

**Public Hearing on Final
Budget
September 6, 2011**

School Board Members

Cindy Lou Hartig, Chair
Julius Melendez, Vice Chair
Jay Wheeler
Barbara Horn
Tom Long



ANNUAL BUDGET 2011-2012

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Terry Andrews
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

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General Fund Long Range Forecast

	(\$ millions)				
	2010-11	2011-12	2012-13	2013-14	2014-15
% Change in FEFP per Student	-0.89%	-9.97%	2.00%	2.00%	2.00%
<u>Revenues</u>					
1 Current Year	400.9	365.2			
2 Prior Year			365.2	371.8	378.5
3 FEFP Change			6.6	6.7	6.9
4 Estimated Revenues	<u>400.9</u>	<u>365.2</u>	<u>371.8</u>	<u>378.5</u>	<u>385.4</u>
<u>Appropriations</u>					
5 Current Proj/Budget	379.9	402.0			
6 Prior Year			384.9	390.9	393.2
7 Less: Carryover Appropriations		-17.1			
8 Charter Adjustment			0.7	0.7	0.7
9 Retirement Increase			3.7		
10 Utilities 6% Increase			0.8	0.8	0.8
11 Fuel 10% Increase			0.3	0.3	0.3
12 Other Increases			0.5	0.5	0.5
13 Total Expenditures	<u>379.9</u>	<u>384.9</u>	<u>390.9</u>	<u>393.2</u>	<u>395.5</u>
14 Operating Surplus/(Loss)	<u>21.0</u>	<u>-19.7</u>	<u>-19.1</u>	<u>-14.7</u>	<u>-10.1</u>
<u>Fund Balance</u>					
15 Beginning Fund Bal	70.6	91.6	71.9	52.8	38.1
16 Operating Surplus/Loss	21.0	-19.7	-19.1	-14.7	-10.1
17 Ending Fund Balance	<u>91.6</u>	<u>71.9</u>	<u>52.8</u>	<u>38.1</u>	<u>28.0</u>
18 Restricted	18.9	18.9	18.9	18.9	18.9
19 Assigned - 6% Revenue Minimum	22.3	21.9	22.3	22.7	23.1
20 Balance to Cover Future Deficits	<u>50.4</u>	<u>31.1</u>	<u>11.6</u>	<u>-3.5</u>	<u>-14.0</u>

**BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FISCAL YEAR 2011 - 2012**

	<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>			
	Required Local Effort (Including Prior Period Funding Adjustment Millage)	5.3290 (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	INTERNAL SRV FUND	PERMANENT FUND	TOTAL ALL FUNDS
Local Capital Improvement (Capital Outlay)	1.5000 (Additional Millage Not to Exceed 4 Years)	0.0000	0.0000	Debt Service			0.0000
Discretionary Operating	0.7480 (Operating)						0.0000
Discretionary Capital Improvement	0.0000						0.0000
				TOTAL MILLAGE			7.5770
<u>ESTIMATED REVENUES:</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SRV FUND</u>	<u>PERMANENT FUND</u>	<u>TOTAL ALL FUNDS</u>
Federal sources	594,355	65,722,448	2,349,000				68,665,803
State sources	234,768,678	312,300	1,634,360	3,197,134			239,912,472
Local sources	115,794,497	8,619,681	10,658,074	31,878,549	52,410,101		219,360,902
TOTAL SOURCES	\$351,157,530	\$74,654,429	\$14,641,434	\$35,075,683	\$52,410,101	\$0	\$527,939,177
Transfers In	13,998,637		18,372,252	2,337,000			34,707,889
Fund Balances/Reserves/Net Assets	91,601,580	9,033,163	1,827,425	97,401,579	15,183,006		215,046,753
TOTAL REVENUES, TRANSFERS & BALANCES	\$456,757,747	\$83,687,592	\$34,841,111	\$134,814,262	\$67,593,107	\$0	\$777,693,819
EXPENDITURES							
Instruction	265,208,743	28,981,493					294,190,236
Pupil Personnel Services	18,581,983	1,128,588					19,710,571
Instructional Media Services	3,617,223	64,026					3,681,249
Instructional and Curriculum Development Services	6,255,087	5,625,657					11,880,744
Instructional Staff Training Services	5,552,626	4,370,209					9,922,835
Instruction Related Technology	3,386,918	81,429					3,468,347
School Board	1,770,762	0					1,770,762
General Administration	1,426,551	1,117,782					2,544,333
School Administration	22,567,929	0					22,567,929
Facilities Acquisition and Construction	2,961,547	0					2,961,547
Fiscal Services	1,920,888	0		68,834,265			71,795,812
Food Services	38,729	25,076,484					1,920,888
Central Services	6,276,995	3,159,899					25,115,213
Pupil Transportation Services	19,866,138	243,259			50,873,415		60,310,309
Operation of Plant	28,074,170	0					20,109,397
Maintenance of Plant	10,341,154	9,175					28,074,170
Administrative Technology Services	3,279,529	1,664,021					10,350,329
Community Services	478,796	2,801,506					4,943,550
Debt Services	353,068	0	30,754,606				3,280,302
TOTAL EXPENDITURES	\$401,958,836	\$74,323,528	\$30,754,606	\$68,834,265	\$50,873,415	\$0	\$626,744,650
Transfers Out			2,337,000	32,370,889			34,707,889
Fund Balances/Reserves/Net Assets	54,798,911	9,364,064	1,749,505	33,609,108	16,719,692	0	116,241,280
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$456,757,747	\$83,687,592	\$34,841,111	\$134,814,262	\$67,593,107	\$0	\$777,693,819

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

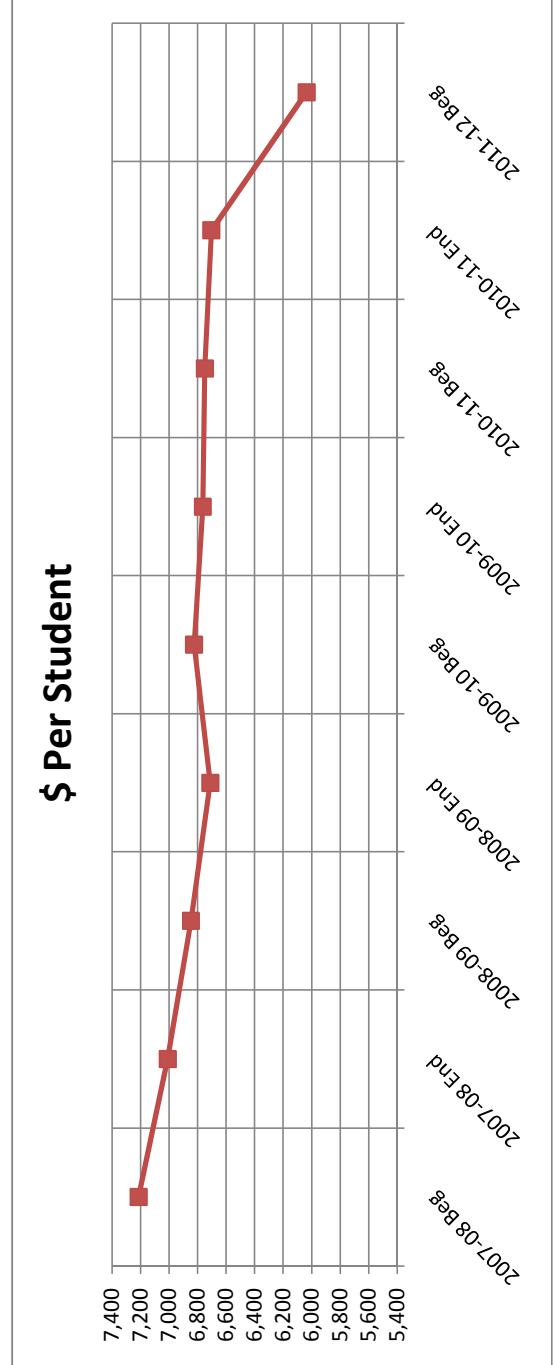
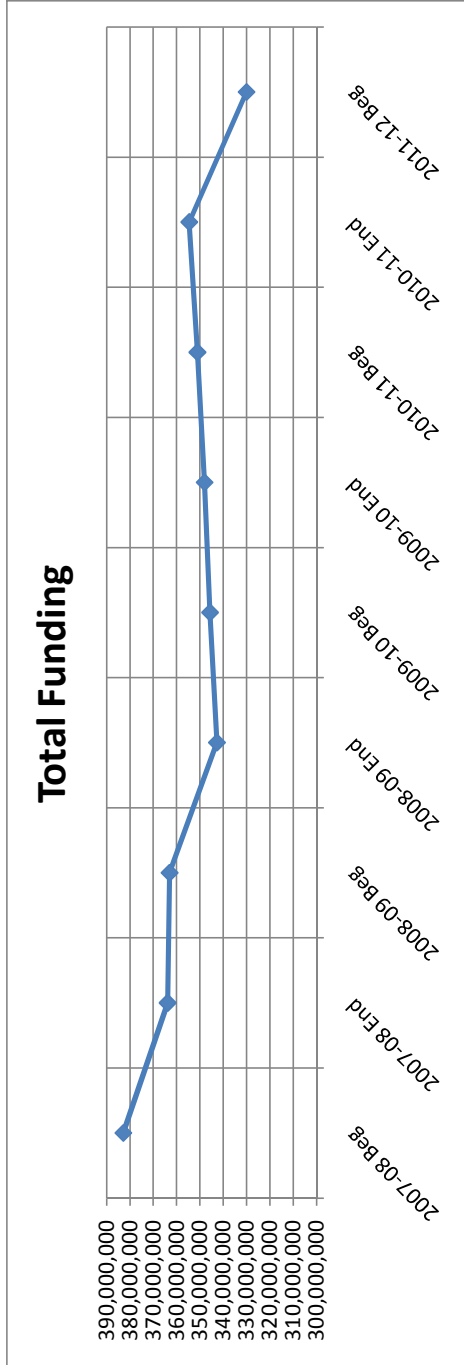
FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON
Osceola County Public Schools

	2010-11	2011-12	2010-11	
	Fourth Calc	2nd Calc	Change	% Change
	4/21/2011	7/15/2011		
1 Major FEFP Formula Components				
2 Unweighted FTE	52,899.91	54,691.71	1,791.80	3.39%
3 Weighted FTE	57,164.30	59,171.05	2,006.75	3.51%
4 Weighted to Unweighted FTE Ratio	1.0806	1.0819	0.0013	0.12%
5 Undistributed Weighted FTE	0.00	664.31	664.31	n/a
6 Charter and McKay Weighted FTE %	10.89%	10.64%	-0.25%	-2.29%
7 Tax Roll - School Taxable Value	19,238,835,969	17,795,381,459	(1,443,454,510)	-7.50%
8 Required Local Effort Millage	5.175	5.300	0.125	2.42%
9 Prior Period Adjustment Millage	0.000	0.029	0.029	n/a
10 Basic Discretionary Millage	0.748	0.748	0.000	0.00%
11 Critical Needs Operating Discretionary	0.250	0.000	(0.250)	-100.00%
12 Total Millage	6.173	6.077	(0.096)	-1.56%
13 Base Student Allocation	3,623.76	3,479.22	(144.54)	-3.99%
14 District Cost Differential	0.9902	0.9896	(0.0006)	-0.06%
15 BSA * DCD	3,588.25	3,443.04	(145.21)	-4.05%
16 FEFP Detail				
17 WFTE x BSA x DCD (Base FEFP)	205,119,637	203,728,062	(1,391,575)	-0.68%
18 Declining Enrollment Supplement	0	0	0	n/a
19 Sparsity Supplement	0	0	0	n/a
20 0.748 Mills Discretionary Compression	7,191,743	7,970,770	779,027	10.83%
21 0.250 Mills Discretionary Compression	2,403,772		(2,403,772)	-100.00%
22 DJJ Supplemental Allocation	179,293	174,578	(4,715)	-2.63%
23 Safe Schools	1,073,498	1,078,000	4,502	0.42%
24 ESE Guaranteed Allocation	14,685,314	14,641,024	(44,290)	-0.30%
25 Supplemental Academic Instruction (SAI)	11,409,834	11,374,542	(35,292)	-0.31%
26 Instructional Materials	4,611,722	4,642,112	30,390	0.66%
27 Student Transportation	8,978,796	8,660,447	(318,349)	-3.55%
28 Teachers Lead Program	658,953	663,571	4,618	0.70%
29 Reading Allocation	1,977,593	1,950,877	(26,716)	-1.35%
30 Merit Award Program	107,586	106,875	(711)	-0.66%
31 Virtual Education Contribution		113,651	113,651	n/a
32 Federal Fiscal Stabilization Fund	17,329,348		(17,329,348)	-100.00%
33 Total FEFP	275,727,089	255,104,509	(20,622,580)	-7.48%
34 Adjustments				
35 Required Local Effort Taxes	(95,578,537)	(90,542,901)	5,035,636	-5.27%
36 Federal Fiscal Stabilization Fund	(17,329,348)	0	17,329,348	-100.00%
37 Proration to Funds Available		(33,220)	(33,220)	n/a
38 Retirement Reduction		0	0	n/a
39 Total Adjustments	(112,907,885)	(90,576,121)	22,331,764	-19.78%
40 Net State FEFP, Before Prior Yr Adj	162,819,204	164,528,388	1,709,184	1.05%
41 Lottery Funds				
42 Discretionary Lottery	199,691	157,895	(41,796)	-20.93%
43 School Recognition	2,023,379	1,888,487	(134,892)	-6.67%
44 Total Lottery Funding	2,223,070	2,046,382	(176,688)	-7.95%
45 State Categorical Programs				
46 Class Size Reduction	58,217,968	60,162,677	1,944,709	3.34%
47 Total State Funding	223,260,242	226,737,447	3,477,205	1.56%
48 Federal Fiscal Stabilization Fund	17,329,348	0	(17,329,348)	-100.00%
49 Total State and Federal Funding	240,589,590	226,737,447	(13,852,143)	-5.76%
50 Local Funding:				
51 Required Local Effort	95,578,537	90,542,901	(5,035,636)	-5.27%
52 .748 Mills Discretionary Tax	13,815,023	12,778,508	(1,036,515)	-7.50%
53 .25 Mills Critical Needs Discretionary Tax	4,617,321	0	(4,617,321)	-100.00%
54 Total Local Funding	114,010,881	103,321,409	(10,689,472)	-9.38%
55 Total State and Local Funding	337,271,123	330,058,856	(7,212,267)	-2.14%
56 Total State, Local, Federal Funding	354,600,471	330,058,856	(24,541,615)	-6.92%
57 \$ Per Weighted FTE Total	6,203.18	5,578.05	(625.13)	-10.08%
58 \$ Per Unweighted FTE Total	6,703.23	6,034.90	(668.34)	-9.97%

SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Total and Per FTE Funding History

	2007-08 Beg	2007-08 End	2008-09 Beg	2008-09 End	2009-10 Beg	2009-10 End	2009-10 Beg	2010-11 End	2010-11 Beg	2010-11 End	2011-12 Beg	2011-12 End
Total Funding	382,812,898	363,846,440	363,009,321	342,737,128	345,701,595	348,009,490	351,100,395	354,600,471	330,058,856	330,058,856	330,058,856	330,058,856
\$ Per Student	7,213	7,009	6,846	6,711	6,824	6,763	6,749	6,703	6,035	6,035	6,035	6,035
UWFTE	53,070	51,913	53,025	51,071	50,657	51,459	52,021	52,900	54,692	54,692	54,692	54,692





CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/11
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

Year : 2011	County : OSCEOLA
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Name of School District :
OSCEOLA CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	16,363,754,248	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,427,401,852	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,225,359	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	17,795,381,459	(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 over 115% of the previous year's value. Subtract deletions.)	\$	159,429,713	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	17,635,951,746	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	19,181,131,223	(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? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
HER	Signature of Property Appraiser :	Date :		
E	Electronically Certified by Property Appraiser on 6/27/2011 3:13 PM			

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) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.2170	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.4980	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	100,067,962	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	47,914,466	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	147,982,428	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.6741	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.7169	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.3290	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage
	1.5000	0.7480	0.0000	0.0000	0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 94,831,588	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 40,004,018	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 134,835,605	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	-6.08 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)</i>	-9.70 %	(22)

Final public budget hearing	Date : 9/6/2011	Time : 5:05 PM	Place : Osceola County School District Admin Center 817 Bill Beck Blvd., Kissimmee, FL 34744
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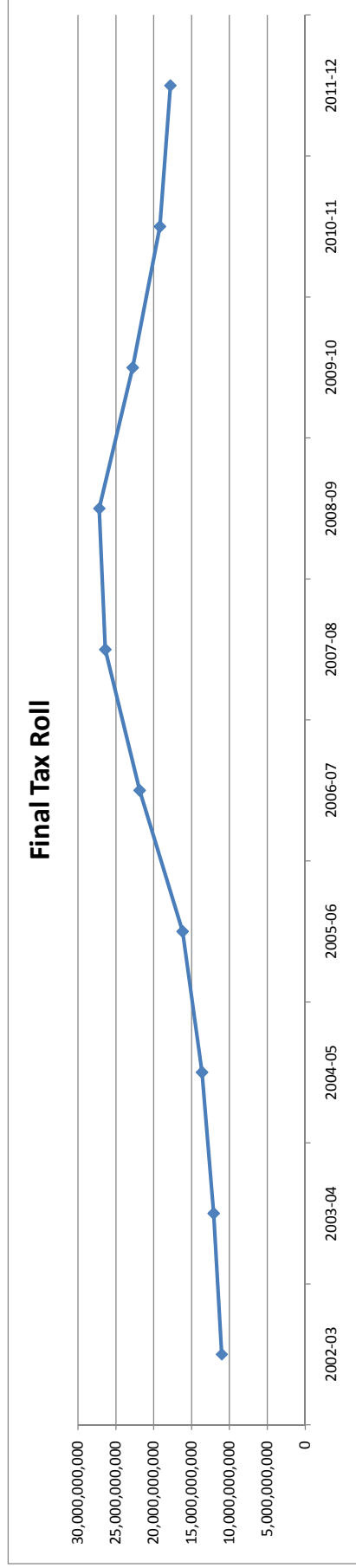
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority on 7/27/2011 4:53 PM		Date :	
	Title : TERRY ANDREWS, SUPT		Contact Name And Contact Title : TODD SEIS, BUDGET DIRECTOR	
	Mailing Address : ADMINISTRATION CENTER		Physical Address : 817 BILL BECK BLVD	
	City, State, Zip : KISSIMMEE, FL 34744		Phone Number : 4078704832	Fax Number : 4075182906

Continued on page 3

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

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Millage History										
Required Local Effort (RLE)	5.761	5.784	5.540	5.369	5.022	5.052	5.059	5.165	5.175	5.300
RLE Prior Period Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.042	0.029
Discretionary	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748
Supplemental Discretionary	0.195	0.185	0.179	0.250	0.250	0.210	0.206	0.250	0.250	0.000
Subtotal Operating	6.466	6.479	6.229	6.129	5.782	5.772	5.763	6.163	6.215	6.077
Capital Outlay	2.000	2.000	2.000	2.000	2.000	2.000	1.750	1.500	1.500	1.500
Debt Service	0.346	0.319	0.285	0.238	0.000	0.000	0.000	0.000	0.000	0.000
Total	8.812	8.798	8.514	8.367	7.782	7.772	7.513	7.663	7.715	7.577
Percentage Change	-0.7%	-0.2%	-3.2%	-1.7%	-7.0%	-0.1%	-3.3%	2.0%	0.7%	-1.8%

