
-		0.00	0.00	0.00
-		0.00	0.00	0.00
-		0.00	0.00	0.00
-		0.00	0.00	0.00
Total Local		<u>54,221,510.35</u>	<u>50,890,686.58</u>	<u>3,330,823.77</u>
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>54,221,510.35</u>	<u>50,890,686.58</u>	<u>3,330,823.77</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		5,545,690.72	5,769,268.09	(223,577.37)
Total Beginning Net Assets		<u>5,545,690.72</u>	<u>5,769,268.09</u>	<u>(223,577.37)</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>59,767,201.07</u>	<u>56,659,954.67</u>	<u>3,107,246.40</u>

**Internal Service Fund 700 Combined
Summary of Appropriations and Net Assets
2010-11**

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	4,433,155.00	4,322,004.00	111,151.00
Insurance & Bond Premiums	3200	2,773,142.35	868,842.00	1,904,300.35
Supplies	5100	5,000.00	5,000.00	0.00
Furniture, Fixtures & Equipment	6400	0.00	0.00	0.00
Claims Expense	7700	47,005,829.00	43,211,264.58	3,794,564.42
Total Group Insurance Appropriations		<u>54,217,126.35</u>	<u>48,407,110.58</u>	<u>5,810,015.77</u>
ENCUMBRANCES AND CARRYOVERS:				
		<u>54,217,126.35</u>	<u>48,407,110.58</u>	<u>5,810,015.77</u>
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>54,217,126.35</u>	<u>48,407,110.58</u>	<u>5,810,015.77</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>4,384.00</u>	<u>2,483,576.00</u>	<u>-2,479,192.00</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		5,550,074.72	8,252,844.09	(2,702,769.37)
Total Ending Net Assets		<u>5,550,074.72</u>	<u>8,252,844.09</u>	<u>(2,702,769.37)</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>59,767,201.07</u>	<u>56,659,954.67</u>	<u>3,107,246.40</u>

Health & Life Insurance Trust Fund 711
Estimated Revenues
2010-11

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
STATE:				
		0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest	431	12,000.00	1,200.00	10,800.00
Premiums	484			
- Employer	.001	39,146,172.00	39,421,032.00	(274,860.00)
- Employee	.070	9,200,006.00	8,949,150.00	250,856.00
- Retiree/LOA	.071	2,000,000.00	1,502,195.00	497,805.00
- COBRA	.072	276,793.00	187,200.00	89,593.00
Total Local		<u>50,634,971.00</u>	<u>50,060,777.00</u>	<u>574,194.00</u>
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>50,634,971.00</u>	<u>50,060,777.00</u>	<u>574,194.00</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets*		2,887,023.00	2,699,464.48	187,558.52
Total Beginning Net Assets		<u>2,887,023.00</u>	<u>2,699,464.48</u>	<u>187,558.52</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>53,521,994.00</u>	<u>52,760,241.48</u>	<u>761,752.52</u>

* Health Reimbursement Account balances at 7/1/10 are approximately \$2,650,000.

**Health & Life Insurance Trust Fund 711
Summary of Appropriations and Net Assets
2010-11**

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	4,228,000.00	4,322,004.00	(94,004.00)
Insurance & Bond Premiums	3200	579,599.00	868,842.00	(289,243.00)
Supplies	5100	5,000.00	5,000.00	0.00
Furniture, Fixtures & Equipment	6400	0.00	0.00	0.00
Claims Expense	7700	45,817,988.00	42,881,355.00	2,936,633.00
Total Health & Life Ins Appropriations		<u>50,630,587.00</u>	<u>48,077,201.00</u>	<u>2,553,386.00</u>
ENCUMBRANCES AND CARRYOVERS:				
		<u>50,630,587.00</u>	<u>48,077,201.00</u>	<u>2,553,386.00</u>
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>50,630,587.00</u>	<u>48,077,201.00</u>	<u>2,553,386.00</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>4,384.00</u>	<u>1,983,576.00</u>	<u>(1,979,192.00)</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets*		2,891,407.00	4,683,040.48	(1,791,633.48)
Total Ending Net Assets		<u>2,891,407.00</u>	<u>4,683,040.48</u>	<u>(1,791,633.48)</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>53,521,994.00</u>	<u>52,760,241.48</u>	<u>761,752.52</u>

* Health Reimbursement Account balances at 6/30/11 are estimated to be approximately \$1,325,000.

