

**Public Hearing on Final
Budget
September 07, 2010**

School Board Members

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



ANNUAL BUDGET 2010-2011

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Michael A. Grego, Ed.D.
Superintendent

William C. Collins
Chief Business & Finance Officer

Todd C. Seis
Director of Budget

Student Achievement - Our Number One Priority

AN EQUAL OPPORTUNITY EMPLOYER

FINAL BUDGET TABLE OF CONTENTS

INTRODUCTION

Osceola School District Budget Summary - All Funds	I-1
Summary of Budget Changes from Tentative Budget Adoption	I-2
Public School Funding Summary	
2007-08 2nd Calculation vs. 2010-11 2nd Calculation	I-3
2009-10 4th Calculation vs. 2010-11 2nd Calculation	I-4
Total and Per FTE Funding History	I-5
FTE History	I-6
Certification of School Taxable Value (Form DR420S)	I-7
School District Tax Millage & Levy History	I-9
10-005 Resolution Adopting Additional .25 Mills to Meet Critical Needs	I-10
Resolution Adopting Tentative Millage Rates	I-13
Resolution Adopting Tentative Budget	I-14

RESOLUTIONS

Resolution 11-023 Determining Revenues and Millages Levied	R-1
Resolution 11-024 Determining Critical Needs Revenues and Millages Levied	R-3
Resolution 11-025 Adopting Final Budget	R-4

I - GENERAL FUND - 1XX

General Fund and Federal Stabilization Including Additional .25 Mills

General Fund Narrative	1-2
Summary of Estimated Revenues and Beginning Fund Balance	1-3
Estimated Revenue Detail	1-4
Summary of Appropriations and Ending Fund Balance	1-5
Appropriations by Major Budgetary Category	1-6
Budget Conventions	1-7

II - DEBT SERVICE FUNDS - 2XX

Debt Service Fund Narrative	2-2
Combined Estimated Revenues and Beginning Fund Balance	2-3
Combined Appropriations and Ending Fund Balance	2-4
Estimated Revenues and Appropriations by Fund	2-5
Future Debt Service Payments	2-7

III - CAPITAL PROJECTS FUNDS - 3XX

Capital Projects Fund Narrative	3-2
Combined Estimated Revenues and Beginning Fund Balance	3-3
Combined Appropriations and Ending Fund Balance	3-4
Estimated Revenues and Appropriations by Fund	3-5
Proposed Five Year Capital Outlay Plan	3-13
Planned New Student Stations	3-16

IV - SPECIAL REVENUE FUNDS - 4XX	
Special Revenue Fund Narrative	4-2
Combined Special Revenue Funds	
Summary of Estimated Revenues and Beginning Fund Balance	4-3
Summary of Appropriations and Ending Fund Balance	4-4
Special Revenue Fund - Food Service	
Estimated Revenues and Beginning Fund Balance	4-5
Appropriations and Ending Fund Balance	4-6
Special Revenue Funds - Other	
Summary of Estimated Revenues and Beginning Fund Balance	4-7
Summary of Appropriations and Ending Fund Balance	4-8
Estimated Revenues and Beginning Fund Balances by Fund	4-9
Appropriations and Ending Fund Balances by Fund	4-10
Special Revenue Funds - ARRA Stabilization/Stimulus	
Summary of Estimated Revenues and Beginning Fund Balance	4-11
Summary of Appropriations and Ending Fund Balance	4-12
Estimated Revenues and Beginning Fund Balances by Fund	4-13
Appropriations and Ending Fund Balances by Fund	4-14
 VII - INTERNAL SERVICE FUNDS - 7XX	
Internal Service Fund Narrative	5-2
Combined Internal Service Funds	
Summary of Estimated Revenues and Beginning Fund Balance	5-3
Summary of Appropriations and Ending Fund Balance	5-4
Health and Life Insurance Trust Fund	
Estimated Revenues and Beginning Fund Balance	5-5
Appropriations and Ending Fund Balance	5-6
Casualty Insurance Loss Fund	
Estimated Revenues and Beginning Fund Balance	5-7
Appropriations and Ending Fund Balance	5-8
 2010-11 Insurance Rates	5-9

INTRODUCTION

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

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES			
Required Local Effort (Including Prior Period	5.2170	Discretionary Critical Needs		0.2500		NOT SUBJECT TO 10-MILL CAP:	
Funding Adjustment Millage)		(Operating)				Operating or Capital Not to	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years		0.0000		Exceed 2 Years	
Discretionary Operating	0.7480	(Operating)				Debt Service	0.0000
Discretionary Capital Improvement	0.0000					TOTAL MILLAGE	7.7150
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SRV FUND	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	412,119	88,737,511	2,166,300				91,315,930
State sources	226,575,206	328,841	1,667,181	4,783,270			233,354,498
Local sources	125,435,729	9,131,714	10,478,351	34,255,672	54,221,510		233,522,976
TOTAL SOURCES	\$352,423,054	\$98,198,066	\$14,311,832	\$39,038,942	\$54,221,510	\$0	\$558,193,404
Transfers In	14,664,977		17,164,772	2,138,680			33,968,429
Fund Balances/Reserves/Net Assets	70,613,775	6,154,837	1,835,643	166,419,446	9,699,281		254,722,982
TOTAL REVENUES, TRANSFERS & BALANCES	\$437,701,806	\$104,352,903	\$33,312,247	\$207,597,068	\$63,920,791	\$0	\$846,884,815
EXPENDITURES							
Instruction	259,651,497	45,842,788					305,494,285
Pupil Personnel Services	18,590,233	3,985,206					22,575,439
Instructional Media Services	1,159,719	2,987,910					4,147,629
Instructional and Curriculum Development Services	7,243,265	9,907,500					17,150,765
Instructional Staff Training Services	5,013,278	3,383,137					8,396,415
Instruction Related Technology	3,231,469	289,917					3,521,386
School Board	1,806,707						1,806,707
General Administration	1,234,797	1,115,017					2,349,814
School Administration	24,827,894	41,765					24,869,659
Facilities Acquisition and Construction	3,497,463	45,314		144,441,559			147,984,336
Fiscal Services	2,103,769						2,103,769
Food Services	17,623	24,001,882					24,019,505
Central Services	6,713,719	1,560,377			54,217,126		62,491,222
Pupil Transportation Services	16,689,896	2,914,999					19,604,895
Operation of Plant	29,714,444						29,714,444
Maintenance of Plant	8,341,705						8,341,705
Administrative Technology Services	3,495,520	16,644					3,512,164
Community Services	262,939	2,907,739					3,170,678
Debt Services	343,826		29,408,741				29,752,567
TOTAL EXPENDITURES	\$393,939,763	\$99,000,195	\$29,408,741	\$144,441,559	\$54,217,126	\$0	\$721,007,384
Transfers Out			2,138,680	31,829,749			33,968,429
Fund Balances/Reserves/Net Assets	43,762,043	5,352,708	1,764,826	31,325,760	9,703,665	0	91,909,002
TOTAL APPROPRIATED EXPENDITURES	\$437,701,806	\$104,352,903	\$33,312,247	\$207,597,068	\$63,920,791	\$0	\$846,884,815