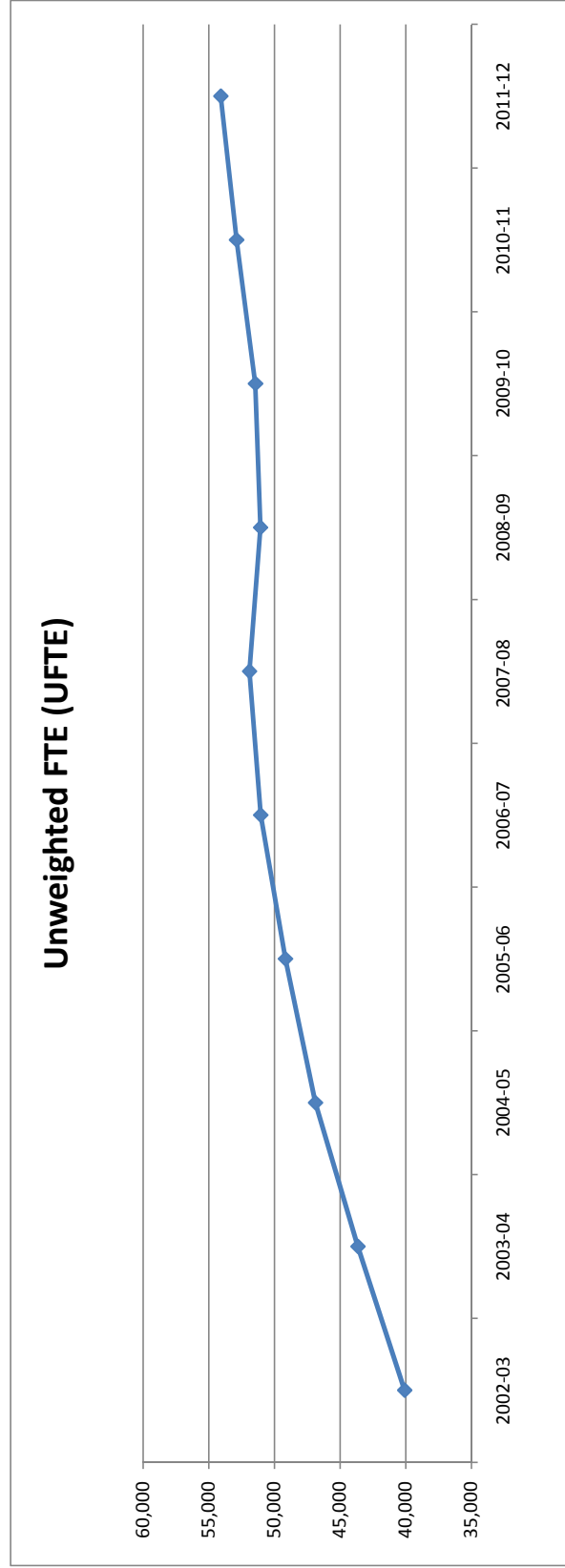
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Tax Roll History										
Final Tax Roll	11,005,480,968	12,082,466,619	13,628,362,579	16,192,861,394	21,855,346,996	26,387,763,807	27,185,791,325	22,781,942,148	19,181,131,226	17,795,381,459
Percentage Change	13.32%	9.79%	12.79%	18.82%	34.97%	20.74%	3.02%	-16.20%	-15.81%	-7.22%
Total Levy (100%)	96,980,298	106,301,541	116,031,879	135,485,671	170,078,310	205,085,700	204,246,850	174,578,023	147,982,427	134,835,605
Percentage Change	12.57%	9.61%	9.15%	16.77%	25.53%	20.58%	-0.41%	-14.53%	-15.23%	-8.88%



**SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE HISTORY**

2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
40,086	43,652	46,891	49,175	51,061	51,913	51,071	51,459	52,900	54,102
	8.90%	7.42%	4.87%	3.83%	1.67%	-1.62%	0.76%	2.80%	2.27%

Unweighted FTE (UFTE)
Percentage Change



NAME	CENTER	2010-11 4th CALC	2011-12 PROJECTION	CHANGE	Without Portables includes Perm Modulars		With Portables			
					F.I.S.H. Capacity	Available Seats	# Portables	Portable Seats	F.I.S.H. Capacity	Available Seats
BOGGY CREEK ELEM	0401	702.48	708	6	883	175	4	72	955	247
CENTRAL AVENUE ELEM	0061	608.07	592	(16)	729	137			729	137
CHESTNUT ELEM	0957	663.63	668	4	1,110	442			1,110	442
CYPRESS ELEM	0851	728.06	706	(22)	808	102	1	18	826	120
DEERWOOD ELEM	0831	636.08	653	17	1,042	389			1,042	389
EAST LAKE ELEM	0961	764.12	821	57	1,052	231			1,052	231
FLORA RIDGE ELEM	0931	993.50	990	(4)	1,106	116			1,106	116
HICKORY TREE ELEM	0501	606.81	627	20	685	58			685	58
HIGHLANDS ELEM	0071	754.56	828	73	1,009	181			1,009	181
KISSIMMEE ELEM	0042	801.46	843	42	772	(71)	3	54	826	(17)
KOA ELEM	0300	859.90	865	5	942	77			942	77
LAKEVIEW ELEM	0801	636.38	598	(38)	760	162	5	72	832	234
MICHIGAN AVENUE ELEM	0271	635.03	617	(18)	702	85	2	36	738	121
MILL CREEK ELEM	0701	908.11	882	(26)	1,172	290			1,172	290
NARCOOSSEE ELEM	0043	619.50	779	160	946	167			946	167
NEPTUNE ELEM	0933	827.83	884	56	1,110	226			1,110	226
PARTIN SETTLEMENT ELEM	0904	781.96	759	(23)	787	28	3	54	841	82
PLEASANT HILL ELEM	0811	935.45	869	(66)	1,117	248			1,117	248
POINCIANA ELEM	0901	703.62	742	38	978	236			978	236
REEDY CREEK ELEM	0301	812.59	797	(16)	976	179	4	56	1,032	235
ST. CLOUD ELEM	0111	901.30	928	27	1,106	178	2	36	1,142	214
SUNRISE ELEM	0958	826.99	864	37	1,110	246			1,110	246
THACKER AVENUE ELEM	0101	776.58	721	(56)	927	206	9	186	1,113	392
VENTURA ELEM	0321	893.70	965	71	1,128	163			1,128	163
Subtotal Elementary Schools		18,377.71	18,706	328	22,957	4,251	33	584	23,541	4,835
DENN JOHN MIDDLE	0091	1,155.92	1,209	53	1,175	(34)	6	132	1,294	85
DISCOVERY MIDDLE	0041	1,376.49	1,452	76	1,284	(168)	15	309	1,562	110
HORIZON MIDDLE	0341	1,208.96	1,247	38	1,171	(76)	7	132	1,290	43
KISSIMMEE MIDDLE	0251	1,182.00	1,208	26	1,119	(89)	10	220	1,317	109
NARCOOSSEE MIDDLE	0040	891.60	1,040	148	1,429	389			1,429	389
NEPTUNE MIDDLE	0311	1,281.23	1,253	(28)	1,432	179	5	110	1,531	278
PARKWAY MIDDLE	0821	871.16	914	43	1,070	156			1,070	156
ST. CLOUD MIDDLE	0272	1,348.84	1,207	(142)	1,458	251			1,458	251
Subtotal Middle Schools		9,316.20	9,530	214	10,138	608	43	903	10,951	1,421
CELEBRATION HIGH	0902	1,860.38	1,931	71	1,828	(103)	1	0	1,828	(103)
GATEWAY HIGH	0601	2,287.14	2,278	(9)	2,168	(110)	24	550	2,691	413
HARMONY HIGH	0922	1,831.90	1,840	8	1,869	29	10	250	2,107	267
LIBERTY HIGH	0842	2,146.10	2,144	(2)	2,236	92			2,236	92
OSCEOLA HIGH	0081	1,963.00	2,025	62	1,355	(670)	65	1,335	2,623	598
PATHS HIGH	0862	680.68	704	23	704	0	24	586	1,202	498
POINCIANA HIGH	0841	1,229.60	1,285	55	1,808	523	1	0	1,808	523
ST. CLOUD HIGH	0201	1,746.71	1,793	46	1,939	146	19	100	2,034	241
Subtotal High Schools		13,745.51	14,000	254	13,907	(93)	144	2,821	16,528	2,528
CELEBRATION K-8	0711	1,172.17	1,342	170	1,662	320			1,662	320
HARMONY COMMUNITY K-8	0011	921.37	840	(81)	869	29	0	0	869	29
OSC SCHOOL FOR THE ARTS 9-12	0921	739.86	855	115	719	(136)	10	219	916	61
WESTSIDE K-8	0302	1,481.04	1,587	106	1,270	(317)	8	144	1,400	(187)
Subtotal Multi-Level		4,314.44	4,624	310	4,520	(104)	18	363	4,847	223

Initial FTE Projections by School
2011 - 2012

Working Draft

NAME	CENTER	2010-11 4th CALC	2011-12 PROJECTION	CHANGE	Without Portables includes Perm Modulars		With Portables			
					F.I.S.H. Capacity	Available Seats	# Portables	Portable Seats	F.I.S.H. Capacity	Available Seats
ARC	9031	115.48	117	2						
C.O.P.E.	9007	116.00	0	(116)						
CHALLENGER (ALCO)	9011	171.18	195	24	524	329			524	329
COMMITMENT	0859	54.00	54	0						
DJJ	0858	24.53	0	(25)						
ENDEAVOR	9012	32.75	0	(33)						
HOSPITAL/HOMEBOUND	9041	9.89	8	(2)						
NEW BEGINNINGS	9036	267.98	259	(9)	830	571			830	571
VIRTUAL SCHOOL	7001	70.52	104	33						
VIRTUAL SECONDARY	7004	80.34	139	59						
ZENITH	9003	398.50	516	118	1,000	484			1,000	484
Subtotal Alternative		1,341.17	1,392	51	2,354	1,384			2,354	1,384
Subtotal District Schools		47,095.03	48,252	1,157	53,876	6,046	238	4,671	58,221	10,391
					Capacity	Available Seats	Portables on Campus			
NEW DIMENSIONS CHARTER	0853	351.53	350	(2)	350	0	3			
FOUR CORNERS CHARTER	0863	1,053.80	1,050	(4)	1020	(30)				
KISSIMMEE CHARTER	0866	748.98	750	1	750	0	2			
P. M. WELLS CHARTER	0881	831.02	822	(9)	875	53	1			
UCP CHARTER	0900	52.70	54	1	82	28				
CANOE CREEK CHARTER	0916	403.00	436	33	562	126				
BELLALAGO CHARTER	0932	1,452.45	1,480	28	1500	20				
MAVERICKS CHARTER	0959	513.90	500	(14)	500	0				
Subtotal Charter		5,407.38	5,442	35	5,639	197	6			
MCKAY SCHOLARSHIP	3518	397.50	408	11						
Subtotal Other		397.50	408	11						
Subtotal Distributed		52,899.91	54,102	1,202						
Undistributed		0.00	590	590						
Total UFTE		52,899.91	54,692	1,792						

Working Draft

Resolution Number 12-005

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, 2011 to June 30, 2012; 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 2011-2012 in the amounts of:

	Tentative Millage Levy	Proposed Amount To be Raised
Required Local Effort (RLE)	5.300	\$90,542,901
Prior Period Adjustment	<u>0.029</u>	<u>495,423</u>
Total RLE	5.329	\$91,038,324
Capital Outlay	1.500	25,625,349
Discretionary Operating	.748	12,778,508
Discretionary Capital Improvement	0.000	0
Critical Capital Outlay	0.000	0
Critical Operating	0.000	0
Additional Voted Millage	0.000	0
Debt Service	<u>0.000</u>	<u>0</u>
Total	<u>7.577</u>	<u>\$129,442,181</u>

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2011 to June 30, 2012, on July 26, 2011 by separate vote prior to adopting the tentative budget.


Cindy Hartig, Chair July 26, 2011

Resolution Number 12-006

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2011-2012.

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, 2011 to June 30, 2012; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2011-2012.

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 \$785,139,462 for fiscal year 2011-2012.

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, 2011 to June 30, 2012.


Cindy Hartig, Chair July 26, 2011

RESOLUTIONS

Please return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 W. Gaines St., Room 824
 Tallahassee, FL 32399-0400

FLORIDA DEPARTMENT OF EDUCATION

RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2011, AND ENDING JUNE 30, 2012.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>17,795,381,459</u>	Required Local Effort	\$ <u>90,542,901</u>	<u>5.3000</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>495,424</u>	<u>0.0290</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>91,038,325</u>	<u>5.3290</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>17,795,381,459</u>	Discretionary Operating	\$ <u>12,778,508</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.73(1) and (2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>17,795,381,459</u>	Local Capital Improvement	\$ <u>25,625,350</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3)(a), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 9.70 PERCENT.

STATE OF FLORIDA

COUNTY OF OSCEOLA

I, Terry Andrews, Superintendent of Schools and ex-officio Secretary of the District School Board of Osceola County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Osceola County, Florida, September 6, 2011.

Signature of Superintendent of Schools

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

RESOLUTION ADOPTING FINAL BUDGET

Resolution Number 12-018

A RESOLUTION OF OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2011-2012.

WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2011 to June 30, 2012; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2011-2012.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the final millage rates and the budget in the amount of \$777,693,819 for fiscal year 2011-2012.

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 final budget for the categories indicated for the fiscal year July 1, 2011 to June 30, 2012.

Chairman

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.

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
Budget Summary
2011-12

<u>Beginning Fund Balance</u>	
1 Nonspendable - Inventory	1,805,174
2 Restricted for State Categorical Programs	12,101,237
3 Restricted for Other Grants and Programs	3,331,473
4 Assigned for Contract Commitments	1,161,994
5 Assigned for Carryover Appropriations	511,722
6 Assigned for Projected Operating Deficit	19,700,000
7 Unassigned - 6% Minimum per Board	22,300,000
8 Unassigned - Long Range Operating Deficits	30,689,980
9 Unassigned Fund Balance	
10 Total Beginning Fund Balance	91,601,580

<u>Estimated Revenues</u>	
11 State Florida Education Finance Program	164,528,388
12 District School Taxes	103,816,832
13 Class Size Reduction	60,162,677
14 Transfer From Capital Projects	13,998,637
15 Miscellaneous Local	5,930,371
16 Workforce Development	5,793,707
17 School Recognition Funds	1,888,487
18 Voluntary Pre-K Program	1,816,938
19 Continu Workfrc Ed Course Fees	1,813,242
20 Federal Indirect Cost	1,500,000
21 Interest On Investments	1,300,000
22 Tax Redemptions	630,000
23 R.O.T.C.	400,000
24 Bus Fees	300,000
25 Facilities Use Fees	295,000
26 Early Education Grant	194,355
27 State License Tax	160,000
28 District Discretionary Lottery	157,895
29 Miscellaneous State	125,000
30 Performance Based Incentives	98,086
31 Bus Fees School Activities	90,000
32 Sale of Surplus Property	90,000
33 Co&Ds Withheld For Admin Exp	37,500
34 Gifts, Grants, And Bequests	29,052
35 Total Estimated Revenues	365,156,167

<u>Appropriations</u>	
34 Salaries and Benefits	280,772,602
35 Charter Schools	32,755,976
36 Categoricals/Grants Non Salary	19,702,070
37 Line Items Non Salary	18,928,121
38 School and Department Non Salary	14,275,226
39 Utilities	13,000,004
40 Holdback - Undistributed FTE	3,067,114
41 McKay Holdback	2,351,297
42 Subtotal Current Appropriations	384,852,410
43 Current Year Operating Deficit	(19,696,243)
44 Carryover Appropriations	17,106,426
45 Total Appropriations	401,958,837

<u>Ending Fund Balance</u>	
46 Nonspendable - Inventory	1,805,000
47 Restricted for State Categorical Programs	0
48 Restricted for Other Grants and Programs	0
49 Assigned for Contract Commitments	0
50 Assigned for Carryover Appropriations	0
51 Assigned for Projected Operating Deficit	19,100,000
52 Unassigned - 6% Minimum per Board	21,900,000
53 Unassigned - Long Range Operating Deficits	11,993,910
54 Unassigned Fund Balance	0
55 Total Ending Fund Balance	54,798,910

**General Fund and Federal Stabilization
Estimated Revenues
2011-12 Compared to 2010-11**

SOURCE	ACCT. NO.	2011-12 Budget	2010-11 Actual	Difference
FEDERAL:				
ROTC	191	400,000.00	431,223.66	(31,223.66)
State Fiscal Stabilization Funds K12	210	0.00	17,329,348.00	(17,329,348.00)
State Fiscal Stabilization Funds Workforce	211	0.00	288,473.00	(288,473.00)
Education Jobs Fund	215	0.00	11,031,393.00	(11,031,393.00)
Federal Other*	290	194,355.00	209,242.50	(14,887.50)
Total Federal		594,355.00	29,289,680.16	(28,695,325.16)
STATE:				
Florida Education Finance Program*	310	164,528,388.00	160,416,080.00	4,112,308.00
Workforce Development	315	5,793,707.00	4,140,894.00	1,652,813.00
Workforce Development Performance Incentives	317	98,086.00	92,169.00	5,917.00
Adults With Disabilities	318	0.00	32,700.00	(32,700.00)
CO & DS Withheld for Administrative Expense	323	37,500.00	32,565.06	4,934.94
State License Tax	343	160,000.00	170,192.94	(10,192.94)
Discretionary Lottery Funds	344	157,895.00	199,681.00	(41,786.00)
Class Size Reduction	355	60,162,677.00	58,491,772.00	1,670,905.00
School Recognition Funds	361	1,888,487.00	2,023,379.00	(134,892.00)
Excellent Teaching Program	363	0.00	247,801.68	(247,801.68)
Voluntary Prekindergarten	371	1,816,938.00	1,895,063.44	(78,125.44)
Miscellaneous State*	399	125,000.00	1,980,084.88	(1,855,084.88)
Total State		234,768,678.00	229,722,383.00	5,046,295.00
LOCAL:				
District School Tax - RLE (5.300 mills)	411	90,542,901.00	95,245,015.36	(4,702,114.36)
- Prior Period Adjustment (.029 mills)	411	495,423.00	773,002.81	(277,579.81)
- Discretionary (.748 mills)	411	12,778,508.00	13,766,816.03	(988,308.03)
- Critical Needs Operating	411	0.00	4,601,207.97	(4,601,207.97)
Tax Redemptions	421	630,000.00	668,027.90	(38,027.90)
Facility Use Fees/Rent	425	295,000.00	971,896.24	(676,896.24)
Interest, Including Profit on Investments	431	1,300,000.00	1,361,446.45	(61,446.45)
Gifts, Grants, & Bequests*	440	29,052.00	238,209.62	(209,157.62)
Adult Education Fees	463	1,813,242.00	1,927,215.56	(113,973.56)
Bus Fees	491	300,000.00	370,265.66	(70,265.66)
Bus Fees School Activities	492	90,000.00	173,417.84	(83,417.84)
Sale of Surplus Property	493	90,000.00	72,130.96	17,869.04
Federal Indirect Cost	494	1,500,000.00	1,954,025.49	(454,025.49)
Miscellaneous Local Sources*	495	5,930,371.00	5,729,568.09	200,802.91
Refund of Prior Year Expenditures	497	0.00	15,954.14	(15,954.14)
Lost, Damaged, Sold Textbooks	498	0.00	34,235.72	(34,235.72)
Total Local		115,794,497.00	127,902,435.84	(12,107,938.84)
OTHER SOURCES:				
Transfers In*	630	13,998,637.00	13,940,656.06	57,980.94
Insurance Reimbursements	741	0.00	91,400.84	(91,400.84)
Total Other Sources		13,998,637.00	14,032,056.90	(33,419.90)
TOTAL EST REVENUE & OTHER SOURCES		365,156,167.00	400,946,555.90	(35,790,388.90)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	1,805,173.52	1,754,324.58	50,848.94
Restricted for State Categorical Programs **	2723	12,101,236.56	12,422,745.21	(321,508.65)
Restricted for Other Grants and Programs **	2729	3,331,472.97	4,153,856.37	(822,383.40)
Assigned for Contract Commitments **	2749	1,161,994.39	2,214,293.96	(1,052,299.57)
Assigned for Carryover Appropriations **	2749	511,722.49	446,384.12	65,338.37
Assigned for Projected Operating Deficit	2749	19,700,000.00	0.00	19,700,000.00
Assigned for Potential Revenue Reductions 2% **	2749	0.00	7,688,919.00	(7,688,919.00)
Unassigned - 6% Minimum per Board	2750	22,300,000.00	23,066,758.00	(766,758.00)
Unassigned - Long Range Operating Deficits	2750	30,689,980.21	18,866,493.39	11,823,486.82
Unassigned Fund Balance	2750	0.00	0.00	0.00
Total Beginning Fund Balance	27XX	91,601,580.14	70,613,774.63	20,987,805.51
TOTAL EST REVENUE AND BEGINNING FD BAL		456,757,747.14	471,560,330.53	(14,802,583.39)