Casualty Insurance Loss Fund 712
Estimated Revenues
2010-11

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
STATE:				
		0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOCAL:				
Interest	431	0.00	0.00	0.00
Premiums	484			
- Schools		1,327,737.00	589,235.80	738,501.20
- Departments		1,946,485.35	199,178.30	1,747,307.05
- Transportation/Maintenance		312,317.00	41,495.48	270,821.52
-		0.00	0.00	0.00
Total Local		<u>3,586,539.35</u>	<u>829,909.58</u>	<u>2,756,629.77</u>
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>3,586,539.35</u>	<u>829,909.58</u>	<u>2,756,629.77</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		2,658,667.72	3,069,803.61	(411,135.89)
Total Beginning Net Assets		<u>2,658,667.72</u>	<u>3,069,803.61</u>	<u>(411,135.89)</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>6,245,207.07</u>	<u>3,899,713.19</u>	<u>2,345,493.88</u>

Casualty Insurance Loss Fund 712
Summary of Appropriations and Net Assets
2010-11

	ACCT. NO.	2010-11	2009-2010 Original Budget	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	205,155.00	0.00	205,155.00
Insurance & Bond Premiums	3200	2,193,543.35	0.00	2,193,543.35
Supplies	5100	0.00	0.00	0.00
Furniture, Fixtures & Equipment	6400	0.00	0.00	0.00
Claims Expense	7700	1,187,841.00	329,909.58	857,931.42
Total Casualty Insurance Appropriations		3,586,539.35	329,909.58	3,256,629.77
ENCUMBRANCES AND CARRYOVERS:				
		3,586,539.35	329,909.58	3,256,629.77
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES				
		3,586,539.35	329,909.58	3,256,629.77
ESTIMATED REVENUES LESS APPROPRIATIONS				
		0.00	500,000.00	-500,000.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		2,658,667.72	3,569,803.61	(911,135.89)
Total Ending Net Assets		2,658,667.72	3,569,803.61	(911,135.89)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS				
		6,245,207.07	3,899,713.19	2,345,493.88

**THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA
INSURANCE RATES
2010-2011**

<u>ACTIVE EMPLOYEES</u>	2010-2011 ANNUAL RATE
BOARD CONTRIBUTION	<u>\$6,108.00</u>
 CIGNA CHOICE FUND HEALTH REIMBURSEMENT ARRANGEMENT (HRA)	
SINGLE	\$500.00
SPOUSE	\$5,011.00
CHILD(REN)	\$5,183.00
FAMILY	\$10,106.00
HALF-FAMILY	\$5,183.00
 CIGNA OPEN ACCESS PLUS IN-NETWORK PLAN 70/30	
SINGLE	\$0.00
SPOUSE	\$4,589.00
CHILD(REN)	\$2,539.00
FAMILY	\$6,309.00
HALF-FAMILY	\$1,895.00
 <u>RETIRES</u>	
BOARD CONTRIBUTION	\$0.00
 CIGNA CHOICE FUND HEALTH REIMBURSEMENT ARRANGEMENT (HRA)	
SINGLE	\$5,011.00
SPOUSE	\$5,011.00
CHILD(REN)	\$6,479.00
FAMILY	\$12,633.00
 CIGNA OPEN ACCESS PLUS IN-NETWORK PLAN 70/30	
SINGLE	\$4,589.00
SPOUSE	\$4,589.00
CHILD(REN)	\$5,850.00
FAMILY	\$11,471.00