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

Summary of Budget Changes From 7/27/10

	9/7/2010	7/27/2010	Change	
1 Tax Roll	19,238,835,969	19,238,835,969	-	
2 Millage Rates				
3 Required Local Effort	5.175	5.175	-	
4 Prior Period Adjustment Millage	0.042	0.042	-	
5 Basic Discretionary Operating	0.748	0.748	-	
6 Discretionary Critical Needs Operating	0.250	0.250	-	
7 Basic Discretionary Capital Outlay	1.500	1.500	-	
8 Total	7.715	7.715	-	
9 General Fund				
10 Beginning Fund Balance:				
11 Nonspendable - Inventory	1,754,325	1,802,099	(47,774)	Minor adjustment to match final Inventory balance
12 Restricted for Categorical Programs	12,422,745	11,637,904	784,841	GASB 54 reclassification of encumbrances from Assigned to Restricted
13 Restricted for Other Grants and Programs	4,153,856	3,000,000	1,153,856	Increase related to Adult Program funds carry forward and FTE Audit paybacks
14 Assigned for Encumbrances	2,214,294	3,150,000	(935,706)	GASB 54 reclassification of encumbrances from Assigned to Restricted
15 Assigned for Carryovers	446,384	-	446,384	To record Carryovers as it own category that originally rolled up under Other Grants and Programs
16 Assigned for 6% Minimum per Board	23,066,758	23,085,204	(18,446)	Adjustment to reconcile to a percentage of 2010-11 final estimated revenue
17 Assigned for Revenue Reductions	7,688,919	8,207,018	(518,099)	Adjustment to reconcile to a percentage of 2010-11 final estimated revenue and reclassification of FTE audit payback to Restricted category
18 Assigned for Employee Retention	18,866,494	18,057,974	808,520	Remaining effects of closing
19 Unassigned	-	-	-	
20 Beginning Fund Balance 7/1/2010	70,613,775	68,940,199	1,673,576	Net of above
21 Estimated Revenues	367,088,031	367,395,466	(307,435)	Decrease in Charter School Capital Outlay Funding
22 Appropriations	393,939,763	393,129,807	809,956	Increase in salaries, decrease in charter school capital outlay, increase in carryforward appropriations
23 Ending Fund Balance:				
24 Restricted for Categorical Programs	-	-	-	
25 Restricted for Other Grants	-	-	-	
26 Assigned for Encumbrances	-	-	-	
27 Assigned for Revenue Reductions	-	-	-	
28 Nonspendable - Inventory	1,754,325	1,802,099	(47,774)	Minor adjustment to match to beginning Inventory balance
29 Assigned for 6% Minimum per Board	23,066,758	23,085,204	(18,446)	Minor adjustment to match beginning year assignment
30 Assigned for Employee Retention	18,940,960	18,318,555	622,405	Adjustment to reconcile to estimated ending fund balance as a result of Estimated Revenues & Appropriation changes.
31 Unassigned	-	-	-	
32 Ending Fund Balance 6/30/2011	43,762,043	43,205,858	556,185	
33 Debt Service Funds				
34 Beginning Fund Balance 7/1/2010	1,835,643	1,774,447	61,196	Closing
35 Estimated Revenues	31,476,604	31,534,651	(58,047)	Result of closing and funds needed for 2010-11
36 Appropriations	31,547,421	31,544,460	2,961	
37 Ending Fund Balance 6/30/2011	1,764,826	1,764,638	188	Net effect of above
38 Capital Projects Funds				
39 Beginning Fund Balance 7/1/2010	166,419,446	176,006,363	(9,586,917)	Closing; accruals
40 Estimated Revenues	41,177,622	41,448,295	(270,673)	
41 Appropriations	176,271,308	189,519,985	(13,248,677)	Additional expenditures incurred in 2009-10
42 Ending Fund Balance 6/30/2011	31,325,760	27,934,673	3,391,087	Net effect of above
43 Special Revenue Funds				
44 Beginning Fund Balance 7/1/2010	6,154,837	4,697,286	1,457,551	Adjusted beginning fund balance and inventory for Food Service as a result of closing
45 Estimated Revenues	98,198,066	104,472,578	(6,274,512)	Adjusted to match change in carryover appropriations
46 Appropriations	99,000,195	105,131,112	(6,130,917)	Removed excess carryover in salary appropriations
47 Ending Fund Balance 6/30/2011	5,352,708	4,038,752	1,313,956	Net effect of above
48 Internal Service Funds				
49 Beginning Net Assets 7/1/2010	9,699,281	5,545,691	4,153,590	Closing; transfer into loss fund reserve
50 Estimated Revenues	54,221,510	54,221,510	-	
51 Appropriations	54,217,126	54,217,126	-	
52 Ending Net Assets 6/30/2011	9,703,665	5,550,075	4,153,590	