* See Detail

** Included in Carryover Appropriations

**General Fund
Estimated Revenue Detail
2011-12 Compared to 2010-11**

Object Number	Project Number	Source	SubSource	2011-12	2010-11	Actual	Difference
		Federal Other	Early Education Training & Support	194,355.00	194,355.00		0.00
		Federal Other		0.00	14,887.50		(14,887.50)
290		Federal Other	Total	194,355.00	209,242.50		(14,887.50)
		FEFP	ESE Guarantee	14,641,024.00	14,685,314.00		(44,290.00)
		FEFP	Supplemental Academic Instr.	11,374,542.00	11,409,834.00		(35,292.00)
		FEFP	Transportation	8,660,447.00	8,978,796.00		(318,349.00)
		FEFP	Compression Adjustment	7,970,770.00	9,595,515.00		(1,624,745.00)
		FEFP	Instructional Materials	4,642,112.00	4,611,722.00		30,390.00
		FEFP	Reading	1,950,877.00	1,977,593.00		(26,716.00)
		FEFP	Safe Schools	1,078,000.00	1,073,498.00		4,502.00
		FEFP	Teacher Lead	663,571.00	658,953.00		4,618.00
		FEFP	DJJ Supplement	174,578.00	179,293.00		(4,715.00)
		FEFP	Virtual Education Contribution	113,651.00	0.00		113,651.00
		FEFP	Merit Award Program	106,875.00	107,586.00		(711.00)
		FEFP	Unrestricted FEFP	113,151,941.00	107,137,976.00		6,013,965.00
310		FEFP	Total	164,528,388.00	160,416,080.00		4,112,308.00
	1361111	Misc State	Wellness Grant	75,000.00	75,000.00		0.00
	1362901	Misc State	Criminal Justice Grant	50,000.00	50,312.01		(312.01)
		Misc State	Shelter Retrofit & Hurricane Evac	0.00	1,721,670.59		(1,721,670.59)
		Misc State	Other State Grants	0.00	133,102.28		(133,102.28)
399		Misc State	Total	125,000.00	1,980,084.88		(1,855,084.88)
	1460511	Gifts/Grants	Scholastic Grant	29,052.00	30,000.00		(948.00)
		Gifts/Grants	Other Local Grants	0.00	208,209.62		(208,209.62)
440		Gifts	Total	29,052.00	238,209.62		(209,157.62)
	1093501	Misc Local	Reimb from Capital (Facilities)	1,517,544.00			1,517,544.00
	1200401	Misc Local	Medicaid	1,400,000.00	1,714,681.05		(314,681.05)
	1019001	Misc Local	Bellalago Management Fee	1,200,000.00	1,503,093.51		(303,093.51)
	1101651	Misc Local	E-Rate	587,000.00	589,145.68		(2,145.68)
	1400141	Misc Local	Traffic Education Fund	289,721.00	390,167.35		(100,446.35)
	1632119	Misc Local	IDEA IEP Assistants	265,675.00			265,675.00
	1400201	Misc Local	Waste Services	220,000.00	222,607.73		(2,607.73)
	1912609	Misc Local	Foundation Salaries Reimb.	156,867.00	271,607.74		(114,740.74)
	1400071	Misc Local	Dell Purchase Rebates	100,000.00	146,337.75		(46,337.75)
	1461709	Misc Local	OCTA President Sal Reimb.	92,034.00	96,614.69		(4,580.69)
	0495001	Misc Local	Certification Fees	60,000.00	64,725.50		(4,725.50)
	1461021	Misc Local	Take Stock In Children	41,530.00	53,622.56		(12,092.56)
	1461601	Misc Local	Microsoft Settlement	0.00	266,656.22		(266,656.22)
		Misc Local	Other	0.00	410,308.31		(410,308.31)
495		Misc Local	Total	5,930,371.00	5,729,568.09		200,802.91
	1093401	Transfers In	Maintenance (95% fcn 8100)	8,600,000.00	8,498,811.66		101,188.34
	1350311	Transfers In	Charter Capital	2,430,637.00	2,100,376.00		330,261.00
	1091701	Transfers In	Property Casualty Insurance	1,980,000.00	2,028,068.22		(48,068.22)
	1932301	Transfers In	Portable Rental	988,000.00	1,313,400.18		(325,400.18)
630		Transfers In	Total	13,998,637.00	13,940,656.06		57,980.94

**General Fund and Federal Stabilization
Appropriations by Function and Fund Balance
2011-12 Compared to 2010-11**

	ACCT. NO.	2011-12	2010-11 Actual	Difference
APPROPRIATIONS				
Instruction	5000	265,208,743.03	244,606,382.86	20,602,360.17
Pupil Personnel Services	6100	18,581,982.64	19,164,476.10	(582,493.46)
Instructional Media Services	6200	3,617,223.45	4,502,726.50	(885,503.05)
Instructional & Curriculum Development Services	6300	6,255,086.87	6,961,364.90	(706,278.03)
Instructional Staff Training Services	6400	5,552,626.49	6,063,372.66	(510,746.17)
Instruction Related Technology	6500	3,386,917.95	3,206,176.33	180,741.62
Board of Education	7100	1,770,761.58	1,363,447.54	407,314.04
General Administration	7200	1,426,550.83	1,853,858.57	(427,307.74)
School Administration	7300	22,567,928.70	22,475,055.73	92,872.97
Facilities Acquisition & Construction	7400	2,961,547.14	2,651,346.89	310,200.25
Fiscal Services	7500	1,920,887.62	1,822,191.44	98,696.18
Food Services	7600	38,729.45	208,705.58	(169,976.13)
Central Services	7700	6,276,995.15	6,172,677.68	104,317.47
Pupil Transportation Services	7800	19,866,138.38	17,185,139.77	2,680,998.61
Operation of Plant	7900	28,074,170.48	29,328,722.77	(1,254,552.29)
Maintenance of Plant	8100	10,341,153.76	8,480,284.34	1,860,869.42
Administrative Technology Services	8200	3,279,528.85	3,288,553.02	(9,024.17)
Community Services	9100	478,796.49	280,655.67	198,140.82
Debt Service	9200	353,068.00	343,612.04	9,455.96
Total Appropriations		<u>401,958,836.86</u>	<u>379,958,750.39</u>	<u>22,000,086.47</u>
OTHER USES:				
Transfers Out	9700	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>401,958,836.86</u>	<u>379,958,750.39</u>	<u>22,000,086.47</u>
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		<u>(19,696,243.45)</u>	20,987,805.51	<u>(40,684,048.96)</u>
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		<u>(36,802,669.86)</u>	20,987,805.51	<u>(57,790,475.37)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	1,805,000.00	1,805,173.52	(173.52)
Restricted for State Categorical Programs **	2723	0.00	12,101,236.56	(12,101,236.56)
Restricted for Other Grants and Programs **	2729	0.00	3,331,472.97	(3,331,472.97)
Assigned for Contract Commitments **	2749	0.00	1,161,994.39	(1,161,994.39)
Assigned for Carryover Appropriations **	2749	0.00	511,722.49	(511,722.49)
Assigned for Projected Operating Deficit	2749	19,100,000.00	19,700,000.00	(600,000.00)
Assigned for Potential Revenue Reductions 2% **	2749	0.00	0.00	0.00
Unassigned - 6% Minimum per Board	2750	21,900,000.00	22,300,000.00	(400,000.00)
Unassigned - Long Range Operating Deficits	2750	11,993,910.28	30,689,980.21	(18,696,069.93)
Unassigned Fund Balance	2750	0.00	0.00	0.00
Total Ending Fund Balance	27XX	<u>54,798,910.28</u>	<u>91,601,580.14</u>	<u>(36,802,669.86)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>456,757,747.14</u>	<u>471,560,330.53</u>	<u>(14,802,583.39)</u>

The School District of Osceola County, FL
2011-12 Line Item Budget Allocations

Ref #	Project	Description	Recurring	Optional	Salary	Funding	RECOMMENDED FUNDING AFTER REVIEW
004	1010041	SCIENCE SUPPORT FOR CHS	N	Y	N	FEFP	-
005	1010051	ATHLETIC INSURANCE	Y	N	N	FEFP	430,000.00
008	1010081	COMPUTER MAINT SCHOOLS	Y	N	N	FEFP	80,000.00
009	1010091	LOBBYING EFFORTS (OLE)	Y	Y	N	FEFP	60,000.00
010	1010101	SOFTWARE (EBUILDER), CONSULT FEES	Y	N	N	Cap Reimb Fac	120,000.00
011	1010111	CONTINGENCY FOR MAJOR MAINT	Y	N	N	Cap Maintenance	400,000.00
015	1010151	EARLY RETIREMENT ANNUITIES	Y	N	N	FEFP	299,813.33
016	1010161	EDUCATION FOUNDATION SUPPORT	N	Y	N	FEFP	-
017	1010171	GROW YOUR OWN PROGRAM	N	Y	N	FEFP	-
020	1010201	SUPERINTENDENT SEARCH	N	N	N	FEFP	-
022	1010221	BACKFLOW INSPECTIONS & REPAIR	Y	N	N	Cap Maintenance	70,300.00
025	1010251	CHILLER MAINT AGREEMENT/REPAIR	Y	N	N	Cap Maintenance	142,000.00
026	1010261	INSPECTION/BLEACHERS & STAIRS	Y	N	N	Cap Maintenance	-
033	1010331	INSURANCE REIMBURSEMENT	Y	N	N	FEFP	100,000.00
034	1010341	LEGAL ADS	Y	N	N	FEFP	2,000.00
035	1010351	LEGAL FEES	Y	N	N	FEFP	825,000.00
036	1010361	LEGISLATIVE CONSULTANT (MIXON)	N	Y	N	FEFP	-
041	1010411	MAINTENANCE-COUNTY OFFICE	Y	N	N	FEFP	35,000.00
043	1010431	MATCHING FUNDS FOR SCHOOLS	Y	Y	N	FEFP	87,625.00
045	1010451	OCTA/TEAMSTERS LEAVE (SUBS)	Y	N	N	FEFP	2,500.00
047	1010471	OVERTIME FOR FACIL SET-UP	Y	N	N	Cap Specific Proj	20,000.00
047S	1010479	SALARIES FOR FACIL SET-UP	Y	N	Y	Cap Specific Proj	47,544.00
050	1010501	POSTAGE & UPS-CO	Y	N	N	FEFP	65,000.00
052	1010521	RENTAL OF FACILITIES (GRAD)	Y	Y	N	FEFP	60,000.00
054	1010541	SACS ANNUAL DUES-SCHOOLS	Y	N	N	FEFP	25,850.00
060	1010601	SAC MEETINGS, TRNG & SUPPORT	Y	N	N	FEFP	4,000.00
061	1010611	MAINTENANCE SHOES	Y	N	N	FEFP	13,120.00
065	1010651	PHONE SYSTEM DIST-WIDE	Y	N	N	Cap Maintenance	7,000.00
066	1010661	INTERCOM & SEC SYS REPAIR DIST-WIDE	Y	N	N	Cap Maintenance	19,000.00
067	1010671	DIST WIDE TELECOMMUNICATIONS	Y	N	N	FEFP	-
068	1010681	TERMINAL PAY	Y	N	N	FEFP	2,000,000.00
070	1010701	UNEMPLOYMENT CLAIMS	Y	N	N	FEFP	800,000.00
071	1010711	HVAC PREVENTIVE MAINT & FILTER	Y	N	N	Cap Maintenance	100,000.00
073	1010731	PROPERTY CASUALTY INSURANCE	Y	N	N	Cap Prop Ins	1,980,000.00
074	1010741	XEROX PAPER & COPY CHARGES CO	Y	N	N	FEFP	20,000.00
076	1010761	LAWN CARE-ADMIN COMPLEX	Y	N	N	FEFP	25,000.00
080	1010801	INSPECTION-FIRE ALARM,EXT HOOD	Y	N	N	Cap Maintenance	270,000.00
082	1010821	TERMITE TREATMENTS	Y	N	N	Cap Maintenance	20,000.00
083	1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	Y	N	N	Cap Maintenance	50,000.00
085	1010851	STORAGE TRAILER RENT/SUPPLIES	Y	Y	N	FEFP	15,000.00
087	1010871	CERTIFIED ATHLETIC TRAINING	Y	Y	N	FEFP	17,500.00
089	1010891	RECRUITMENT	Y	N	N	FEFP	-
090	1010901	LIGHT DUTY/ADA ACCOMODATIONS	Y	N	N	FEFP	-
090S	1010909	LIGHT DUTY/ADA ACCOMODATIONS	Y	N	Y	FEFP	100,000.00
091	1010911	TSSI SUBSTITUTE CALLING SYSTEM	Y	N	N	FEFP	35,500.00
096	1010961	NETWORK HDWR & SFTW & MAINT	Y	N	N	Cap Maintenance	200,000.00
099	1010991	FINGERPRINTING	Y	N	N	FEFP	200,000.00
101	1011011	IBM COMPUTER SYSTEM-ANN PMT	Y	N	N	FEFP	1,300.00
103	1011031	DDP AND REDISTRICTING	Y	N	N	FEFP	20,000.00

The School District of Osceola County, FL
2011-12 Line Item Budget Allocations

Ref #	Project	Description	Recurring	Optional	Salary	Funding	RECOMMENDED FUNDING AFTER REVIEW
122	1011221	RETENTION PONDS-CLEAN/MAINT	Y	N	N	Cap Maintenance	30,000.00
125	1011251	SOFTWARE MAINT-TERMS STUDENT	Y	N	N	FEFP	81,856.00
131	1011311	TECHNOLOGY OVERTIME - BD MEETINGS	N	N	N	FEFP	10,000.00
134	1011341	TECHNOLOGY OVERTIME - FCAT TESTING	Y	Y	N	FEFP	15,000.00
148	1011481	PUBLIC OFFICIAL BONDS	Y	N	N	FEFP	303.00
149	1011491	NEGOTIATION TEAM	Y	N	N	FEFP	6,000.00
150	1011501	PUBLICATIONS & ADVERTISING	Y	Y	N	FEFP	15,000.00
152	1011521	ATHLETIC OFFICIALS & REFEREES	Y	Y	N	FEFP	140,000.00
158	1011581	EMPLOYEE TESTING ADMIN	Y	N	N	FEFP	1,500.00
167	1011671	EDUCATION IN THE PARK	Y	Y	N	FEFP	-
182	1011821	ACTUARIAL SERVICES	Y	N	N	FEFP	20,000.00
185	1011851	TAX SHELTER PLAN ADMIN	Y	N	N	FEFP	40,000.00
211	1012111	W/C SELF-INSURER ASSESSMENT	Y	N	N	FEFP	100,000.00
212	1012121	FLOOD INSURANCE	Y	N	N	FEFP	15,000.00
214	1012141	LOBBYING (BH & ASSOC)	N	Y	N	FEFP	-
215	1012151	ANNUAL AUDITS	Y	N	N	FEFP	180,000.00
221	1012211	CITICRP/JOHNSN ENRGY,L05-10/13	Y	N	N	FEFP	252,242.00
225	1012251	REFRIGERANT RECOVERY	Y	N	N	Cap Maintenance	5,000.00
230	1012301	FINANCE PRINTED MATERIALS & ANALYSIS	Y	N	N	FEFP	25,000.00
231	1012311	NEW TEACHER MENTOR	Y	N	N	FEFP	45,000.00
243	1012431	CO & DS ADMIN EXPENSE	Y	N	N	CO&DS	37,500.00
253	1012531	TRASH COMPACTOR-MAINT/INSP	Y	N	N	Cap Maintenance	15,000.00
267	1012671	SCHOOL BOARD POLICY MANUAL	Y	N	N	FEFP	5,000.00
335	1013351	PARENT GUIDE/CALENDAR	Y	N	N	FEFP	22,000.00
338	1013381	MICROFILMING/SCANNING	Y	N	N	FEFP	23,490.00
397	1013971	OCSA RENTAL-SUMMER GRADUATION	Y	Y	N	FEFP	8,000.00
405	1014051	EDULOG ADMIN & MAINT	Y	N	N	FEFP	8,955.00
425	1014251	IMPACT FEE STUDY	Y	N	N	FEFP	35,000.00
455	1014551	COLLEGE BD/DATA ANALYSIS CONTRACT	Y	N	N	FEFP	4,000.00
458	1014581	PURCH DEPT VEH LEASE,L19-01/12	Y	N	N	FEFP	37,826.00
463	1014631	TAPE VAULTING, DATA PROJECT	Y	N	N	FEFP	19,500.00
464	1014641	ANTI-VIRUS MAINTENANCE	Y	N	N	FEFP	71,346.00
473	1014731	HEP B / TRAINING & SHOTS	Y	N	N	FEFP	2,500.00
475	1014751	MIS SOFTWARE MAINTENANCE	Y	N	N	FEFP	38,256.00
477	1014771	EMERGENCY NOTIFICATION SYSTEM (IRIS)	Y	N	N	FEFP	76,913.00
488	1014881	ELEVATOR INSPECTION	Y	N	N	Cap Maintenance	30,000.00
489	1014891	DRUG TESTING	Y	N	N	FEFP	65,000.00
490	1014901	EAP PROGRAM	Y	Y	N	FEFP	84,200.00
491	1014911	PHYSICALS FOR BUS DRIVERS	Y	N	N	FEFP	20,000.00
492	1014921	CHOICE POINT CRIMINAL HISTORY	Y	N	N	FEFP	34,875.00
496S	1014969	EMPLOYEE ON SPECIAL ASSIGNMENT	Y	N	Y	FEFP	-
497	1014971	ADMIN COMPLEX SECURITY	Y	Y	N	FEFP	35,000.00
498	1014981	PROFESSIONAL DEV ACTIVITIES	Y	Y	N	FEFP	165,000.00
499	1014991	LONG-TERM SUBS > 10 DAYS	Y	N	N	FEFP	500,000.00
500	1015001	COMP OPERATIONS SUPP & MAINT	Y	N	N	FEFP	15,280.00
501	1015011	ENERGY PERSONNEL NON SAL	Y	N	N	FEFP	17,500.00
501S	1015019	ENERGY PERSONNEL SALARY	Y	N	Y	FEFP	136,091.00
502	1015021	ENVIRONMENTAL CENTER	Y	Y	N	FEFP	23,000.00
503	1015031	MIS PURCHASED SERVICES	Y	Y	N	FEFP	10,000.00