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

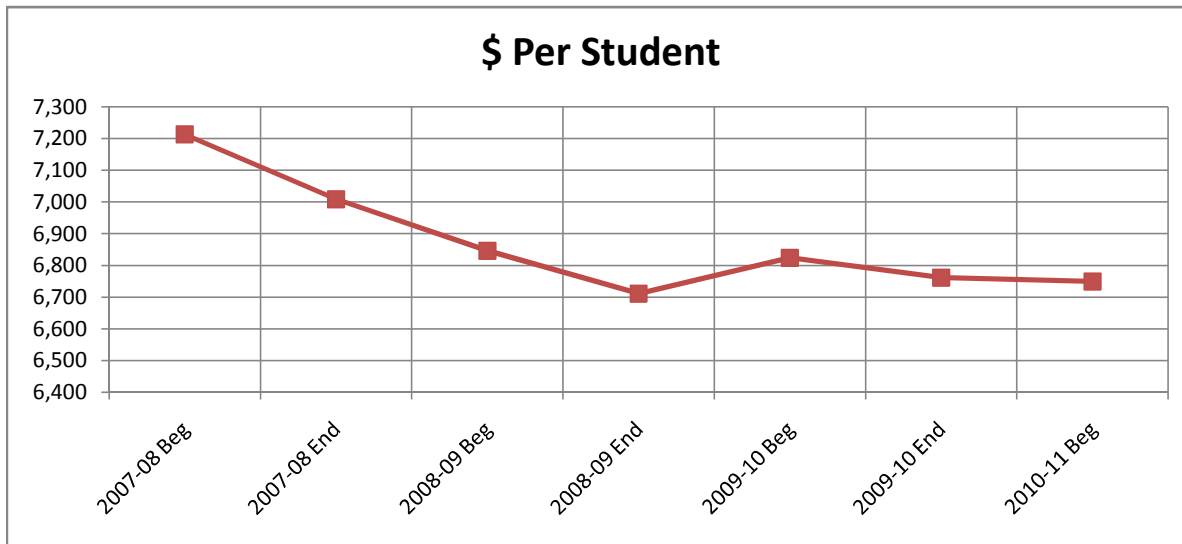
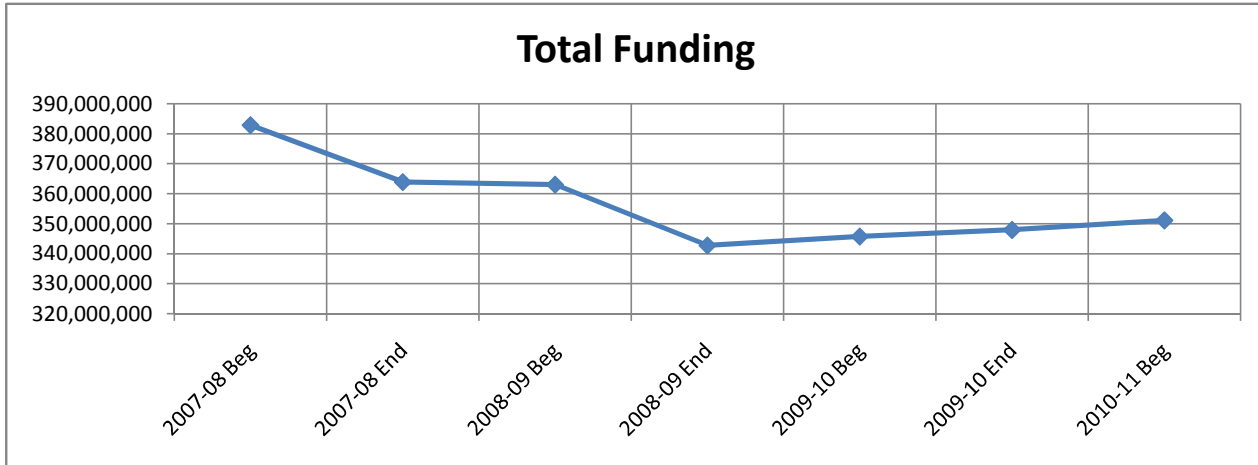
	2007-08	2010-11		
	2nd Calc Restated for 96% Collection Rate 7/19/2007	2nd Calculation 7/16/2010	Change	% Change
1 Major FEFP Formula Components				
2 Unweighted FTE	53,070.00	52,020.58	(1,049.42)	-1.98%
3 Weighted FTE	59,387.12	56,377.26	(3,009.86)	-5.07%
4 Weighted to Unweighted FTE Ratio	1.1190	1.0837	(0.0353)	-3.15%
5 Undistributed Unweighted FTE	260.00	248.08	(11.92)	-4.58%
6 Undistributed Weighted FTE	935.62	432.78	(502.84)	-53.74%
7 Charter and McKay Weighted FTE %	8.79%	10.61%	1.82%	20.68%
8 Tax Roll - School Taxable Value	26,553,528,621	19,238,835,969	(7,314,692,652)	-27.55%
9 Required Local Effort Millage	5.052	5.175	0.123	2.43%
10 Prior Period Adjustment Millage		0.042	0.042	n/a
11 Basic Discretionary Millage	0.510	0.748	0.238	46.67%
12 Critical Needs Operating Discretionary	0.210	0.250	0.040	19.05%
13 Total Millage	5.772	6.215	0.443	7.67%
14 Base Student Allocation	4,163.47	3,623.76	(539.71)	-12.96%
15 District Cost Differential	0.9902	0.9902	0.0000	0.00%
16 BSA * DCD	4,122.67	3,588.25	(534.42)	-12.96%
17 FEFP Detail				
18 WFTE x BSA x DCD (Base FEFP)	244,833,379	202,295,543	(42,537,836)	-17.37%
19 Declining Enrollment Supplement	0	0	0	n/a
20 Sparsity Supplement	0	0	0	n/a
21 0.748 Mills Discretionary Compression	4,978,497	6,821,459	1,842,962	37.02%
22 0.250 Mills Discretionary Compression	0	2,280,062	2,280,062	n/a
23 DJJ Supplemental Allocation	478,491	287,572	(190,919)	-39.90%
24 Safe Schools	1,165,998	1,066,159	(99,839)	-8.56%
25 ESE Guaranteed Allocation	16,878,159	14,685,314	(2,192,845)	-12.99%
26 Supplemental Academic Instruction (SAI)	12,765,821	11,409,834	(1,355,987)	-10.62%
27 Instructional Materials	5,922,818	4,348,027	(1,574,791)	-26.59%
28 Student Transportation	9,959,061	9,234,075	(724,986)	-7.28%
29 Teachers Lead Program	967,543	658,953	(308,590)	-31.89%
30 Reading Allocation	2,348,692	1,949,241	(399,451)	-17.01%
31 Merit Award Program	3,028,804	107,777	(2,921,027)	-96.44%
32 Federal Fiscal Stabilization Fund	0	17,069,469	17,069,469	n/a
33 Total FEFP	303,327,263	272,213,485	(31,113,778)	-10.26%
34 Adjustments				
35 Required Local Effort Taxes	(127,441,005)	(95,578,537)	31,862,468	-25.00%
36 Federal Fiscal Stabilization Fund	0	(17,069,469)	(17,069,469)	n/a
37 Proration to Funds Available	0	0	0	n/a
38 Proration to Veto	0	0	0	n/a
39 Total Adjustments	(127,441,005)	(112,648,006)	14,792,999	-11.61%
40 Net State FEFP, Before Prior Yr Adj	175,886,258	159,565,479	(16,320,779)	-9.28%
41 Lottery Funds				
42 Discretionary Lottery	4,160,007	144,906	(4,015,101)	-96.52%
43 School Recognition	0	2,795,967	2,795,967	n/a
44 Total Lottery Funding	4,160,007	2,940,873	(1,219,134)	-29.31%
45 State Categorical Programs				
46 Class Size Reduction	55,630,344	57,513,693	1,883,349	3.39%
47 Total State Funding	235,676,609	220,020,045	(15,656,564)	-6.64%
48 Federal Fiscal Stabilization Fund	0	17,069,469	17,069,469	n/a
49 Total State and Federal Funding	235,676,609	237,089,514	1,412,905	0.60%
50 Local Funding:				
51 Required Local Effort	128,782,490	95,578,537	(33,203,953)	-25.78%
52 .748 Mills Discretionary Tax	13,000,608	13,815,023	814,415	6.26%
53 .25 Mills Critical Needs Discretionary Tax	5,353,191	4,617,321	(735,870)	-13.75%
54 Total Local Funding	147,136,289	114,010,881	(33,125,408)	-22.51%
55 Total State and Local Funding	382,812,898	334,030,926	(48,781,972)	-12.74%
56 Total State, Local, Federal Funding	382,812,898	351,100,395	(31,712,503)	-8.28%
57 \$ Per Weighted FTE Total	6,446.06	6,227.70	(218.36)	-3.39%
58 \$ Per Unweighted FTE Total	7,213.36	6,749.26	(464.10)	-6.43%