The School District of Osceola County, FL
2011-12 Line Item Budget Allocations

Ref #	Project	Description	Recurring	Optional	Salary	Funding	RECOMMENDED FUNDING AFTER REVIEW
504	1015041	RECORDS MGMT OPERATIONS	Y	N	N	FEFP	12,100.00
505	1015051	PRINT SHOP HARDWARE & SOFTWARE	Y	N	N	FEFP	23,000.00
507	1015071	PRINT SHP COPIER LSE,L19-01/12	Y	N	N	FEFP	63,000.00
508	1015081	IMC SOFTWARE MAINT & SUPPORT	Y	N	N	FEFP	-
510	1015101	TESTING PRINTER/SCANNER MAINT	Y	N	N	FEFP	30,530.00
511	1015111	COLOR COPIER FACILITIES	Y	N	N	Cap Reimb Fac	-
512	1015121	BUILDING OFFICIAL	Y	N	N	Cap Reimb Fac	190,000.00
513	1015131	PUBLIC NOTICES	Y	N	N	FEFP	1,000.00
518	1015181	STATE & FEDERAL LABOR LAW POST	Y	N	N	FEFP	3,000.00
519	1015191	CTE MARKETING & ADVERTISING	Y	Y	N	FEFP	-
520	1015201	CTE SUMMER CONTRACTS/EXTRA PAY	Y	Y	N	FEFP	-
522	1015221	START UP SUPPLIES NEW SCHOOLS	Y	N	N	FEFP	44,000.00
524	1015241	SUPPLEMENTAL ADVANCE PLACEMENT	Y	Y	N	FEFP	-
525	1015251	SCHEDULER TRAINING	N	N	N	FEFP	-
526	1015261	MIDDLE SCHOOL ATHLETICS	Y	Y	N	FEFP	38,000.00
527	1015271	SUMMER TRAVEL FOR CTE PROGRAMS	Y	Y	N	FEFP	47,000.00
528	1015281	STIPENDS FOR PRE-PLANNING TRNG	Y	Y	N	FEFP	2,000.00
529	1015291	STUDENT TUTORING & SMARTHINKING	Y	Y	N	FEFP	50,000.00
530	1015301	OCSA EXTRA PERIOD SUPPLEMENT	Y	Y	N	FEFP	-
531	1015311	H1N1 PREVENTION	N	Y	N	FEFP	-
532	1015321	ADDL SUPPORT-D/F SCHOOLS	N	Y	N	FEFP	-
533	1015331	GRANT WRITING SERVICES	N	Y	N	FEFP	-
534	1015341	FORMATIVE ASSESSMENT PRINTING	Y	N	N	FEFP	10,000.00
535	1015351	HIGH SCHL DEBATE TEAM START-UP	N	Y	N	FEFP	-
536	1015361	PROFESSIONAL DEV OPS CONTRACTS	Y	Y	N	FEFP	11,000.00
537	1015371	DELL IT SIMPLIFICATION PROJECT	N	Y	N	FEFP	-
538	1015381	SUMMER OPS-GUIDANCE COUNSELORS	Y	Y	N	FEFP	100,000.00
539	1015391	TRANSPORTATION DIESEL	Y	N	N	FEFP	3,200,000.00
540	1015401	SUMMER OPS-ARC AND COMMITMENT	Y	N	N	FEFP	200,000.00
541	1015411	IT FUEL	Y	N	N	FEFP	-
542	1015421	WORKERS COMPENSATION INSURANCE	Y	N	N	FEFP	1,485,000.00
543	1015431	FL. HOSP. SPORTS CONCUSSION PROG.	Y	N	N	FEFP	7,000.00
544	1015441	POOL RENTAL AND HEATING	Y	Y	N	FEFP	25,000.00
545	1015451	LANDESK MAINTENANCE	Y	N	N	FEFP	165,916.00
546	1015461	LANDESK SERVICE DESK	N	Y	N	FEFP	-
547	1015471	BUS MONITORS	Y	N	N	FEFP	30,000.00
548	1015481	TRANSPORTATION SUMMER PAY	Y	N	N	FEFP	250,000.00
549	1015491	STEM STARTUP-CHESTNUT ELEM	N	Y	N	FEFP	-
550	1015501	CELEBRATION SCHOOL MARQUEE	N	Y	N	FEFP	-
551	1015511	MOVING/ SURPLUS PROP PK UP	Y	Y	N	FEFP	15,000.00
552	1015521	DIFFERENTIATED PAY	Y	Y	N	FEFP	50,000.00
553	1015531	RACE TO THE TOP	N	Y	N	FEFP	-
554	1015541	HIGH SCHOOL GIFTED SUPPORT	Y	Y	N	FEFP	-
555	1015551	WEATHER MONITORING	Y	Y	N	FEFP	4,500.00
556	1015561	VOCATIONAL REPAIR/REPLACEMENT	N	Y	N	FEFP	-
557	1015571	CUMULATIVE FOLDERS	N	Y	N	FEFP	-
558	1015581	SCHOOL BEAUTIFICATION PROJECTS	Y	Y	N	FEFP	-
559	1015591	TRANSP RADIO COMMUNICATIONS	Y	Y	N	FEFP	56,800.00
560	1015601	CELEBRATION HIGH EXTRA PAY	N	Y	N	FEFP	-

The School District of Osceola County, FL
2011-12 Line Item Budget Allocations

Ref #	Project	Description	Recurring	Optional	Salary	Funding	RECOMMENDED FUNDING AFTER REVIEW
561	1015611	LFS TRAINING	Y	Y	N	FEFP	4,000.00
562	1015621	SUMMER OPS - ATHLETIC DIRECTORS	Y	Y	N	FEFP	20,000.00
563	1015631	ADDL STAFF SUPPORT- RECORDS MGMT	Y	Y	N	FEFP	9,300.00
564	1015641	PINNACLE SCHEDULER	Y	N	N	FEFP	24,000.00
565	1015651	VEHICLE REPLACEMENTS	Y	Y	N	Cap Maintenance	100,000.00
566	1015661	INSTRUCTIONAL TECHNOLOGY FUNDS	N	Y	N	FEFP	-
567	1015671	ATHLETIC COACHING SUPPL - NON-EMP	Y	N	N	FEFP	120,000.00
568	1015681	IQM2 - MINUTE TRAQ MEETING MGMT	Y	N	N	FEFP	2,000.00
569	1015691	DISTRICT MEMBERSHIP DUES	Y	N	N	FEFP	40,000.00
570	1015701	GHS - BATTERIES REPLACEMENT	N	Y	N	FEFP	5,225.00
601	1016011	ENERGY SAVINGS PRG-CONSULTANT	Y	N	N	FEFP	1,200,000.00
603	1016031	FOUNDATION SUPPORT - WASTE MGMT	Y	N	N	Donations	220,000.00
604	1016041	BOARD MEMBER EXPENSES	Y	N	N	FEFP	15,200.00
605	1016051	PROMOTIONS & PUBLIC RELATIONS	Y	Y	N	Surplus Property	45,000.00
Total							19,211,756.33

E-Rate Reimbursement Budget

2011-12

Project 1101651

Carryforward	
Encumbered	39,100.00
Unencumbered	<u>538,681.44</u>
Total Carryforward	<u>577,781.44</u>
Est Revenue	587,000.00
Total Avail	<u><u>1,164,781.44</u></u>

Appropriations

Carryforward Encumbrances	39,100.00
Teachingbooks.net	1,155.00
Contract Vicki DiGiacomo	2,813.72
Travel Vicki DiGiacomo	1,167.80
Pinnacle Grade Book	108,700.00
Discovery Education	61,950.00
District Wide Communications	<u>881,600.00</u>
Total Appropriations	<u><u>1,096,486.52</u></u>
Balance	<u><u><u>68,294.92</u></u></u>

Notes

1,155.00 Expended to date
1,184.99 Expended to date
1,167.80 Expended to date
Approved by Board 8/23/11
Approved by Board 8/23/11
Bright House Contracts C-07-0305 and C-10-0718. Removed from Line Item 1010671.

BUDGET CONVENTIONS

2011-12

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 cost 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.

Restricted Fund Balance

The unspent balances in federal, state, and local grant programs are restricted by external authorities for specific purposes. These are reported as restrictions of beginning fund balance and included as carryover appropriations in the current year.

Assigned Fund Balance

Unrestricted fund balance in the General Fund is assigned for the following purposes in the priority listed. Any remaining fund balance is unassigned. Items 1 and 2 are included as carryover appropriations each year.

1. Assigned for Contract Commitments – The amount needed to pay the balance of outstanding purchase orders
2. Assigned for Carryover Appropriations – The unspent balances in specific programs that carry forward due to internal policy rather than external requirements, e.g. facility use fees
3. Assigned for Projected Operating Deficit – To fund the projected operating deficit for the next year

Unassigned Fund Balance

Unassigned fund balance in the General Fund is allocated for the following purposes in the priority listed.

1. Unassigned – 6% Minimum per Board – Six percent (6%) of the total of revenues and incoming transfers in the General Fund per direction of the School Board
2. Unassigned – Long Range Operating Deficits – To fund the projected operating deficits in future years
3. Unassigned Fund Balance – All remaining fund balance

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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 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, and obligations to the Bellalago Educational Facilities Benefit District.

**Debt Service Funds
Estimated Revenues
2011-12**

SOURCE	ACCT NO.	2011-12	2010-11 Actual	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	3199	2,349,000.00	2,166,300.00	182,700.00
Total Federal		<u>2,349,000.00</u>	<u>2,166,300.00</u>	<u>182,700.00</u>
STATE:				
CO & DS withheld for SBE/COBI Bonds	3322	1,634,360.12	1,688,817.56	(54,457.44)
Total State		<u>1,634,360.12</u>	<u>1,688,817.56</u>	<u>(54,457.44)</u>
LOCAL:				
Sales Tax	3418	9,567,677.65	9,511,482.24	56,195.41
Lease Payments	3425	1,090,396.99	1,122,467.51	(32,070.52)
Interest	3431	-	5,768.95	(5,768.95)
Total Local		<u>10,658,074.64</u>	<u>10,639,718.70</u>	<u>18,355.94</u>
OTHER SOURCES:				
Transfers In	3630	18,372,252.28	16,933,963.70	1,438,288.58
Proceeds of Refunding Bonds	3715	-	1,205,000.00	(1,205,000.00)
Premium on Refunding Bonds	3792	-	184,474.80	(184,474.80)
Total Other Sources		<u>18,372,252.28</u>	<u>18,323,438.50</u>	<u>48,813.78</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>33,013,687.04</u>	<u>32,818,274.76</u>	<u>195,412.28</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Debt Service	2752	1,827,423.82	1,835,642.59	(8,218.77)
Total Beginning Fund Balance		<u>1,827,423.82</u>	<u>1,835,642.59</u>	<u>(8,218.77)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>34,841,110.86</u>	<u>34,653,917.35</u>	<u>187,193.51</u>

Debt Service Funds
Summary of Appropriations and Fund Balance
2011-12

	ACCT NO.	2011-12	2010-11 Actual	Difference
DEBT SERVICE/FUNCTION 9200:				
Redemption of Principal	9271	15,238,614.53	13,731,765.08	1,506,849.45
Interest	9272	15,450,991.51	15,363,411.93	87,579.58
Dues and Fees	9273	65,000.00	63,085.96	1,914.04
Total Debt Service Appropriations		30,754,606.04	29,158,262.97	1,596,343.07
OTHER USES:				
Transfers Out	9730	2,337,000.00	2,273,620.21	63,379.79
Payments to Refunded Bond Escrow Agent	9760	-	1,394,610.24	(1,394,610.24)
Total Other Financing Uses		2,337,000.00	3,668,230.45	(1,331,230.45)
TOTAL APPROPRIATIONS AND OTHER USES		33,091,606.04	32,826,493.42	265,112.62
ESTIMATED REVENUE LESS APPROPRIATIONS		(77,919.00)	-	(77,919.00)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2752	1,749,504.82	1,827,423.93	(77,919.11)
Total Ending Fund Balance		1,749,504.82	1,827,423.93	(77,919.11)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		34,841,110.86	34,653,917.35	187,193.51

**School District of Osceola County, FL
Fund 2XX Budget
2011-12**

BEGINNING FUND BALANCE	310,713.92	-	602,914.64	222.31	-	453.71
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ESTIMATED REVENUE:						
FEDERAL DIRECT QSCBs	0199					
CO&DS	0322	1,634,360.12				
LOCAL SALES TAX	0418		9,567,677.65			
LEASE	0425					
TRANSFERS IN	0630	3,708,892.00		790,529.00	506,375.00	6,248,772.52

TOTAL ESTIMATED REVENUE & OTHER SOURCES	1,634,360.12	3,708,892.00	9,567,677.65	790,529.00	-	6,248,772.52
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APPROPRIATIONS:						
PRINCIPAL	7100	1,125,000.00	2,734,530.53	369,084.00	475,000.00	3,270,000.00
INTEREST	7200	563,807.50	974,361.47	421,445.00	21,375.00	2,961,272.52
DUES & FEES	7300				10,000.00	17,500.00
TRANSFERS OUT	9300		2,337,000.00			

TOTAL APPROPRIATIONS & OTHER USES	1,688,807.50	3,708,892.00	9,568,102.50	790,529.00	-	6,248,772.52
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ESTIMATED REVENUE LESS APPROPRIATIONS	(54,447.38)	-	(424.85)	-	-	-
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FUND BALANCE AT END OF YEAR:						
RESTRICTED	275200	256,266.54	602,489.79	222.31	-	453.71

ENDING FUND BALANCE	256,266.54	-	602,489.79	222.31	-	453.71
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TOTAL APPROPRIATIONS AND ENDING FUND BAL	1,945,074.04	3,708,892.00	10,170,592.29	790,529.00	222.31	6,249,226.23
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School District of Osceola County, FL Fund 2XX Budget 2011-12	29Z 2005 COP	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP	Total COPs	Grand Total
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BEGINNING FUND BALANCE	902,962.40	-	-	10,156.84	913,795.26	1,827,423.82
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ESTIMATED REVENUE:						
FEDERAL DIRECT QSCBs	0199			2,349,000.00	2,349,000.00	2,349,000.00
CO&DS	0322			-	-	1,634,360.12
LOCAL SALES TAX	0418			-	-	9,567,677.65
LEASE	0425	1,090,396.99		1,090,396.99	1,090,396.99	1,090,396.99
TRANSFERS IN	0630	2,973,793.76	3,786,400.00	357,490.00	13,872,831.28	18,372,252.28

TOTAL ESTIMATED REVENUE & OTHER SOURCES	1,090,396.99	2,973,793.76	3,786,400.00	2,706,490.00	17,312,228.27	33,013,687.04
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APPROPRIATIONS:						
PRINCIPAL	7100	635,000.00	275,000.00	2,565,000.00	7,220,000.00	15,238,614.53
INTEREST	7200	470,943.76	2,688,793.76	1,211,400.00	2,696,490.00	15,450,991.51
DUES & FEES	7300	7,500.00	10,000.00	10,000.00	65,000.00	65,000.00
TRANSFERS OUT	9300				-	2,337,000.00

TOTAL APPROPRIATIONS & OTHER USES	1,113,443.76	2,973,793.76	3,786,400.00	2,706,490.00	17,335,275.04	33,091,606.04
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ESTIMATED REVENUE LESS APPROPRIATIONS	(23,046.77)	-	-	-	(23,046.77)	(77,919.00)
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FUND BALANCE AT END OF YEAR:						
RESTRICTED	275200	879,915.63	-	-	10,156.84	890,748.49
						1,749,504.82

ENDING FUND BALANCE	879,915.63	-	-	10,156.84	890,748.49	1,749,504.82
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TOTAL APPROPRIATIONS AND ENDING FUND BAL	1,993,359.39	2,973,793.76	3,786,400.00	2,716,646.84	18,226,023.53	34,841,110.86
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School District of Osceola County, FL Future Debt Service Payments As of 06/30/11	210 SBE Bonds	29A Classrooms First N01, N02	2A1 2007 Sales Tax Bd Series A & B	298 Bellalago EFBD	29Q 2002 COP	29Y 2004 COP	29Z 2005 COP
PROJECTS FUNDED					Celebration High, PHS Auditorium, OCSA	PHS, KES, LHS, Chestnut Elementary	Four Corners Charter School
PRINCIPAL AMOUNT OUTSTANDING	12,215,000.00	18,779,496.03	72,385,000.00	9,715,198.30	475,000.00	65,065,000.00	11,515,000.00

Principal & Interest Payments Due in:

2012	1,688,807.50	3,708,892.00	7,231,102.50	790,529.00	496,375.00	6,231,272.52	1,105,943.76
2013	1,677,530.00	3,708,892.00	7,229,877.50	777,960.00		6,235,116.26	1,098,050.01
2014	1,678,067.50	3,708,892.00	7,234,677.50	763,427.00		6,236,203.76	1,098,612.51
2015	1,690,032.50	3,708,892.00	7,229,687.50	756,634.00		6,234,166.26	1,101,856.26
2016	1,683,362.50	3,708,892.00	7,234,687.50	742,431.00		6,236,591.26	1,098,156.26
2017	1,638,893.75	3,708,892.00	7,233,687.50	730,814.00		6,225,641.26	1,098,356.26
2018	1,013,306.25		7,231,437.50	721,487.00		6,229,122.50	1,101,759.38
2019	841,537.50		7,231,737.50	709,298.00		6,229,872.50	1,092,937.50
2020	762,851.25		7,231,737.50	699,098.00		4,215,562.50	1,091,637.50
2021	745,557.50		7,230,987.50	680,882.00		4,217,562.50	1,093,184.38
2022	667,625.00		7,232,250.00	669,498.00		4,208,062.50	1,093,153.13
2023	612,125.00		7,229,750.00	659,507.00		4,207,312.50	1,090,762.50
2024	438,243.75		7,232,500.00	640,481.00		4,209,562.50	1,090,875.00
2025	300,343.75		7,234,500.00	627,244.00		4,207,600.00	1,088,962.50
2026	177,862.50			619,598.00		3,091,162.50	
2027				597,537.00		3,089,900.00	
2028				590,761.00		13,503,737.50	
2029				568,968.00			
2030				557,003.00			
2031				544,271.00			
2032				525,620.00			
2033				510,743.00			
2034				494,190.00			
2035				15,000.00			