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

	2009-10	2010-11		
	4th Calc Restated for 96%	2nd Calculation	Change	% Change
	Collection Rate	7/16/2010		
	4/12/2010			
1 Major FEFP Formula Components				
2 Unweighted FTE	51,457.51	52,020.58	563.07	1.09%
3 Weighted FTE	55,296.51	56,377.26	1,080.75	1.95%
4 Weighted to Unweighted FTE Ratio	1.0746	1.0837	0.0091	0.85%
5 Undistributed Unweighted FTE	0.00	248.08	248.08	n/a
6 Undistributed Weighted FTE	0.00	432.78	432.78	n/a
7 Charter and McKay Weighted FTE %	0.00%	10.61%	10.61%	n/a
8 Tax Roll - School Taxable Value	22,933,780,727	19,238,835,969	(3,694,944,758)	-16.11%
9 Required Local Effort Millage	5.165	5.175	0.010	0.19%
10 Prior Period Adjustment Millage	0.000	0.042	0.042	n/a
11 Basic Discretionary Millage	0.748	0.748	0.000	0.00%
12 Critical Needs Operating Discretionary	0.250	0.250	0.000	0.00%
13 Total Millage	6.163	6.215	0.052	0.84%
14 Base Student Allocation	3,630.62	3,623.76	(6.86)	-0.19%
15 District Cost Differential	0.9906	0.9902	(0.0004)	-0.04%
16 BSA * DCD	3,596.49	3,588.25	(8.25)	-0.23%
17 FEFP Detail				
18 WFTE x BSA x DCD (Base FEFP)	198,873,465	202,295,543	3,422,078	1.72%
19 Declining Enrollment Supplement	0	0	0	n/a
20 Sparsity Supplement	0	0	0	n/a
21 0.748 Mills Discretionary Compression	6,477,986	6,821,459	343,473	5.30%
22 0.250 Mills Discretionary Compression	2,165,332	2,280,062	114,730	5.30%
23 DJJ Supplemental Allocation	246,966	287,572	40,606	16.44%
24 Safe Schools	1,044,573	1,066,159	21,586	2.07%
25 ESE Guaranteed Allocation	14,529,694	14,685,314	155,620	1.07%
26 Supplemental Academic Instruction (SAI)	11,293,904	11,409,834	115,930	1.03%
27 Instructional Materials	4,224,821	4,348,027	123,206	2.92%
28 Student Transportation	9,199,461	9,234,075	34,614	0.38%
29 Teachers Lead Program	651,606	658,953	7,347	1.13%
30 Reading Allocation	1,939,164	1,949,241	10,077	0.52%
31 Merit Award Program	95,510	107,777	12,267	12.84%
32 Federal Fiscal Stabilization Fund	17,628,039	17,069,469	(558,570)	-3.17%
33 Total FEFP	268,370,521	272,213,485	3,842,964	1.43%
34 Adjustments				
35 Required Local Effort Taxes	(112,530,329)	(95,578,537)	16,951,792	-15.06%
36 Federal Fiscal Stabilization Fund	(17,628,039)	(17,069,469)	558,570	-3.17%
37 Proration to Funds Available	(1,640,287)	0	1,640,287	-100.00%
38 Proration to Veto	(115,800)	0	115,800	-100.00%
39 Total Adjustments	(131,914,455)	(112,648,006)	19,266,449	-14.61%
40 Net State FEFP, Before Prior Yr Adj	136,456,066	159,565,479	23,109,413	16.94%
41 Lottery Funds				
42 Discretionary Lottery	143,837	144,906	1,069	0.74%
43 School Recognition	2,795,967	2,795,967	0	0.00%
44 Total Lottery Funding	2,939,804	2,940,873	1,069	0.04%
45 State Categorical Programs				
46 Class Size Reduction	55,212,781	57,513,693	2,300,912	4.17%
47 Total State Funding	194,608,651	220,020,045	25,411,394	13.06%
48 Federal Fiscal Stabilization Fund	17,628,039	17,069,469	(558,570)	-3.17%
49 Total State and Federal Funding	212,236,690	237,089,514	24,852,824	11.71%
50 Local Funding:				
51 Required Local Effort	113,714,858	95,578,537	(18,136,321)	-15.95%
52 .748 Mills Discretionary Tax	16,468,289	13,815,023	(2,653,266)	-16.11%
53 .25 Mills Critical Needs Discretionary Tax	5,504,107	4,617,321	(886,786)	-16.11%
54 Total Local Funding	135,687,254	114,010,881	(21,676,373)	-15.98%
55 Total State and Local Funding	330,295,905	334,030,926	3,735,021	1.13%
56 Total State, Local, Federal Funding	347,923,944	351,100,395	3,176,451	0.91%
57 \$ Per Weighted FTE Total	6,291.97	6,227.70	(64.27)	-1.02%
58 \$ Per Unweighted FTE Total	6,761.38	6,749.26	(12.12)	-0.18%

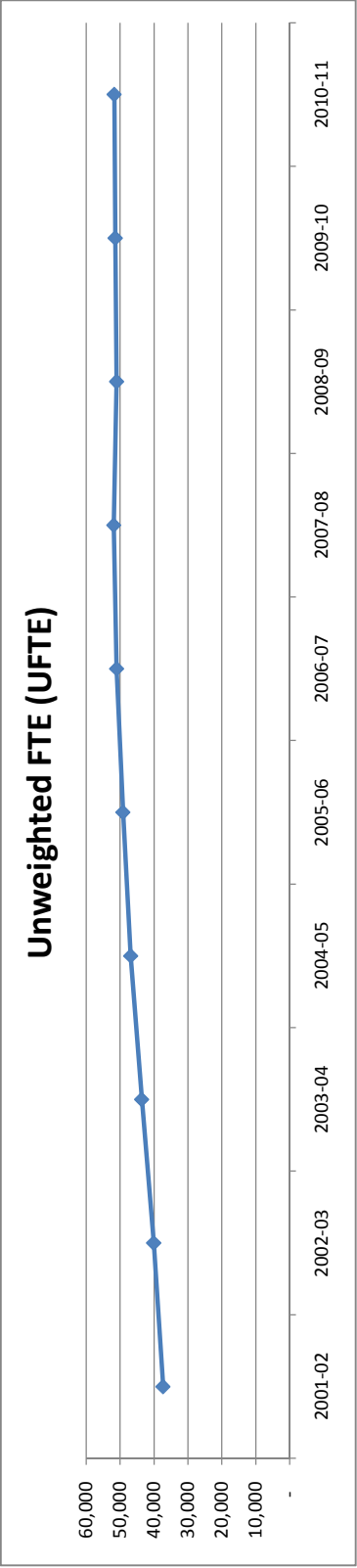
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
Total and Per FTE Funding History

	2007-08 Beg	2007-08 End	2008-09 Beg	2008-09 End	2009-10 Beg	2009-10 End	2010-11 Beg
Total Funding	382,812,898	363,846,440	363,009,321	342,737,128	345,701,595	347,923,944	351,100,395
\$ Per Student	7,213	7,009	6,846	6,711	6,824	6,761	6,749
UWFTE	53,070	51,913	53,025	51,071	50,657	51,458	52,021



SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FTE HISTORY

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





CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 6/10
Rule 12D-16.002
Florida Administrative Code