TOTAL: 15,616,146.25 22,253,352.00 101,248,620.00 14,992,981.00 496,375.00 94,808,448.82 15,344,246.95

School District of Osceola County, FL Future Debt Service Payments As of 06/30/11						Total Debt
PROJECTS FUNDED	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP	Total COPs	Total Debt	
PRINCIPAL AMOUNT OUTSTANDING	61,870,000.00	30,915,000.00	40,500,000.00	210,340,000.00	323,434,694.33	

Principal & Interest Payments Due in:

2012	2,963,793.76	3,776,400.00	347,490.00	14,921,275.04	28,340,606.04
2013	3,463,481.26	3,769,450.00	2,521,447.56	17,087,545.09	30,481,804.59
2014	3,460,025.00	3,775,400.00	2,521,447.56	17,091,688.83	30,476,752.83
2015	3,460,662.50	3,774,400.00	2,521,447.56	17,092,532.58	30,477,778.58
2016	3,459,162.50	3,768,750.00	2,521,447.56	17,084,107.58	30,453,480.58
2017	3,469,362.50	3,775,475.00	2,521,447.56	17,090,282.58	30,402,569.83
2018	3,467,762.50	3,772,975.00	2,521,447.56	17,093,066.94	26,059,297.69
2019	3,468,812.50	3,767,975.00	2,521,447.56	17,081,045.06	25,863,618.06
2020	7,532,975.00	1,720,375.00	2,521,447.56	17,081,997.56	25,775,684.31
2021	7,528,700.00	1,724,375.00	2,521,447.56	17,085,269.44	25,742,696.44
2022	7,539,300.00	1,724,150.00	2,521,447.56	17,086,113.19	25,655,486.19
2023	7,538,650.00	1,724,550.00	2,521,447.56	17,082,722.56	25,584,104.56
2024	7,536,750.00	1,722,187.50	2,521,447.56	17,086,360.06	25,248,447.81
2025	9,268,350.00		2,521,447.56	17,080,822.56	25,392,047.31
2026	10,385,375.00		2,521,447.56	15,997,985.06	16,795,445.56
2027	10,388,437.50		2,521,447.56	15,999,785.06	16,597,322.06
2028				13,503,737.50	14,094,498.50
2029				0.00	568,968.00
2030				0.00	557,003.00
2031				0.00	544,271.00
2032				0.00	525,620.00
2033				0.00	510,743.00
2034				0.00	494,190.00
2035				0.00	15,000.00

TOTAL: 94,931,600.02 38,796,462.50 38,169,203.40 282,546,336.69 436,657,435.94

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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
2011-2012

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	Difference
STATE:				
Capital Outlay & Debt Service	321	466,497.00	473,127.18	(6,630.18)
Miscellaneous	341	300,000.00	372,602.78	(72,602.78)
PECO Maintenance	391	-	1,515,743.00	(1,515,743.00)
Charter Capital	397	2,430,637.00	2,100,376.00	330,261.00
Total State		<u>3,197,134.00</u>	<u>4,461,848.96</u>	<u>(1,264,714.96)</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	25,625,349.00	27,783,882.87	(2,158,533.87)
Interest	431	337,200.00	714,232.95	(377,032.95)
Impact Fees	496	5,916,000.00	6,768,299.64	(852,299.64)
Total Local		<u>31,878,549.00</u>	<u>35,266,415.46</u>	<u>(3,387,866.46)</u>
OTHER SOURCES:				
Transfers In	620	2,337,000.00	2,273,620.21	63,379.79
Sale of Equipment	733	-	70,156.19	(70,156.19)
Total Other Sources		<u>2,337,000.00</u>	<u>2,343,776.40</u>	<u>(6,776.40)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u><u>37,412,683.00</u></u>	<u><u>42,072,040.82</u></u>	<u><u>(4,659,357.82)</u></u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Encumbrances	2720	38,073,623.21	70,998,718.44	(32,925,095.23)
Designated Carryover Appropriations	2763	21,506,528.60	40,245,952.23	(18,739,423.63)
Undesignated Fund Balance	2769	37,821,427.53	55,174,775.54	(17,353,348.01)
Restricted for Capital Projects	2726	97,401,579.34	166,419,446.21	(69,017,866.87)
TOTAL EST REVENUE AND BEGINNING FD BAL		<u><u>134,814,262.34</u></u>	<u><u>208,491,487.03</u></u>	<u><u>(73,677,224.69)</u></u>

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2011-2012

USE	ACCT. NO.	2011-12	2010-11 Actual	Difference
APPROPRIATIONS:				
Library Books	6100	86,075.51	318,871.14	(232,795.63)
Audio-Visual Materials	6200	4,102.78	15,357.88	(11,255.10)
Buildings and Additions	6300	34,810,278.15	55,912,288.03	(21,102,009.88)
Furniture, Fixtures and Equipment	6410-20	2,588,041.22	2,265,437.89	322,603.33
Computer Equipment	6430-40	2,592,182.08	6,402,740.81	(3,810,558.73)
Vehicle Purchase	6510	1,120,000.00	-	1,120,000.00
Land Purchase	6600	198,800.06	1,984,133.05	(1,785,332.99)
Site Improvements	6700	1,089,431.43	2,485,141.54	(1,395,710.11)
Remodeling and Renovations	6800	26,192,183.26	10,458,095.14	15,734,088.12
Computer Software	6900	153,170.32	365,188.60	(212,018.28)
Cost of Issuance Fees	7300	-	8,033.85	(8,033.85)
Total Function 7400 Appropriations		<u>68,834,264.81</u>	<u>80,215,287.93</u>	<u>(11,381,023.12)</u>
OTHER USES:				
To General Fund	9100	13,998,637.00	13,940,656.06	57,980.94
To Debt Service Fund	9200	18,372,252.28	16,933,963.70	1,438,288.58
Total Other Financing Uses		<u>32,370,889.28</u>	<u>30,874,619.76</u>	<u>1,496,269.52</u>
TOTAL APPROPRIATIONS AND OTHER USES		101,205,154.09	111,089,907.69	(9,884,753.60)
ESTIMATED REVENUES LESS APPROPRIATIONS		(63,792,471.09)	(69,017,866.87)	5,225,395.78
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	<u>33,609,108.25</u>	<u>97,401,579.34</u>	<u>(63,792,471.09)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>134,814,262.34</u>	<u>208,491,487.03</u>	<u>(73,677,224.69)</u>

Capital Outlay Funds
 Estimated Revenues
 2011-2012

SOURCE	ACCT. NO.	Total	31A 2005 COBI Bonds	31B 2006 COBI Bonds	34H 2010 PECO Maintenance	34I 2011 PECO Maintenance	390 PHS Ins Reimb
STATE:							
Capital Outlay & Debt Service	321	466,497.00					
Miscellaneous	341	300,000.00					
Charter Capital	397	2,430,637.00					
Total State		3,197,134.00	0.00	0.00	0.00	0.00	0.00
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413	25,625,349.00					
Interest	431	337,200.00					
Impact Fees	496	5,916,000.00					
Total Local		31,878,549.00	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES:							
Transfers In	620	2,337,000.00					
Total Other Sources		2,337,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES							
		37,412,683.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE AT BEGINNING OF YEAR:							
Reserve for Encumbrances	2720	38,073,623.21	2,730.00	132,761.73	9,482.03	397,159.41	243,120.61
Designated Carryover Appropriations	2763	21,506,528.60	121,465.13	822,824.07	32,404.43	827,509.66	673,152.98
Undesignated Fund Balance	2769	37,821,427.53	51,990.08	830.69	321.23	2,571.33	307.87
Restricted for Capital Projects	2726	97,401,579.34	176,185.21	956,416.49	42,207.69	1,227,240.40	916,581.46
TOTAL EST REVENUE AND BEGINNING FD BAL							
		134,814,262.34	176,185.21	956,416.49	42,207.69	1,227,240.40	916,581.46

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2011-2012

USE	ACCT. NO.	Total	31A 2005 COBI Bonds	31B 2006 COBI Bonds	34H 2010 PECO Maintenance	34I 2011 PECO Maintenance	390 PHS Ins Reimb
APPROPRIATIONS:							
Library Books	6100	86,075.51					
Audio-Visual Materials	6200	4,102.78					
Buildings and Additions	6300	34,810,278.15					
Furniture, Fixtures and Equipment	6410-20	2,588,041.22					
Computer Equipment	6430-40	2,592,182.08					
Vehicle Purchase	6510	1,120,000.00					
Land Purchase	6600	198,800.06					
Site Improvements	6700	1,089,431.43		34,105.00			
Remodeling and Renovations	6800	26,192,183.26	124,195.13	921,480.80	41,886.46	1,224,669.07	916,581.46
Computer Software	6900	153,170.32					
Total Function 7400 Appropriations		68,834,264.81	124,195.13	955,585.80	41,886.46	1,224,669.07	916,581.46
OTHER USES:							
To General Fund	9100	13,998,637.00					
To Debt Service Fund	9200	18,372,252.28					
Total Other Financing Uses		32,370,889.28	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		101,205,154.09	124,195.13	955,585.80	41,886.46	1,224,669.07	916,581.46
ESTIMATED REVENUES LESS APPROPRIATIONS		(63,792,471.09)	(124,195.13)	(955,585.80)	(41,886.46)	(1,224,669.07)	(916,581.46)
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	33,609,108.25	51,990.08	830.69	321.23	2,571.33	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		134,814,262.34	176,185.21	956,416.49	42,207.69	1,227,240.40	916,581.46

Capital Outlay Funds
 Estimated Revenues
 2011-2012

SOURCE	ACCT. NO.	390 Sale of Buses	390 Racing Commission	390 LCIF	39Q 2002 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds
STATE:								
Capital Outlay & Debt Service	321							
Miscellaneous	341		300,000.00					
Charter Capital	397							
Total State		0.00	300,000.00	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
OTHER SOURCES:								
Transfers In							2,337,000.00	
Total Other Sources	620	0.00	0.00	0.00	0.00	0.00	2,337,000.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES								
		0.00	300,000.00	0.00	0.00	0.00	2,337,000.00	0.00
FUND BALANCE AT BEGINNING OF YEAR:								
Reserve for Encumbrances	2720					16,552,369.08	2,830,415.15	6,699,684.86
Designated Carryover Appropriations	2763			114,808.07		1,673,055.22	902,164.95	7,939,603.97
Undesignated Fund Balance	2769	68,043.59	178,788.34	504,838.96	73,142.11	6,140.12	959,593.08	2,384,787.84
Restricted for Capital Projects	2726	68,043.59	178,788.34	619,647.03	73,142.11	18,231,564.42	4,692,173.18	17,024,076.67
TOTAL EST REVENUE AND BEGINNING FD BAL								
		68,043.59	478,788.34	619,647.03	73,142.11	18,231,564.42	7,029,173.18	17,024,076.67

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2011-2012

USE	ACCT. NO.	390 Sale of Buses	390 Racing Commission	390 LCIF	39Q 2002 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds
APPROPRIATIONS:								
Library Books	6100					83,655.77		2,419.74
Audio-Visual Materials	6200					9.27		4,093.51
Buildings and Additions	6300					14,635,174.03	56,442.07	4,462,281.86
Furniture, Fixtures and Equipment	6410-20					695,170.65	140,327.32	1,322,095.54
Computer Equipment	6430-40					743,436.53		1,498,012.60
Vehicle Purchase	6510							
Land Purchase	6600			120,650.11				
Site Improvements	6700					418,866.74	228,952.70	8,734.00
Remodeling and Renovations	6800		478,788.34	375,061.75		1,637,988.42	6,159,682.12	7,220,893.04
Computer Software	6900					11,122.89	21,288.89	120,758.54
Total Function 7400 Appropriations		0.00	478,788.34	495,711.86	0.00	18,225,424.30	6,606,693.10	14,639,288.83
OTHER USES:								
To General Fund	9100							
To Debt Service Fund	9200							
Total Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		0.00	478,788.34	495,711.86	0.00	18,225,424.30	6,606,693.10	14,639,288.83
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	(178,788.34)	(495,711.86)	0.00	(18,225,424.30)	(4,269,693.10)	(14,639,288.83)
FUND BALANCE AT END OF YEAR:								
Restricted for Capital Projects	2726	68,043.59	0.00	123,935.17	73,142.11	6,140.12	422,480.08	2,384,787.84
TOTAL APPROPRIATIONS AND ENDING FUND BAL		68,043.59	478,788.34	619,647.03	73,142.11	18,231,564.42	7,029,173.18	17,024,076.67

Capital Outlay Funds
 Estimated Revenues
 2011-2012

SOURCE	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	37I 2011 CO TAX	37J 2012 CO TAX
STATE:								
Capital Outlay & Debt Service	321		466,497.00					
Miscellaneous	341							
Charter Capital	397	2,430,637.00						
Total State		2,430,637.00	466,497.00	0.00	0.00	0.00	0.00	0.00
LOCAL:								
Capital Outlay Tax (1.5 Mills)	413							25,625,349.00
Interest	431							117,078.00
Impact Fees	496							
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	25,742,427.00
OTHER SOURCES:								
Transfers In	620							
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES								
		2,430,637.00	466,497.00	0.00	0.00	0.00	0.00	25,742,427.00
FUND BALANCE AT BEGINNING OF YEAR:								
Reserve for Encumbrances	2720		112,340.49	23,283.30	13,247.75	2,005.00	3,703,946.17	
Designated Carryover Appropriations	2763		312,744.06	820,988.10	149,526.29	217,555.00	6,469,170.54	
Undesignated Fund Balance	2769		287,181.48	705,235.01	355,423.13	3,094,923.35	3,983,833.73	
Restricted for Capital Projects	2726	0.00	712,266.03	1,549,506.41	518,197.17	3,314,483.35	14,156,950.44	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL								
		2,430,637.00	1,178,763.03	1,549,506.41	518,197.17	3,314,483.35	14,156,950.44	25,742,427.00

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2011-2012

USE	ACCT. NO.	3A7 Charter Capital	360 CO & DS	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	37I 2011 CO TAX	37J 2012 CO TAX
APPROPRIATIONS:								
Library Books	6100							
Audio-Visual Materials	6200							
Buildings and Additions	6300						6,738,919.89	1,087,500.00
Furniture, Fixtures and Equipment	6410-20						367,060.89	
Computer Equipment	6430-40						334,026.40	
Vehicle Purchase	6510							1,120,000.00
Land Purchase	6600							
Site Improvements	6700			300,000.00			1,872.99	
Remodeling and Renovations	6800		1,175,084.55	544,271.40	162,774.04	219,560.00	2,931,236.54	2,000,000.00
Computer Software	6900							
Total Function 7400 Appropriations		0.00	1,175,084.55	844,271.40	162,774.04	219,560.00	10,373,116.71	4,207,500.00
OTHER USES:								
To General Fund	9100	2,430,637.00						11,568,000.00
To Debt Service Fund	9200							8,414,587.76
Total Other Financing Uses		2,430,637.00	0.00	0.00	0.00	0.00	0.00	19,982,587.76
TOTAL APPROPRIATIONS AND OTHER USES		2,430,637.00	1,175,084.55	844,271.40	162,774.04	219,560.00	10,373,116.71	24,190,087.76
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	(708,587.55)	(844,271.40)	(162,774.04)	(219,560.00)	(10,373,116.71)	1,552,339.24
FUND BALANCE AT END OF YEAR:								
Restricted for Capital Projects	2726	0.00	3,678.48	705,235.01	355,423.13	3,094,923.35	3,783,833.73	1,552,339.24
TOTAL APPROPRIATIONS AND ENDING FUND BAL		2,430,637.00	1,178,763.03	1,549,506.41	518,197.17	3,314,483.35	14,156,950.44	25,742,427.00

Capital Outlay Funds
 Estimated Revenues
 2011-2012

SOURCE	ACCT. NO.	Capacity					Total
		391 2007 Impact Fees	3A4 2008 Impact Fees	3A5 2009 Impact Fees	3A6 2010 Impact Fees	392 2011 Impact Fees	
STATE:							
Capital Outlay & Debt Service	321						466,497.00
Miscellaneous	341						300,000.00
Charter Capital	397						2,430,637.00
Total State		0.00	0.00	0.00	0.00	0.00	3,197,134.00
LOCAL:							
Capital Outlay Tax (1.5 Mills)	413						25,625,349.00
Interest	431					220,122.00	337,200.00
Impact Fees	496					5,916,000.00	5,916,000.00
Total Local		0.00	0.00	0.00	0.00	6,136,122.00	31,878,549.00
OTHER SOURCES:							
Transfers In	620						2,337,000.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	2,337,000.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES							
		0.00	0.00	0.00	0.00	6,136,122.00	37,412,683.00
FUND BALANCE AT BEGINNING OF YEAR:							
Reserve for Encumbrances	2720	2,603,013.22	4,748,064.41				38,073,623.21
Designated Carryover Appropriations	2763	301,453.60	49,952.58	78,149.95			21,506,528.60
Undesignated Fund Balance	2769	81,833.71	1,215,721.25	8,550,864.41	8,542,213.82	6,772,842.40	37,821,427.53
Restricted for Capital Projects	2726	2,986,300.53	6,013,738.24	8,629,014.36	8,542,213.82	6,772,842.40	97,401,579.34
TOTAL EST REVENUE AND BEGINNING FD BAL							
		2,986,300.53	6,013,738.24	8,629,014.36	8,542,213.82	6,772,842.40	134,814,262.34

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2011-2012

USE	ACCT. NO.	Capacity					Total
		391 2007 Impact Fees	3A4 2008 Impact Fees	3A5 2009 Impact Fees	3A6 2010 Impact Fees	393 2012 Impact Fees	
APPROPRIATIONS:							
Library Books	6100						86,075.51
Audio-Visual Materials	6200						4,102.78
Buildings and Additions	6300	2,731,367.62	4,736,092.68		362,500.00		34,810,278.15
Furniture, Fixtures and Equipment	6410-20	59,492.65	3,894.17				2,588,041.22
Computer Equipment	6430-40	16,706.55					2,592,182.08
Vehicle Purchase	6510						1,120,000.00
Land Purchase	6600			78,149.95			198,800.06
Site Improvements	6700	96,900.00					1,089,431.43
Remodeling and Renovations	6800		58,030.14				26,192,183.26
Computer Software	6900						153,170.32
Total Function 7400 Appropriations		2,904,466.82	4,798,016.99	78,149.95	362,500.00	0.00	68,834,264.81
OTHER USES:							
To General Fund	9100						13,998,637.00
To Debt Service Fund	9200			8,024,772.52	1,932,892.00		18,372,252.28
Total Other Financing Uses		0.00	0.00	8,024,772.52	1,932,892.00	0.00	32,370,889.28
TOTAL APPROPRIATIONS AND OTHER USES		2,904,466.82	4,798,016.99	8,102,922.47	2,295,392.00	0.00	101,205,154.09
ESTIMATED REVENUES LESS APPROPRIATIONS		(2,904,466.82)	(4,798,016.99)	(8,102,922.47)	(2,295,392.00)	0.00	(63,792,471.09)
FUND BALANCE AT END OF YEAR:							
Restricted for Capital Projects	2726	81,833.71	1,215,721.25	526,091.89	6,246,821.82	6,772,842.40	33,609,108.25
TOTAL APPROPRIATIONS AND ENDING FUND BAL		2,986,300.53	6,013,738.24	8,629,014.36	8,542,213.82	6,772,842.40	134,814,262.34

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2011-12 to 2015-16						
Revised 8/23/11	2011-12	2012-13	2013-14	2014-15	2015-16	5 Year total
Non-Capacity Revenues and Other Sources:						
CO&DS Flowthrough	466,497	466,497	466,497	466,497	466,497	2,332,485
PECO Regular	-	-	-	-	-	-
PECO M&R, ADA, H&S	500,000	500,000	500,000	500,000	500,000	2,000,000
1.5 Mill CO TAX	25,625,349	25,625,349	26,137,856	27,183,371	28,542,539	133,114,464
1/4 Cent Sales Tax Net Flowthrough	2,337,000	2,720,443	3,213,994	3,740,565	4,284,598	16,296,600
Charter Capital	2,430,637	2,430,637	2,430,637	2,430,637	2,430,637	12,153,185
Interest	117,078	126,297	108,871	103,289	112,430	567,965
Miscellaneous	300,000	300,000	300,000	300,000	300,000	1,500,000
Certificates of Participation, New Issues	-	-	-	-	-	-
Beginning Uncommitted Fund Balance, Non-Capacity	12,657,952	12,629,675	10,887,109	10,328,884	11,242,983	64,457,470
Carryover Balance for Previously Funded Projects	51,799,518					
Total Non-Capacity Revenues and Other Sources	95,734,031	44,798,898	44,044,964	45,053,242	47,879,684	232,422,168
Capacity Revenues and Other Sources						
Impact Fees	5,916,000	6,596,000	6,596,000	6,925,800	7,272,090	33,305,890
Miscellaneous	-	-	-	-	-	-
Interest	220,122	209,794	178,262	146,404	117,545	872,128
Beginning Uncommitted Fund Balance, Capacity	25,163,476	20,979,433	17,826,219	14,640,386	11,754,531	32,944,109
Carryover Balance for Previously Funded Projects	7,780,634					
Total Capacity Revenues and Other Sources	39,080,231	27,785,227	24,600,481	21,712,589	19,144,166	67,122,127
TOTAL SOURCES	134,814,262	72,584,125	68,645,446	66,765,832	67,023,850	299,544,296

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2011-12
Revised 8/23/11

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr. Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2011-12	2012-13	2013-14	2014-15	2015-16	5 Year total 2011/12-2015/16
NON-CAPACITY USES														
RECURRING PROJECTS:														
Health & Safety							289,550	422,326	950,000	950,000	950,000	950,000	950,000	4,750,000
*General School Facility Maintenance (Tsf to General Fund)							5,673	52,7659	8,600,000	8,686,000	8,772,860	8,860,589	8,949,194	43,868,643
Athletic Facilities							209,171		70,000	70,000	70,000	70,000	70,000	350,000
Technology									1,164,113	1,347,113	1,360,584	1,374,190	1,387,932	6,635,932
Buses - Replacement									1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	5,600,000
*Property Casualty Insurance (Tsf to General Fund)									1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	9,900,000
*Charter Capital and Class Size Reduction Penalties (Tsf to General Fund)									2,430,637	2,430,637	2,430,637	2,430,637	2,430,637	12,153,185
Portable Rent (Tsf to General Fund)									988,000	599,000	549,000	549,000	549,000	3,184,000
Portable Installation									500,000	740,000	500,000	500,000	500,000	2,740,000
Portable Removal							38,505	22,317	-	44,000	-	-	-	44,000
*Chargeback Facilities Dept Staff									1,087,500	1,450,000	1,450,000	1,450,000	1,450,000	6,887,500
TOTAL RECURRING PROJECTS							542,899	972,302	18,890,250	19,366,750	19,183,081	19,284,416	19,386,763	96,111,260
RENOVATION/REMODELING PROJECTS:														
HIGH SCHOOLS														
Osceola HS comprehensive (existing) Phase I							13,813,747	1,514,306						-
Osceola HS comprehensive PFE (existing)							574,764	1,489,327						-
OHS Land								43,128						-
St Cloud HS comprehensive (existing) Phase I							5,430,640	2,109,264						-
St Cloud HS comprehensive PFE (existing)							620,846	290,854						-
Gateway HS Core Addition	High	Construction					1,266,559	46,634						-
Gateway HS Cafeteria Expansion	High	Construction					1,791,062	369,181						-
ELEMENTARY SCHOOLS														
Highlands ES Comprehensive Renovation	Elem	Construction					2,032,548	1,392,109						-
Thacker Avenue ES Admin, Media, Cafeteria, Renovation	Elem	Construction					1,111,621	3,603,123						-
Michigan Avenue ES Comprehensive Renovation	Elem	Construction						225,000						-
Celebration K8 Hearth Reconfiguration	Construction	Construction					1,750,673	127,412						-
Celebration K8 Hearth Reconfiguration PFE		PFE						86,380						-
Police and Fire Academy		Planning												-
DISTRICT ANCILLARY/ADMINISTRATION SPACE														
Bus Parking/Fueling							292,124	1,826						-
Admin, Building Exterior Repair							52,303	1,166						-
LONG RANGE CAPITAL PROGRAMS														
Cyclical Capital Renewal (Replacements of parts)							1,442,761	8,804,561	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Cyclical Computer Replacement														-
TOTAL RENOVATION/REMODELING							30,179,646	20,104,671	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
DEBT SERVICE:														
Repay LOANS - Long Term (COPS) (including 2009A Refunding)									13,515,341	13,485,748	13,489,329	13,486,629	13,482,204	67,459,550
Repay LOANS - Long Term (COPS) new issues 9/10									357,490	2,531,448	2,531,448	2,531,448	2,531,448	10,483,280
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 - EFBID									790,529	777,960	763,427	756,634	742,431	3,830,981
CHARGE TO CAPACITY									(9,957,665)	(9,959,008)	(9,960,096)	(9,958,058)	(3,708,892)	(43,543,719)
TOTAL DEBT SERVICE									8,414,888	10,545,039	10,533,000	10,525,844	16,756,082	56,774,553
Previously Funded Projects in Fund Balance									51,799,518					51,799,518
Total Non-Capacity Uses							30,722,546	21,076,972	83,104,356	33,911,789	33,716,081	33,810,260	40,142,846	224,685,331

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2011-12
 Revised 8/23/11

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr. Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2011-12	2012-13	2013-14	2014-15	2015-16	5 Year total 2011/12-2015/16
CAPACITY USES														
NEW SCHOOL PROJECTS:														
Elementary														
Elementary L. (KOA Poinciana)	Elem	Land												
Elementary L. (KOA Poinciana)	Elem	Planning												
Elementary L. (KOA Poinciana)	Elem	FPE												
Elementary L. (KOA Poinciana)	Elem	Construction	982	982	Aug-09	2009-10								
Elementary N. (East Lake)	Elem	Land												
Elementary N. (East Lake)	Elem	Planning												
Elementary N. (East Lake)	Elem	FPE					1,065							
Elementary N. (East Lake)	Elem	Construction	1092	1092	Aug-10	2010-11	430	80,000						
Middle														
Middle DD (Pleasant Hill)	Middle	Land												
Middle DD (Pleasant Hill)	Middle	Planning												
Middle DD (Pleasant Hill)	Middle	FPE					355,046							
Middle DD (Pleasant Hill)	Middle	Construction					65,198							
DEBT SERVICE														
Repay LOANS - Long Term (COPS) (including 2,009A Refunding)									6,248,773	6,250,116	6,251,204	6,249,166		24,999,259
Repay LOANS - Long Term (COPS) new issues 9/10									3,708,892	3,708,892	3,708,892	3,708,892	3,708,892	18,544,460
Repay LOANS - Long Term (Class 1st)														
Repay LOANS - EFBD									362,500					362,500
*Facilities Dept. Staff							421,739	80,000	10,320,165	9,959,008	9,960,096	9,958,058	3,708,892	43,906,219
TOTAL NEW SCHOOL PROJECTS														
CLASSROOM + CORE CAPACITY PROJECTS:														
Gateway HS: Classroom Wing	High	Construction	500	475	Jan-11	2010-11	7,159	219,454						
Trucker Ave ES Classroom Addition	Elem	Construction	304	304	Feb-10	2009-10	2,625							
Highlands ES Classroom Addition	Elem	Construction	365	365	Aug-11	2011-12	2,174,765							
Osceola High School Capacity Classroom Additions	High	Construction	540	513	Aug-12	2012-13	2,587,459							
St. Cloud High School Capacity Classroom Additions	High	Construction	437	415	Jan-12	2011-12	2,138,459							
Parkway MS Reconfiguration of Core spaces	Middle	Construction	100	90	Aug-10	2010-11	11,972	49,953						
OTHER CAPACITY USES:														
Buses - New														
Harmony Land														
Other Capacity Uses Contingency							6,900	80,150						
TOTAL OTHER CAPACITY PROJECTS							6,929,538	349,556						
Previously Funded Projects in Fund Balance									7,780,634					7,780,634
Total Capacity Uses							7,351,078	429,556	18,100,798	9,959,008	9,960,096	9,958,058	3,708,892	51,686,853
TOTAL USES							38,073,623	21,506,529	101,205,154	43,870,797	43,676,176	43,768,318	43,851,738	276,372,183
Annual Surplus/(Deficiency) Non-Capacity									(28,277)	(1,742,566)	(558,225)	914,099	(3,506,145)	(4,921,114)
Annual Surplus/(Deficiency) Capacity									(4,184,043)	(3,153,214)	(3,185,834)	(2,885,854)	3,680,743	(9,728,201)
Annual Surplus/(Deficiency) Total									(4,212,319)	(4,895,780)	(3,744,059)	(1,971,755)	174,598	(14,649,315)
Ending Fund Balance, Non-Capacity									12,629,675	10,887,109	10,328,884	11,242,983	7,736,838	7,736,838
Ending Fund Balance, Capacity									20,979,433	17,856,219	14,640,386	11,754,531	15,435,274	15,435,274
Ending Fund Balance, Total									33,609,108	28,713,328	24,969,269	22,997,514	23,172,112	23,172,112

Capital Plan Revenue Estimates
Final Budget - 9/6/11

	2011-12	2012-13	2013-14	2014-15	2015-16	Total
<u>CO & DS Flowthrough</u>						
FY 2011-12	466,497	466,497	466,497	466,497	466,497	2,332,485
<u>PECO - Regular</u>						
FY 2011-12	-	-	-	-	-	-
<u>PECO - Maintenance</u>						
FY 2011-12	-	500,000	500,000	500,000	500,000	2,000,000
<u>C.O. TAX</u>						
FY 2011-12	25,625,349 -10.00%	25,625,349 0.00%	26,137,856 2.00%	27,183,371 4.00%	28,542,539 5.00%	133,114,464
<u>SALES TAX</u>						
FY 2011-12	2,337,000 4.00%	2,720,443 4.00%	3,213,994 5.00%	3,740,565 5.00%	4,284,598 5.00%	16,296,600
<u>IMPACT FEES</u>						
FY 2011-12	5,916,000 -3.00% + -10.00%	6,596,000 -3% from FY 2010-11	6,596,000 0.00%	6,925,800 5.00%	7,272,090 5.00%	33,305,890
Total	34,344,846	35,908,289	36,914,347	38,816,233	41,065,724	187,049,439

Capital Outlay Line Items 2011-12
Cyclical Capital Renewal Items
as of September 6, 2011

Center	School/Location	Project	Description	Budget
9408	Admin Center	3200001	MAINT/RENOV	5,000.00
9408	Admin Center	3200751	FIRE ALARM	3,000.11
9408	Admin Center	3202131	REPAIR & PAINT PORTABLES	19,389.95
9408	Admin Center	3202131	EXTERIOR BLDG REFRESH	60,000.00
9408	Admin Center	3202301	HVAC REPLACEMENT - BLDG 1000	40,062.00
9408	Admin Center	3202521	UPS UPGRADE & REPLACEMENT	54,000.00
9408	Admin Center	3202791	SERVER ROOM UPGRADE BLDG 1000	229,695.43
9408	Admin Center	3203001	BOARD ROOM ADDITION	2,250.00
9002	Adult Learning Ctr	3200751	FIRE ALARM	219,560.00
9002	Adult Learning Ctr	3202151	DRIVEWAY/PARKING LOT RESURFACE	20,425.00
9002	Adult Learning Ctr	3202301	HVAC	80,000.00
9002	Adult Learning Ctr	3202791	UPGRADE APC UPS SYSTEM	5,000.00
9002	Adult Learning Ctr	3202861	PREP WORK FOR eRATE UPGRADE	4,000.00
0932	Bellalago Charter Adade	3200751	FIRE ALARM	759.84
0401	Boggy Creek	3200001	MAINT/RENOV	500.00
0401	Boggy Creek	3200751	FIRE ALARM	829.48
0401	Boggy Creek	3202131	CABINET REPLACEMENT	225,000.00
0401	Boggy Creek	3202431	LIGHTING - OUTSIDE BLDG 2	10,000.00
0401	Boggy Creek	3202791	UPS UPGRADE & REPLACEMENT	9,009.47
0401	Boggy Creek	3202861	ADD MDF/IDF	30,162.20
0902	Celebration High	3200001	MAINT/RENOV	10,655.99
0902	Celebration High	3200751	FIRE ALARM	6,356.90
0902	Celebration High	3202121	SITE DRAINAGE - SOFTBALL FIELD	29,880.00
0902	Celebration High	3202281	ROOFING	100,000.00
0902	Celebration High	3202431	ATHLETIC LIGHTING REPAIRS	15,000.00
0902	Celebration High	3202791	UPGRADE POWER SYSTEM	510.00
0902	Celebration High	3202861	PREP WORK FOR eRATE UPGRADE	96,000.00
0902	Celebration High	3202901	PRESSURE WASHING	10,000.00
0711	Celebration K-8	3200751	FIRE ALARM	1,250.00
0711	Celebration K-8	3202791	UPS UPGRADE & REPLACEMENT	13,683.44
0061	Central Ave Elem	3200751	FIRE ALARM	430.92
0061	Central Ave Elem	3202861	PREP WORK FOR eRATE UPGRADE	32,000.00
0957	Chestnut Elem	3202861	PREP WORK FOR eRATE UPGRADE	28,000.00
9102	Curriculum - St. Cloud A	3202791	UPS UPGRADE & REPLACEMENT	1,623.00
0851	Cypress	3202301	HVAC	100,000.00
0851	Cypress	3202791	UPS UPGRADE & REPLACEMENT	8,125.59
0851	Cypress	3202861	PREP WORK FOR eRATE UPGRADE	13,000.00
0831	Deerwood	3200751	INTELLIGENT METERING	730.58
0831	Deerwood	3202161	CARPET REPLACEMENT	70,003.90
0831	Deerwood	3202281	ROOFING-CORRECT INSTALLATION ISSUES	57,155.00
0831	Deerwood	3202281	ROOFING	1,500,000.00
0831	Deerwood	3202301	HVAC	100,000.00
0831	Deerwood	3202861	PREP WORK FOR eRATE UPGRADE	51,000.00

Capital Outlay Line Items 2011-12
Cyclical Capital Renewal Items
as of September 6, 2011

Center	School/Location	Project	Description	Budget
0091	Denn John	3200751	FIRE ALARM	200.80
0091	Denn John	3202201	WATER INTRUSION REPAIRS	65,000.00
0091	Denn John	3203001	REMODEL CLASSROOM FOR PMH	10,000.00
0041	Discovery	3200751	FIRE ALARM	29.83
0041	Discovery	3202861	ADD 208V OUTLET PER MDF/IDF	454.99
9505	District	3200001	MAINT/RENOV	1,379,404.99
9403	District	3200001	ROUTINE MAINTENANCE	26,712.43
9505	District	3202131	REPAIR/REPAINT	328,320.17
9505	District	3202161	CARPET/VCT REPLACEMENT	270,358.08
9505	District	3202181	PLAYGROUND RENEWALS	8,050.57
9505	District	3202281	METAL ROOF CLEANING & SEALANT	237,250.00
9505	District	3202301	REPLACE/ADD MINI-SPLIT UNITS IN MDF/IDF	245,684.26
9505	District	3202431	LIGHTING	3,644.42
9505	District	3202861	WHITEBOARD RETROFIT	5,013.00
9505	District	3202901	PRESSURE WASHING	128,391.32
9505	District	3600601	CO WIDE ADA	217,496.18
9505	District	3900991	ENERGY CONSERVATION	42,448.29
9404	Facilities	3200001	MAINT/RENOV	1,100.00
0931	Flora Ridge Elem	3200001	MAINT/RENOV	3,570.00
0931	Flora Ridge Elem	3202861	PREP WORK FOR eRATE UPGRADE	23,000.00
0601	Gateway High	3200751	FIRE ALARM	1,250.00
0601	Gateway High	3202121	SITE DRAINAGE	34,105.00
0601	Gateway High	3202131	PAINT INTERIOR OF 5 CLASSROOM WINGS	8,440.12
0601	Gateway High	3202431	ATHLETIC LIGHTING REPAIRS	15,000.00
0601	Gateway High	3202631	MARQUIS SIGN	16,883.52
0601	Gateway High	3202791	UPS UPGRADE & REPLACEMENT	16,113.10
0601	Gateway High	3202861	PREP WORK FOR eRATE UPGRADE	160,000.00
0011	Harmony Elem	3202431	LIGHTING	5,000.00
0011	Harmony Elem	3202431	RELOCATE LAMP FIXTURES	5,000.00
0922	Harmony High	3200751	FIRE ALARM	564.95
0922	Harmony High	3202301	CHILLED WATER VALVES	60,000.00
0922	Harmony High	3202431	ATHLETIC LIGHTING REPAIRS	15,000.00
0922	Harmony High	3202791	STANDBY POWER SYSTEM & DATA DROPS	1,020.00
0922	Harmony High	3202791	PRIMARY POWER TO AG CNTR/GRNHSE	17,326.54
0922	Harmony High	3202861	PREP WORK FOR eRATE UPGRADE	49,000.00
0501	Hickory Tree	3202181	PLAYGROUND	51,842.95
0501	Hickory Tree	3202321	RESTROOM REFURBISHMENT	80,000.00
0501	Hickory Tree	3202861	WHITEBOARD RETROFIT	19,170.06
0071	Highlands	3200751	FIRE ALARM	1,250.00
0341	Horizon Middle	3200751	FIRE ALARM	386.30
0341	Horizon Middle	3202431	LIGHTING	12,126.05
0341	Horizon Middle	3202701	PLUMBING REPAIRS	1,306.20
0341	Horizon Middle	3202791	UPS UPGRADE & REPLACEMENT	3,961.94
0042	Kissimmee Elem	3200751	FIRE ALARM	141.15
0042	Kissimmee Elem	3202861	PREP WORK FOR eRATE UPGRADE	16,000.00

Capital Outlay Line Items 2011-12
 Cyclical Capital Renewal Items
 as of September 6, 2011