Year 2010	County OSCEOLA
Name of School District 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	\$ 17,756,706,677	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,478,452,188	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 3,677,104	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 19,238,835,969	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 278,216,199	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 18,960,619,770	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 22,781,942,148	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <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 HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser		Date
	Electronically Certified by Property Appraiser on 6/30/2010 1:09 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>	5.1650	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>	\$ 117,668,731		(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 56,909,291		(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 174,578,022		(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	6.2060	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	3.0014	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.2170	per \$1,000	(16)
17.	Current year proposed local board millage rate	2.4980	per \$1,000	(17)
A. Capital Outlay 1.5000	B. Discretionary Operating 0.7480	C. Discretionary Capital Improvement 0.0000	D. Critical Capital Outlay or Critical Operating 0.2500	E. Additional Voted Millage 0.0000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	100,369,007	(18)			
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	48,058,612	(19)			
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	148,427,620	(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>		-15.94 %	(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>		-16.21 %	(22)			
Final public budget hearing		Date	9/7/2010	Time	5:05 PM	Place	School District of Osceola County, FL, Administration Center 817 Bill Beck Blvd., Kissimmee, FL 34744

SIGN HERE	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			Date	
	Electronically Certified by Taxing Authority on 7/29/2010 12:37 PM				
	Title BUDGET DIRECTOR		Contact Name TODD SEIS		
	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

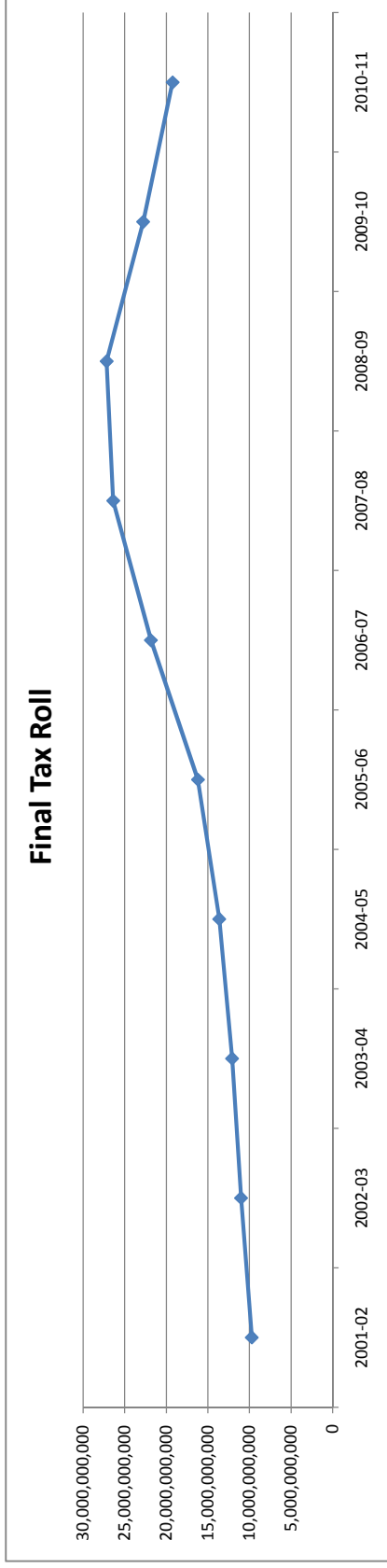
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
Tax Millage & Levy History

Millage History	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Required Local Effort (RLE)	5.758	5.761	5.784	5.540	5.369	5.022	5.052	5.059	5.165	5.175
RLE Prior Period Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.042
Discretionary	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748
Supplemental Discretionary	0.196	0.195	0.185	0.179	0.250	0.250	0.210	0.206	0.250	0.250
Subtotal Operating	6.464	6.466	6.479	6.229	6.129	5.782	5.772	5.763	6.163	6.215

Capital Outlay	2.000	2.000	2.000	2.000	2.000	2.000	2.000	1.750	1.500	1.500
Debt Service	0.407	0.346	0.319	0.285	0.238	0.000	0.000	0.000	0.000	0.000
Total	8.871	8.812	8.798	8.514	8.367	7.782	7.772	7.513	7.663	7.715

Percentage Change	-3.9%	-0.7%	-0.2%	-3.2%	-1.7%	-7.0%	-0.1%	-3.3%	2.0%	0.7%
-------------------	-------	-------	-------	-------	-------	-------	-------	-------	------	------

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



SCHOOL BOARD RESOLUTION NO. 10-005

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

By: _____

John McKay, Chairman

Attest

By: _____

Michael A. Grego, Ed.D., Superintendent

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

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

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

	Tentative Millage Levy	Proposed Amount To be Raised
Required Local Effort (RLE)	5.175	\$95,578,537
Prior Period Adjustment	<u>0.042</u>	<u>775,710</u>
Total RLE	5.217	\$96,354,247
Capital Outlay	1.500	27,703,924
Discretionary Operating	.748	13,815,023
Discretionary Capital Improvement	0.000	0
Critical Capital Outlay	0.000	0
Critical Operating	0.250	4,617,321
Additional Voted Millage	0.000	0
Debt Service	<u>0.000</u>	<u>0</u>
Total	<u>7.715</u>	<u>\$142,490,515</u>

NOW THEREFORE, BE IT RESOLVED:

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



John McKay, Chairman

July 27, 2010

11-003

RESOLUTION ADOPTING TENTATIVE BUDGET

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

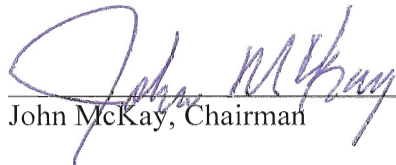
WHEREAS, the School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2010 to June 30, 2011; and

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

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of \$856,036,485 for fiscal year 2010-2011.

NOW THEREFORE, BE IT RESOLVED:

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


John McKay, Chairman July 27, 2010

This Page Intentionally Left Blank

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, 2010, AND ENDING JUNE 30, 2011.