Center	School/Location	Project	Description	Budget
0251	Kissimmee Middle	3200751	FIRE ALARM	1,035.57
0251	Kissimmee Middle	3202381	GYM FLOOR REPLACEMENT	70,000.00
0251	Kissimmee Middle	3202511	SOFTBALL FIELD RESTORATION	50,000.00
0251	Kissimmee Middle	3202701	PLUMBING REPAIRS	4,215.26
0251	Kissimmee Middle	3202861	PREP WORK FOR eRATE UPGRADE	12,000.00
0300	Koa Elem	3202861	PREP WORK FOR eRATE UPGRADE	7,000.00
0801	Lakeview Elem	3200751	FIRE ALARM	283.56
0801	Lakeview Elem	3202161	FLOORING REPLACEMENT	166.16
0801	Lakeview Elem	3202301	HVAC	138,690.00
0801	Lakeview Elem	3202791	UPGRADE APC UPS SYSTEM	40,000.00
0801	Lakeview Elem	3202861	WHITEBOARD RETROFIT	38,156.50
0801	Lakeview Elem	3202861	PREP WORK FOR eRATE UPGRADE	34,275.00
0842	Liberty HS	3202431	ATHLETIC LIGHTING REPAIRS	15,000.00
0842	Liberty HS	3203001	MDF/IDF UPGRADES	25,000.00
9403	Maintenance	3201051	EMERGENCY GENERATOR HOOKUP	35,000.00
9403	Maintenance	3202781	SECURITY & CODE UPGRADE & REMODEL	449,469.87
9202	Media Center	3203001	REMODELING	1,150.00
0271	Michigan Avenue	3202181	PLAYGROUND	0.07
0271	Michigan Avenue	3202301	HVAC - BLDG 3 REPLACE	88,462.65
0271	Michigan Avenue	3202701	BOILER & HOT WATER PIPING	60,000.00
0271	Michigan Avenue	3203301	RENOVATIONS	111,917.55
0701	Mill Creek	3202131	CEILING REPAIR	10,000.00
0701	Mill Creek	3202181	PLAYGROUND	100,000.00
0701	Mill Creek	3202321	RESTROOM REFURBISHMENT	80,000.00
0701	Mill Creek	3202791	UPS UPGRADE & REPLACEMENT	32,419.88
9109	Mill Creek	3202301	HVAC	6,900.00
0043	Narcoossee Elem	3202431	LIGHTING	5,000.00
0043	Narcoossee Elem	3202431	RELOCATE LAMP FIXTURES	5,000.00
0040	Narcoossee Middle	3202301	HVAC	30,000.00
0040	Narcoossee Middle	3202781	SURVEILLANCE IMPROVEMENTS	37,564.64
0040	Narcoossee Middle	3202791	UPS UPGRADE & REPLACEMENT	8,400.42
0040	Narcoossee Middle Sch	3200751	FIRE ALARM	114.39
0040	Narcoossee Middle Sch	3203301	RENOVATIONS	3,408.14
0311	Neptune Middle	3202701	UPGRADE BOILERS	35,000.00
0311	Neptune Middle	3202791	UPS UPGRADE & REPLACEMENT	6,073.00
0921	OCSA	3200001	PLANTINGS	3,600.00
0921	OCSA	3202131	EXT WALL PLASTER REPAIR	70,000.00
0921	OCSA	3202701	REPLACE SUMP PUMPS & GENERATOR	70,000.00
0921	OCSA	3202791	UPS UPGRADE & REPLACEMENT	37,947.18
0081	Osceola High	3202431	ATHLETIC LIGHTING REPAIRS	15,000.00

Capital Outlay Line Items 2011-12
Cyclical Capital Renewal Items
as of September 6, 2011

Center	School/Location	Project	Description	Budget
0821	Parkway Middle	3202271	REFURBISH CAFETERIA	125,000.00
0821	Parkway Middle	3202321	RESTROOM REFURBISHMENT	80,000.00
0821	Parkway Middle	3202521	REFURBISH CAFETERIA - FF&E	25,000.00
0821	Parkway Middle	3202651	REPLACE CL3400 WITH CL3300 LOCKSET	20,000.00
0821	Parkway Middle	3202701	UPGRADE BOILERS	35,000.00
0821	Parkway Middle	3202861	PREP WORK FOR eRATE UPGRADE	4,000.00
0821	Parkway Middle	3203301	CAMPUS-WIDE IMPROVEMENTS-CORE PRJ	40,000.00
0904	Partin Settlement	3200751	FIRE ALARM	590.81
0904	Partin Settlement	3202791	UPGRADE APC UPS SYSTEM	25,000.00
0904	Partin Settlement	3202861	ADD L6 POWER	920.00
0904	Partin Settlement	3202861	PREP WORK FOR eRATE UPGRADE	13,850.00
0904	Partin Settlement	3203001	FRONT ENTRANCE SECURITY	5,981.00
0811	Pleasant Hill	3202701	UPGRADE BOILERS	35,000.00
0811	Pleasant Hill	3202791	UPGRADE APC UPS SYSTEM	25,000.00
0811	Pleasant Hill	3202861	WHITEBOARD RETROFIT	96,905.05
0811	Pleasant Hill	3202861	PREP WORK FOR eRATE UPGRADE	23,500.00
0901	Poinciana Elem	3200751	FIRE ALARM	709.71
0901	Poinciana Elem	3202791	UPS UPGRADE & REPLACEMENT	6,283.00
0841	Poinciana High	3002401	AUDITORIUM	56,442.07
0841	Poinciana High	3202301	HVAC	70,000.00
0841	Poinciana High	3202431	ATHLETIC LIGHTING REPAIRS	15,000.00
0841	Poinciana High	3202701	PLUMBING REPAIRS	5,967.32
0841	Poinciana High	3202791	UPS UPGRADE & REPLACEMENT	39,716.60
9203	Professional Devel	3200001	MAINT/RENOV	1,000.00
9203	Professional Devel	3202791	UPGRADE APC UPS SYSTEM	3,000.00
9203	Professional Devel	3202861	PREP WORK FOR eRATE UPGRADE	1,000.00
0301	Reedy Creek	3202181	PLAYGROUND	324.62
0301	Reedy Creek	3202281	ROOFING	5,000.00
0301	Reedy Creek	3202861	WHITEBOARD RETROFIT	48,641.05
9005	Ross E. Jeffries	3202301	HVAC DX REPLACEMENT	75,000.00
9005	Ross E. Jeffries	3203001	CAMPUS RENOVATIONS	558,171.45
0272	St. Cloud Middle	3112231	PARKING SHORTAGE	300,000.00
0272	St. Cloud Middle	3202281	ROOFING	50,000.00
0272	St. Cloud Middle	3202301	HVAC - REPLACE POWER VENTS	10,000.00
0272	St. Cloud Middle	3202591	OUTDOOR DINING AREA	359,309.70
0272	St. Cloud Middle	3202791	UPGRADE APC UPS SYSTEM	35,000.00
0272	St. Cloud Middle	3202861	PREP WORK FOR eRATE UPGRADE	30,148.00
9302	Student Services	3202791	UPS UPGRADE & REPLACEMENT	3,246.00
0861	TECO	3202701	REPLACE KITCHEN BOILER	25,000.00
0861	TECO	3202791	UPGRADE APC UPS SYSTEM	40,000.00
0861	TECO	3202861	PREP WORK FOR eRATE UPGRADE	25,850.00
0861	TECO	3203001	CULINARY KITCHEN REMODEL	314.58

Capital Outlay Line Items 2011-12
 Cyclical Capital Renewal Items
 as of September 6, 2011

Center	School/Location	Project	Description	Budget
0101	Thacker Ave Elem	3202301	HVAC	2,895,231.05
0101	Thacker Ave Elem	3203301	INTERCOM CABINET/RACK/UPGRADE	10,000.00
9402	Transportation	3202281	ROOFING - ST CLOUD	50,000.00
9402	Transportation	3202791	UPGRADE APC UPS SYSTEM	5,000.00
9402	Transportation	3202791	UPGRADE APC UPS SYSTEM - ST CLOUD	5,000.00
9402	Transportation	3202861	PREP WORK FOR eRATE UPGRADE	5,000.00
9402	Transportation	3203001	HOIST REMOVAL - ST CLOUD	10,000.00
9402	Transportation	3203301	FUEL SYSTEM	145,966.00
0321	Ventura	3202321	RESTROOM REFURBISHMENT	80,000.00
0321	Ventura	3202701	UPGRADE BOILERS	35,000.00
0321	Ventura	3202861	PREP WORK FOR eRATE UPGRADE	18,000.00
0321	Ventura	3202901	PRESSURE WASHING	500.00
9504	Warehouse	3202301	HVAC	24,560.00
9504	Warehouse	3202431	LIGHTING	18,361.84
9003	Zenith Programs	3200751	FIRE ALARM	515.92
9003	Zenith Programs	3202861	PREP WORK FOR eRATE UPGRADE	<u>4,000.00</u>
Total				<u><u>14,217,321.62</u></u>
Encumbered carryover				1,442,760.51
Unencumbered carryover				8,804,561.11
2011-12 New appropriations				<u>4,000,000.00</u>
				<u><u>14,247,321.62</u></u>

PLANNED NEW STUDENT STATIONS

Sub-Desc	(All)
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Sum of FISH Capacity		Fiscal Year Open		
Mo Yr Open	Description	2011-12	2012-13	Grand Total
8/1/2011	Highlands ES Classroom Addition	365		365
1/1/2012	St. Cloud High School Capacity Classroom Additions	415		415
8/1/2012	Osceola High School Capacity Classroom Additions		513	513
Grand Total		780	513	1,293

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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, Extended Day Program, and the Osceola World of Learning (OWL) program.

Special Revenue Funds-ARRA contains targeted Federal Stimulus Funds including IDEA, Title I, and Race to the Top.

Special Revenue Funds-Combined
Estimated Revenues
2011-12

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	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	3,178,233.84	3,009,591.51	168,642.33
ROTC	191	0.00	1,165,961.00	(1,165,961.00)
Vocational Education Act	201	685,831.25	554,601.56	131,229.69
State Fiscal Stabilization, K-12	210	0.00	17,379,701.00	(17,379,701.00)
State Fiscal Stabilization, Workforce Dev	211	0.00	288,473.00	(288,473.00)
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Education Jobs Fund	215	0.00	11,031,393.00	(11,031,393.00)
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	54,520.69	(54,520.69)
Individuals with Disabilities Education Act, PL94-142	230	13,763,142.24	15,157,292.03	(1,394,149.79)
Title I Targeted Assistance	240	17,576,815.88	15,732,496.61	1,844,319.27
Adult General Education	251	505,393.88	411,186.64	94,207.24
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	14,033,000.00	13,843,172.56	189,827.44
National School Lunch Act Breakfast	262	3,250,000.00	3,210,692.46	39,307.54
National School Lunch Act	263	292,608.00	289,887.88	2,720.12
U.S.D.A Commodities	265	1,206,044.00	1,072,511.00	133,533.00
Cash in Lieu of Commodities	266	0.00	988.00	(988.00)
Summer Feeding	267	634,676.00	674,050.89	(39,374.89)
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	9,297,972.60	4,380,605.01	4,917,367.59
Emergency Immigrant	293	1,298,730.65	1,727,053.56	(428,322.91)
Total Federal		65,722,448.34	89,984,178.40	(24,261,730.06)
STATE:				
Diagnostic and Learning Resource Centers	330	309,300.00	309,306.00	(6.00)
Food Service Supplement	338	0.00	0.00	0.00
Health Department	399	3,000.00	3,021.00	(21.00)
Total State		312,300.00	312,327.00	(27.00)
LOCAL:				
Interest, Including Profit on Investments	431	4,000.00	6,192.38	(2,192.38)
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	5,879,772.00	5,881,949.57	(2,177.57)
Pre-K Early Intervention	472	188,309.00	292,958.26	(104,649.26)
School-Aged Child Care/Extended Day	473	2,500,000.00	2,774,330.22	(274,330.22)
Miscellaneous Local Sources	495	47,600.00	58,922.46	(11,322.46)
Total Local		8,619,681.00	9,014,352.89	(394,671.89)
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		74,654,429.34	99,310,858.29	(24,656,428.95)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	535,521.02	394,624.39	140,896.63
Restricted for Grants and Programs	2729	7,812,849.47	5,361,627.53	2,451,221.94
Assigned for Other Programs	2741	684,791.88	407,068.85	277,723.03
Unassigned	2750	0.00	(8,483.29)	8,483.29
Total Beginning Fund Balance		9,033,162.37	6,154,837.48	2,878,324.89
TOTAL EST REVENUE AND BEGINNING FD BAL		83,687,591.71	105,465,695.77	(21,778,104.06)

Special Revenue Funds-Combined
Summary of Appropriations and Fund Balance
2011-12

	ACCT. NO.	2011-12	2010-11 Actual	Difference
Instruction	5000	28,981,492.90	48,559,192.80	(19,577,699.90)
Pupil Personnel Services	6100	1,128,588.20	2,636,820.22	(1,508,232.02)
Instructional Media	6200	64,026.16	2,924,968.28	(2,860,942.12)
Instruction and Curriculum Development	6300	5,625,656.77	7,992,926.41	(2,367,269.64)
Instructional Staff Training	6400	4,370,208.81	3,973,539.15	396,669.66
Instruction Related Technology	6500	81,428.85	133,539.39	(52,110.54)
General Administration	7200	1,117,781.82	1,976,597.10	(858,815.28)
School Administration	7300	0.00	64,239.25	(64,239.25)
Facilities Acquisition and Construction	7400	0.00	136,320.05	(136,320.05)
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	25,076,483.73	22,076,393.41	3,000,090.32
Central Services	7700	1,737,083.04	188,402.47	1,548,680.57
Planning, Research and Development	7710	1,419,767.62	18,043.84	1,401,723.78
Staff Services	7730	3,048.02	0.00	3,048.02
Pupil Transportation	7800	243,259.06	1,707,547.40	(1,464,288.34)
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	9,175.00	650.31	8,524.69
Administrative Technology Services	8200	1,664,020.96	134,724.04	1,529,296.92
Community Services	9100	2,801,506.23	3,908,629.28	(1,107,123.05)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		74,323,527.17	96,432,533.40	(22,109,006.23)
ESTIMATED REVENUES LESS APPROPRIATIONS		330,902.17	2,878,324.89	(2,547,422.72)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	535,521.02	535,521.02	0.00
Restricted for Grants and Programs	2729	8,366,365.74	8,366,365.74	0.00
Assigned for Other Programs	2741	462,177.78	462,177.78	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		9,364,064.54	9,033,162.37	330,902.17
TOTAL APPROPRIATIONS AND ENDING FUND BAL		83,687,591.71	105,465,695.77	(21,778,104.06)

Special Revenue Funds-Food Service
Estimated Revenues
2011-12

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	Difference
FEDERAL:				
National School Lunch Act Lunch	261	14,033,000.00	13,843,172.56	189,827.44
National School Lunch Act Breakfast	262	3,250,000.00	3,210,692.46	39,307.54
National School Lunch Act	263	292,608.00	289,887.88	2,720.12
U.S.D.A Commodities	265	1,206,044.00	1,072,511.00	133,533.00
Cash in Lieu of Commodities	266	0.00	988.00	(988.00)
Summer Feeding	267	634,676.00	674,050.89	(39,374.89)
Total Federal		19,416,328.00	19,091,302.79	325,025.21
STATE:				
Food Service Supplement	330	309,300.00	309,306.00	(6.00)
Health Department	399	3,000.00	3,021.00	(21.00)
Total State		312,300.00	312,327.00	(27.00)
LOCAL:				
Interest	431	4,000.00	5,599.40	(1,599.40)
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	5,879,772.00	5,881,949.57	(2,177.57)
Miscellaneous	495	17,600.00	18,441.96	(841.96)
Total Local		5,901,372.00	5,905,990.93	(4,618.93)
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		25,630,000.00	25,309,620.72	320,379.28
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	535,521.02	394,624.39	140,896.63
Restricted for Grants and Programs	2729	7,812,849.47	4,670,165.79	3,142,683.68
Assigned for Other Programs	2741	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		8,348,370.49	5,064,790.18	3,283,580.31
TOTAL EST REVENUE AND BEGINNING FD BAL		33,978,370.49	30,374,410.90	3,603,959.59

Special Revenue Funds-Food Service
Summary of Appropriations and Fund Balance
2011-12

	ACCT. NO.	2011-12	2010-11 Actual	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	7,527,764.50	6,796,576.44	731,188.06
Salaries -Overtime	102	139,000.00	208,012.69	(69,012.69)
Terminal Annual Leave	104	0.00	0.00	0.00
Salaries -Sick Leave Buy Back	105	0.00	0.00	0.00
Retirement	210	373,213.13	754,242.83	(381,029.70)
Social Security	220	578,573.81	510,622.20	67,951.61
Group Insurance	230	2,418,686.60	2,170,730.70	247,955.90
Workers' Compensation	240	200,000.00	197,314.14	2,685.86
Purchased Service	310	5,000.00	5,700.00	(700.00)
Fingerprinting	311	4,000.00	4,007.50	(7.50)
Drug Testing	312	2,100.00	2,397.50	(297.50)
Travel	330	28,900.00	25,722.60	3,177.40
Administrative Travel	331	2,000.00	407.70	1,592.30
Field Trips-Instruction	339	0.00	0.00	0.00
Repairs and Maintenance	350	98,565.84	48,983.67	49,582.17
Rentals	360	39,000.00	31,163.91	7,836.09
Communications	370	22,000.00	16,902.88	5,097.12
Garbage & Trash/Other	381	0.00	3,720.24	(3,720.24)
Postage	371	100.00	36.60	63.40
Other Purchased Services	390	100,000.00	70,817.66	29,182.34
Natural Gas	410	13,900.00	14,571.88	(671.88)
Propane or Bottled Gas	420	111,000.00	87,332.10	23,667.90
Electricity	430	890,000.00	12,801.35	877,198.65
Gasoline	450	13,000.00	12,458.39	541.61
Diesel Fuel	460	6,000.00	5,391.47	608.53
Supplies	510	461,705.49	959,937.00	(498,231.51)
Periodicals	530	50.00	0.00	50.00
Grease and Oil/Other	540	50.00	0.00	50.00
Repair Parts	550	12,000.00	9,380.93	2,619.07
Tires and Tubes	560	10.00	0.00	10.00
Food	570	9,680,526.95	8,108,532.71	1,571,994.24
USDA Donated Foods	580	1,206,044.00	915,645.04	290,398.96
Other Materials and Supplies	590	400,000.00	390,270.71	9,729.29
Pest Control	595	45,000.00	44,175.12	824.88
AV Material	622	0.00	0.00	0.00
Bldgs & Fixed Equipment	630	14,000.00	13,552.50	447.50
Furniture, Fixtures & Equipment (prop. rec.)	641	55,000.00	4,709.88	50,290.12
Furniture, Fixtures & Equipment (no prop. rec.)	642	48,593.41	5,175.69	43,417.72
Capitalized Computer Equipment	643	65,000.00	20,829.54	44,170.46
Non-capitalized Computer Equipment	644	50,000.00	49,583.52	416.48
Motor Vehicles Other Than Buses	652	30,000.00	0.00	30,000.00
Improvements Other Than Buildings	670	0.00	0.00	0.00
Remodeling & Renovations	680	0.00	0.00	0.00
Capitalized Software	691	5,000.00	0.00	5,000.00
Non-capitalized Software	692	200.00	36.00	164.00
Dues and Fees	730	18,000.00	14,472.74	3,527.26
Other Personnel Services	750	12,500.00	12,272.91	227.09
Misc Exp/Indirect Cost	790	400,000.00	497,551.67	(97,551.67)
Total Appropriations		<u>25,076,483.73</u>	<u>22,026,040.41</u>	<u>3,050,443.32</u>
OTHER USES:				
Transfers Out	9700	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>25,076,483.73</u>	<u>22,026,040.41</u>	<u>3,050,443.32</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>553,516.27</u>	<u>3,283,580.31</u>	<u>(2,730,064.04)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	535,521.02	394,624.39	140,896.63
Restricted for Grants and Programs	2729	8,366,365.74	7,953,746.10	412,619.64
Assigned for Other Programs	2741	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>8,901,886.76</u>	<u>8,348,370.49</u>	<u>412,619.64</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>33,978,370.49</u>	<u>30,374,410.90</u>	<u>3,603,959.59</u>