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>19,238,835,969</u>	Required Local Effort	\$ <u>95,578,537</u>	<u>5.1750</u> mills s. 1011.62(4), F.S.
	Prior Period Funding Adjustment Millage	\$ <u>775,710</u>	<u>0.0420</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>96,354,247</u>	<u>5.2170</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>19,238,835,969</u>	Discretionary Operating	\$ <u>13,815,023</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

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 ss. 1011.73(1) and (2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

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>19,238,835,969</u>	Local Capital Improvement	\$ <u>27,703,924</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3)(a), F.S.

5. DISTRICT DEBT SERVICE TAX (voted)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ 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 16.21 PERCENT.

STATE OF FLORIDA

COUNTY OF OSCEOLA

I, Michael A. Grego, Ed.D., 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 07, 2010.

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.

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
 CRITICAL NEEDS
 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 CRITICAL CAPITAL OUTLAY NEEDS OR CRITICAL OPERATING NEEDS FOR THE
 FISCAL YEAR BEGINNING JULY 1, 2010, AND ENDING JUNE 30, 2011.

WHEREAS, Section 1011.71(3)(b), Florida Statutes, provides for the amounts necessary to be raised for either critical capital outlay needs or critical operating needs and the 0.25 mills to be levied; and

WHEREAS, the Board has authorized by a super majority vote; 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 critical needs 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>19,238,835,969</u>	Critical Operating Needs	\$ <u>4,617,321</u>	<u>0.2500</u> mills <small>s. 1011.71(3)(b), F.S.</small>

2. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Critical Capital Outlay Needs	\$ _____	_____ mills <small>s. 1011.71(3)(b), F.S.</small>

STATE OF FLORIDA

COUNTY OF OSCEOLA

I, Michael A. Grego, Ed.D., 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 a super majority vote of the District School Board of Osceola County, Florida, September 07, 2010.

 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 11-025

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

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, 2010 to June 30, 2011; and

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

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the final millage rates and the budget in the amount of \$846,884,815 for fiscal year 2010-2011.

NOW THEREFORE, BE IT RESOLVED:

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

Chairman

This Page Intentionally Left Blank

FUND 1XX

GENERAL FUND

This Page Intentionally Left Blank

FUND 100

GENERAL FUND BUDGET

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

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

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

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

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

SOURCE	ACCT. NO.	2010-11 General Fund	2010-11 Fed Stabilization	2010-11 Total	2009-10 Original Budget	Difference
FEDERAL:						
ROTC	191	300,000.00		300,000.00	300,000.00	0.00
State Fiscal Stabilization Funds K12	210		17,069,469.00	17,069,469.00	17,655,649.00	(586,180.00)
State Fiscal Stabilization Funds Workforce	211		288,473.00	288,473.00	291,151.00	(2,678.00)
Early Education Training and Support	290	112,119.00		112,119.00	202,355.00	(90,236.00)
Total Federal		412,119.00	17,357,942.00	17,770,061.00	18,449,155.00	(679,094.00)
STATE:						
Florida Education Finance Program*	310	159,565,479.00		159,565,479.00	136,730,343.00	22,835,136.00
Workforce Development	315	4,232,974.00		4,232,974.00	4,284,508.00	(51,534.00)
Adults with Disabilities	318			0.00	0.00	0.00
CO & DS Withheld for Administrative Expense	323	35,000.00		35,000.00	32,000.00	3,000.00
Florida Teachers Lead Program	334			0.00	0.00	0.00
Instructional Materials	336			0.00	0.00	0.00
State License Tax	343	150,000.00		150,000.00	150,000.00	0.00
Discretionary Lottery Funds	344	144,906.00		144,906.00	0.00	144,906.00
Transportation	354			0.00	0.00	0.00
Class Size Reduction	355	57,513,693.00		57,513,693.00	55,524,264.00	1,989,429.00
School Recognition Funds	361	2,795,967.00		2,795,967.00	1,716,267.00	1,079,700.00
Voluntary Prekindergarten	371	2,068,801.00		2,068,801.00	1,992,672.00	76,129.00
Miscellaneous State*	399	68,386.00		68,386.00	125,316.70	(56,930.70)
Total State		226,575,206.00	0.00	226,575,206.00	200,555,370.70	26,019,835.30
LOCAL:						
District School Tax - RLE (5.175 mills)	411	95,578,537.00		95,578,537.00	112,530,329.00	(16,951,792.00)
- Prior Period Adjustment (.042 mills)	411	775,710.00		775,710.00	0.00	775,710.00
- Discretionary (.748 mills)	411	13,815,023.00		13,815,023.00	16,296,745.00	(2,481,722.00)
- Critical Needs Operating (.250 mills)	411	4,617,321.00		4,617,321.00	5,446,773.00	(829,452.00)
Tax Redemptions	421	750,000.00		750,000.00	1,200,000.00	(450,000.00)
Rent	425	171,575.00		171,575.00	300,000.00	(128,425.00)
Interest, Including Profit on Investments	431	900,000.00		900,000.00	900,000.00	0.00
Gifts, Grants, & Bequests*	440	26,517.00		26,517.00	56,094.00	(29,577.00)
Continuing Workforce Education Course Fees	463	1,075,000.00		1,075,000.00	851,341.00	223,659.00
Other Student Fees	469	250,000.00		250,000.00	242,105.00	7,895.00
Bus Fees	491	200,000.00		200,000.00	0.00	200,000.00
Sale of Junk	493	100,000.00		100,000.00	150,000.00	(50,000.00)
Federal Indirect Cost	494	2,200,000.00		2,200,000.00	1,750,000.00	450,000.00
Miscellaneous Local Sources*	495	4,976,046.00		4,976,046.00	6,178,419.00	(1,202,373.00)
Total Local		125,435,729.00	0.00	125,435,729.00	145,901,806.00	(20,466,077.00)
OTHER SOURCES:						
Transfers In*	630	14,664,977.00		14,664,977.00	12,983,000.00	1,681,977.00
Total Other Sources		14,664,977.00	0.00	14,664,977.00	12,983,000.00	1,681,977.00
				0.00		
TOTAL EST REVENUE & OTHER SOURCES		367,088,031.00	17,357,942.00	384,445,973.00	377,889,331.70	6,556,641.30
FUND BALANCE AT BEGINNING OF YEAR:						
Nonspendable - Inventory	2711	1,754,324.58		1,754,324.58	1,802,099.21	(47,774.63)
Restricted for State Categorical Programs **	2723	12,422,745.21		12,422,745.21	9,502,935.95	2,919,809.26
Restricted for Other Grants and Programs **	2729	4,153,856.37		4,153,856.37	2,603,054.38	1,550,801.99
Assigned for Encumbrances **	2749	2,214,293.96		2,214,293.96	3,131,107.26	(916,813.30)
Assigned for Carryover Appropriations **	2749	446,384.12		446,384.12	1,805,764.00	(1,359,379.88)
Assigned for 6% Minimum per Board	2749	23,066,758.00		23,066,758.00	0.00	23,066,758.00
Assigned for Revenue Reductions 2% **	2749	7,688,919.00		7,688,919.00	0.00	7,688,919.00
Assigned for Employee Retention (Target \$30m)	2749	18,866,493.39		18,866,493.39	0.00	18,866,493.39
Unassigned Fund Balance	2750	0.00		0.00	41,197,791.83	(41,197,791.83)
Total Beginning Fund Balance	2700	70,613,774.63	0.00	70,613,774.63	60,042,752.63	10,571,022.00
TOTAL EST REVENUE AND BEGINNING FD BAL		437,701,805.63	17,357,942.00	455,059,747.63	437,932,084.33	17,127,663.30