Special Revenue Funds-Other
Estimated Revenues
2011-12

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	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	3,178,233.84	3,009,591.51	168,642.33
ROTC	191	0.00	1,165,961.00	(1,165,961.00)
Vocational Education Act	201	685,831.25	554,601.56	131,229.69
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	54,520.69	(54,520.69)
Individuals with Disabilities Education Act, PL94-142	230	12,959,694.31	10,061,595.42	2,898,098.89
Title I Targeted Assistance	240	16,495,205.59	10,824,453.05	5,670,752.54
Adult General Education	251	505,393.88	411,186.64	94,207.24
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	3,695,397.12	4,133,534.35	(438,137.23)
Emergency Immigrant	293	1,298,730.65	1,727,053.56	(428,322.91)
Total Federal		38,818,486.64	31,942,497.78	6,875,988.86
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	592.98	(592.98)
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Pre-K Early Intervention	472	188,309.00	292,958.26	(104,649.26)
School-Aged Child Care/Extended Day	473	2,500,000.00	2,774,330.22	(274,330.22)
Miscellaneous Local Sources	495	30,000.00	40,480.50	(10,480.50)
Total Local		2,718,309.00	3,108,361.96	(390,052.96)
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		41,536,795.64	35,050,859.74	6,485,935.90
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	691,461.74	(691,461.74)
Assigned for Other Programs	2741	684,791.88	407,068.85	277,723.03
Unassigned	2750	0.00	(8,483.29)	8,483.29
Total Beginning Fund Balance		684,791.88	1,090,047.30	(405,255.42)
TOTAL EST REVENUE AND BEGINNING FD BAL		42,221,587.52	36,140,907.04	6,080,680.48

Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2011-12

	ACCT. NO.	2011-12	2010-11 Actual	Difference
Instruction	5000	27,712,239.72	16,397,480.74	11,314,758.98
Pupil Personnel Services	6100	1,081,718.17	2,221,380.22	(1,139,662.05)
Instructional Media	6200	64,026.16	13,315.15	50,711.01
Instruction and Curriculum Development	6300	5,538,699.12	7,652,552.57	(2,113,853.45)
Instructional Staff Training	6400	1,513,569.46	2,770,417.06	(1,256,847.60)
Instruction Related Technology	6500	81,428.85	70,806.25	10,622.60
General Administration	7200	977,704.93	1,595,319.80	(617,614.87)
School Administration	7300	0.00	13,899.73	(13,899.73)
Facilities Acquisition and Construction	7400	0.00	136,320.05	(136,320.05)
Fiscal Services	7500	0.00	0.00	0.00
Central Services	7700	1,737,083.04	188,402.47	1,548,680.57
Staff Services	7730	0.00	0.00	0.00
Pupil Transportation	7800	242,259.06	486,941.53	(244,682.47)
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	9,175.00	650.31	8,524.69
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	2,801,506.23	3,908,629.28	(1,107,123.05)
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		41,759,409.74	35,456,115.16	6,303,294.58
ESTIMATED REVENUES LESS APPROPRIATIONS		(222,614.10)	(405,255.42)	182,641.32
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2741	462,177.78	684,791.88	(222,614.10)
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		462,177.78	684,791.88	(222,614.10)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		42,221,587.52	36,140,907.04	6,080,680.48

**Special Revenue Funds-Other
Estimated Revenues
2011-12**

SOURCE	ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	494 O.W.I.	2011-12 TOTAL
FEDERAL:							
Head Start	130	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
Emergency School Assistance	161	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
Other Federal Direct	190	0.00	3,178,233.84	0.00	0.00	0.00	3,178,233.84
ROTC	191	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Education Act	201	685,831.25	0.00	0.00	0.00	0.00	685,831.25
Workforce Investment Act	220	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
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	12,959,694.31	0.00	0.00	0.00	0.00	12,959,694.31
Title I Targeted Assistance	240	16,495,205.59	0.00	0.00	0.00	0.00	16,495,205.59
Adult General Education	251	505,393.88	0.00	0.00	0.00	0.00	505,393.88
Higher Education Act	252	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
Nutrition Education and Training Program	268	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
Other Federal Through State	290	3,680,397.12	15,000.00	0.00	0.00	0.00	3,695,397.12
Emergency Immigrant	293	1,298,730.65	0.00	0.00	0.00	0.00	1,298,730.65
Total Federal		35,625,252.80	3,193,233.84	0.00	0.00	0.00	38,818,486.64
STATE:							
Diagnostic and Learning Resource Centers	335	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
LOCAL:							
Interest, Including Profit on Investments	431	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
Pre-K Early Intervention	472	0.00	0.00	0.00	188,309.00	0.00	188,309.00
School-Aged Child Care/Extended Day	473	0.00	0.00	2,500,000.00	0.00	0.00	2,500,000.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00	30,000.00	30,000.00
Total Local		0.00	0.00	2,500,000.00	188,309.00	30,000.00	2,718,309.00
OTHER SOURCES:							
Transfers In	610	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
TOTAL ESTIMATED REVENUE & OTHER SOURCES		35,625,252.80	3,193,233.84	2,500,000.00	188,309.00	30,000.00	41,536,795.64
FUND BALANCE AT BEGINNING OF YEAR:							
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2741	0.00	0.00	582,262.38	97,428.72	5,100.78	684,791.88
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	582,262.38	97,428.72	5,100.78	684,791.88
TOTAL EST REVENUE AND BEGINNING FD BAL		35,625,252.80	3,193,233.84	3,082,262.38	285,737.72	35,100.78	42,221,587.52

**Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2011-12**

ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	494 O.W.L	2011-12 TOTAL
Instruction	27,545,035.62	52,019.70	0.00	87,185.83	27,998.57	27,712,239.72
Pupil Personnel Services	776,607.66	305,110.51	0.00	0.00	0.00	1,081,718.17
Instructional Media	27,668.90	0.00	36,357.26	0.00	0.00	64,026.16
Instruction and Curriculum Development	5,378,845.25	152,751.66	0.00	0.00	7,102.21	5,538,699.12
Instructional Staff Training	1,481,761.95	31,807.51	0.00	0.00	0.00	1,513,569.46
Instruction Related Technology	81,428.85	0.00	0.00	0.00	0.00	81,428.85
General Administration	49,602.24	928,102.69	0.00	0.00	0.00	977,704.93
School Administration	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	73,626.27	1,663,456.77	0.00	0.00	0.00	1,737,083.04
Staff Services	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	191,449.06	50,810.00	0.00	0.00	0.00	242,259.06
Operation of Plant	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	0.00	9,175.00	0.00	0.00	0.00	9,175.00
Administrative Technology Services	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	19,227.00	0.00	2,584,482.74	197,796.49	0.00	2,801,506.23
Debt Service	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
TOTAL APPROPRIATIONS AND OTHER USES	35,625,252.80	3,193,233.84	2,620,840.00	284,982.32	35,100.78	41,759,409.74
ESTIMATED REVENUES LESS APPROPRIATIONS	0.00	0.00	(120,840.00)	(96,673.32)	(5,100.78)	(222,614.10)
FUND BALANCE AT END OF YEAR:						
Nonspendable-Inventory	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	0.00	0.00	461,422.38	755.40	0.00	462,177.78
Unassigned	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance	0.00	0.00	461,422.38	755.40	0.00	462,177.78
TOTAL APPROPRIATIONS AND ENDING FUND BAL	35,625,252.80	3,193,233.84	3,082,262.38	285,737.72	35,100.78	42,221,587.52

Special Revenue Funds-ARRA Stabilization/Stimulus

Estimated Revenues

2011-12

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	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	0.00	17,379,701.00	(17,379,701.00)
State Fiscal Stabilization, Workforce Dev	211	0.00	288,473.00	(288,473.00)
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Education Jobs Fund	215	0.00	11,031,393.00	(11,031,393.00)
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	803,447.93	5,095,696.61	(4,292,248.68)
Title I Targeted Assistance	240	1,081,610.29	4,908,043.56	(3,826,433.27)
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	5,602,575.48	247,070.66	5,355,504.82
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		7,487,633.70	38,950,377.83	(31,462,744.13)
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		7,487,633.70	38,950,377.83	(31,462,744.13)
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2741	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		7,487,633.70	38,950,377.83	(31,462,744.13)

**Special Revenue Funds-ARRA Stabilization/Stimulus
Summary of Appropriations and Fund Balance
2011-12**

	ACCT. NO.	2011-12	2010-11 Actual	Difference
Instruction	5000	1,269,253.18	32,161,712.06	(30,892,458.88)
Pupil Personnel Services	6100	46,870.03	415,440.00	(368,569.97)
Instructional Media	6200	0.00	2,911,653.13	(2,911,653.13)
Instruction and Curriculum Development	6300	86,957.65	340,373.84	(253,416.19)
Instructional Staff Training	6400	2,856,639.35	1,203,122.09	1,653,517.26
Instruction Related Technology	6500	0.00	62,733.14	(62,733.14)
General Administration	7200	140,076.89	381,277.30	(241,200.41)
School Administration	7300	0.00	50,339.52	(50,339.52)
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	50,353.00	(50,353.00)
Planning, Research and Development	7710	1,419,767.62	18,043.84	1,401,723.78
Staff Services	7730	3,048.02	0.00	3,048.02
Pupil Transportation	7800	1,000.00	1,220,605.87	(1,219,605.87)
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	1,664,020.96	134,724.04	1,529,296.92
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		7,487,633.70	38,950,377.83	(31,462,744.13)
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00
Assigned for Other Programs	2741	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		7,487,633.70	38,950,377.83	(31,462,744.13)

**Special Revenue Funds-ARRA Stabilization/Stimulus
Estimated Revenues
2011-12**

SOURCE	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	434 Race to the Top	2011-12 TOTAL
FEDERAL:						
Head Start	130	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
Emergency School Assistance	161	0.00	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	803,447.93	0.00	0.00	803,447.93
Title I Targeted Assistance	240	0.00	1,081,610.29	0.00	0.00	1,081,610.29
Adult General Education	251	0.00	0.00	0.00	0.00	0.00
Higher Education Act	252	0.00	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	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
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00	0.00
Other Federal Through State	290	0.00	17,796.28	0.00	5,584,779.20	5,602,575.48
Emergency Immigrant	293	0.00	0.00	0.00	0.00	0.00
Total Federal		0.00	1,902,854.50	0.00	5,584,779.20	7,487,633.70
STATE:						
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00	0.00
LOCAL:						
Interest, Including Profit on Investments	430	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
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00	0.00
School-Aged Child Care/Extended Day	473	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	0.00	0.00
OTHER SOURCES:						
Transfers In	610	0.00	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		0.00	1,902,854.50	0.00	5,584,779.20	7,487,633.70
FUND BALANCE AT BEGINNING OF YEAR:						
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2741	0.00	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		0.00	1,902,854.50	0.00	5,584,779.20	7,487,633.70

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

2011-12

	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	434 Race to the Top	2011-12 TOTAL
Instruction	5000	0.00	1,076,439.82	0.00	192,813.36	1,269,253.18
Pupil Personnel Services	6100	0.00	46,870.03	0.00	0.00	46,870.03
Instructional Media	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development	6300	0.00	82,058.65	0.00	4,899.00	86,957.65
Instructional Staff Training	6400	0.00	630,048.27	0.00	2,226,591.08	2,856,639.35
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	63,389.71	0.00	76,687.18	140,076.89
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00	0.00
Planning, Research and Development	7710	0.00	0.00	0.00	1,419,767.62	1,419,767.62
Staff Services	7730	0.00	3,048.02	0.00	0.00	3,048.02
Pupil Transportation	7800	0.00	1,000.00	0.00	0.00	1,000.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	1,664,020.96	1,664,020.96
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		0.00	1,902,854.50	0.00	5,584,779.20	7,487,633.70
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
FUND BALANCE AT END OF YEAR:						
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2741	0.00	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		0.00	1,902,854.50	0.00	5,584,779.20	7,487,633.70

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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.

The District maintains a stand-alone insurance program for workers compensation and property casualty. The 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
2011-12**

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	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	1,000.00	8,593.32	(7,593.32)
Premiums	484	52,409,101.00	50,445,064.81	1,964,036.19
-		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>52,410,101.00</u>	<u>50,453,658.13</u>	<u>1,956,442.87</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>52,410,101.00</u>	<u>50,453,658.13</u>	<u>1,956,442.87</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		15,183,005.89	9,699,281.20	5,483,724.69
Total Beginning Net Assets		<u>15,183,005.89</u>	<u>9,699,281.20</u>	<u>5,483,724.69</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>67,593,106.89</u>	<u>60,152,939.33</u>	<u>7,440,167.56</u>

**Internal Service Fund 700 Combined
Summary of Appropriations and Net Assets
2011-12**

	ACCT. NO.	2011-12	2010-11 Actual	Difference
GROUP INSURANCE APPROPRIATIONS:				
	7770			
Professional & Technical Services	3100	3,365,295.00	3,420,951.07	-55,656.07
Insurance & Bond Premiums	3200	2,468,436.00	3,409,434.84	-940,998.84
Supplies	5100	5,000.00	13,808.98	(8,808.98)
Claims Expense	7700	45,034,684.00	38,125,738.55	6,908,945.45
Total Group Insurance Appropriations		<u>50,873,415.00</u>	<u>44,969,933.44</u>	<u>5,903,481.56</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>50,873,415.00</u>	<u>44,969,933.44</u>	<u>5,903,481.56</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>1,536,686.00</u>	<u>5,483,724.69</u>	<u>-3,947,038.69</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		16,719,691.89	15,183,005.89	1,536,686.00
Total Ending Net Assets		<u>16,719,691.89</u>	<u>15,183,005.89</u>	<u>1,536,686.00</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>67,593,106.89</u>	<u>60,152,939.33</u>	<u>7,440,167.56</u>

Health & Life Insurance Trust Fund 711
Estimated Revenues
2011-12

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	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	1,000.00	712.82	287.18
Premiums	484			
- Employer	.070	39,702,000.00	37,982,454.55	1,719,545.45
- Employee	.071	7,077,820.00	6,763,905.02	313,914.98
- Retiree	.072	1,800,000.00	1,889,269.75	(89,269.75)
- COBRA	.073	200,000.00	197,149.27	2,850.73
Total Local		<u>48,780,820.00</u>	<u>46,833,491.41</u>	<u>1,947,328.59</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>48,780,820.00</u>	<u>46,833,491.41</u>	<u>1,947,328.59</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets*		8,977,733.22	4,022,192.03	4,955,541.19
Total Beginning Net Assets		<u>8,977,733.22</u>	<u>4,022,192.03</u>	<u>4,955,541.19</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>57,758,553.22</u>	<u>50,855,683.44</u>	<u>6,902,869.78</u>

* Health Reimbursement Account balances at 7/1/11 are approximately \$855,000.

Health & Life Insurance Trust Fund 711
Summary of Appropriations and Net Assets
2011-12

	ACCT. NO.	2011-12	2010-11 Actual	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
Professional & Technical Services	3100	3,160,140.00	3,247,456.07	(87,316.07)
Insurance & Bond Premiums	3200	588,900.00	1,190,016.28	(601,116.28)
Supplies	5100	5,000.00	13,808.98	(8,808.98)
Claims Expense	7700	43,490,094.00	37,426,668.89	6,063,425.11
Total Health & Life Ins Appropriations		<u>47,244,134.00</u>	<u>41,877,950.22</u>	<u>5,366,183.78</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>47,244,134.00</u>	<u>41,877,950.22</u>	<u>5,366,183.78</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>1,536,686.00</u>	<u>4,955,541.19</u>	<u>(3,418,855.19)</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets*		10,514,419.22	8,977,733.22	1,536,686.00
Total Ending Net Assets		<u>10,514,419.22</u>	<u>8,977,733.22</u>	<u>1,536,686.00</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>57,758,553.22</u>	<u>50,855,683.44</u>	<u>6,902,869.78</u>

* Health Reimbursement Account balances at 6/30/12 are estimated to be approximately \$750,000.

Casualty Insurance Loss Fund 712
Estimated Revenues
2011-12

SOURCE	ACCT. NO.	2011-12	2010-11 Actual	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	7,880.50	0.00
Premiums	484			
- Property & Casualty		1,980,000.00	2,028,068.22	(48,068.22)
- Workers Compensation		1,649,281.00	1,584,218.00	65,063.00
-		0.00	0.00	0.00
-		0.00	0.00	0.00
Total Local		<u>3,629,281.00</u>	<u>3,620,166.72</u>	<u>16,994.78</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>3,629,281.00</u>	<u>3,620,166.72</u>	<u>16,994.78</u>
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		6,205,272.67	5,677,089.17	528,183.50
Total Beginning Net Assets		<u>6,205,272.67</u>	<u>5,677,089.17</u>	<u>528,183.50</u>
TOTAL EST REVENUE AND BEGINNING NET ASSETS		<u>9,834,553.67</u>	<u>9,297,255.89</u>	<u>545,178.28</u>

Casualty Insurance Loss Fund 712
Summary of Appropriations and Net Assets
2011-12

	ACCT. NO.	2011-12	2010-11 Actual	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
Professional & Technical Services	3100	205,155.00	173,495.00	31,660.00
Insurance & Bond Premiums	3200	1,879,536.00	2,219,418.56	(339,882.56)
Supplies	5100	0.00	0.00	0.00
Claims Expense	7700	1,544,590.00	699,069.66	845,520.34
Total Casualty Insurance Appropriations		<u>3,629,281.00</u>	<u>3,091,983.22</u>	<u>537,297.78</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>3,629,281.00</u>	<u>3,091,983.22</u>	<u>537,297.78</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		<u>0.00</u>	<u>528,183.50</u>	<u>-520,303.00</u>
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		<u>6,205,272.67</u>	<u>6,205,272.67</u>	<u>0.00</u>
Total Ending Net Assets		<u>6,205,272.67</u>	<u>6,205,272.67</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>9,834,553.67</u>	<u>9,297,255.89</u>	<u>537,297.78</u>

**THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA
INSURANCE RATES
2011-2012**

<u>ACTIVE EMPLOYEES</u>	2011-2012 ANNUAL RATE
BOARD CONTRIBUTION	\$6,108.00
CIGNA CHOICE FUND HEALTH REIMBURSEMENT ARRANGEMENT (HRA)	
SINGLE	\$500.00
SPOUSE	\$5,020.00
CHILD(REN)	\$5,180.00
FAMILY	\$10,100.00
HALF-FAMILY	\$5,180.00
CIGNA OPEN ACCESS PLUS IN-NETWORK PLAN 70/30	
SINGLE	\$0.00
SPOUSE	\$4,580.00
CHILD(REN)	\$2,540.00
FAMILY	\$6,300.00
HALF-FAMILY	\$1,900.00
<u>RETIREEES</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