* See Detail

** Included in 2010-11 Appropriations

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

Object Number	Project Number	Source	SubSource	2010-11	2009-10 Original Budget	Difference
		FEFP	Safe Schools	1,066,159.00	1,041,933.00	24,226.00
		FEFP	Supplemental Academic Instr.	11,409,834.00	11,293,904.00	115,930.00
		FEFP	Reading	1,949,241.00	1,942,065.00	7,176.00
		FEFP	ESE Guraantee	14,685,314.00	14,529,694.00	155,620.00
		FEFP	Merit Award Program	107,777.00	95,510.00	12,267.00
		FEFP	DJJ Supplement	287,572.00	344,610.00	(57,038.00)
		FEFP	Declining Enrollment	0.00	483,164.00	(483,164.00)
		FEFP	Compression Adjustment	9,101,521.00	8,449,541.00	651,980.00
		FEFP	Instructional Materials	4,348,027.00	4,229,735.00	118,292.00
		FEFP	Transportation	9,234,075.00	8,680,431.00	553,644.00
		FEFP	Teacher Lead	658,953.00	651,606.00	7,347.00
		FEFP	Unrestricted FEFP	106,717,006.00	84,988,150.00	21,728,856.00
310		FEFP	Total	159,565,479.00	136,730,343.00	22,835,136.00
	1361111	Misc State	Wellness Grant	68,386.00	74,999.70	(6,613.70)
	1362901	Misc State	Criminal Justice Grant	0.00	50,317.00	(50,317.00)
399		Misc State	Total	68,386.00	125,316.70	(56,930.70)
	0000000	Gifts/Grants	Miscellaneous	0.00	25,894.00	(25,894.00)
	1460511	Gifts/Grants	Scholastic Grant	26,517.00	30,000.00	(3,483.00)
	1460801	Gifts/Grants	FAU - Great Water Odyssey	0.00	200.00	(200.00)
440		Gifts	Total	26,517.00	56,094.00	(29,577.00)
	0490004	Misc Local	Extra Pay	0.00	38,800.00	(38,800.00)
	0495001	Misc Local	Certification Fees	78,000.00	0.00	78,000.00
	1912609	Misc Local	Foundation Salaries Reimb.	388,319.00	231,890.00	156,429.00
	1461021	Misc Local	Take Stock In Children	52,969.00	107,064.00	(54,095.00)
	1400141	Misc Local	Dori Slosberg	389,447.00	530,966.00	(141,519.00)
	1461709	Misc Local	OCTA President Sal Reimb.	95,359.00	94,667.00	692.00
	1019001	Misc Local	Bellalago Management Fee	1,000,000.00	1,200,000.00	(200,000.00)
	1030001	Misc Local	Charter Admin Fee	0.00	875,032.00	(875,032.00)
	1400201	Misc Local	Waste Management	60,000.00	100,000.00	(40,000.00)
	1093501	Misc Local	Reimb from Capital (Facilities, Pla	1,711,952.00	1,800,000.00	(88,048.00)
	1200401	Misc Local	Medicaid	1,200,000.00	1,200,000.00	0.00
495		Misc Local	Total	4,976,046.00	6,178,419.00	(1,202,373.00)
	1932301	Transfers In	Portable Rental	1,159,159.00	1,600,000.00	(440,841.00)
	1091701	Transfers In	Property Casualty Insurance	2,033,983.00	3,000,000.00	(966,017.00)
	1093401	Transfers In	Maintenance (95% fcn 8100)	8,942,125.00	8,383,000.00	559,125.00
	1350311	Transfers In	Charter Capital	2,529,710.00	0.00	2,529,710.00
630		Transfers In	Total	14,664,977.00	12,983,000.00	1,681,977.00

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

	ACCT. NO.	2010-11 General Fund	2010-11 Fed Stabilization	2010-11 Total	2009-10 Original Budget	Difference
APPROPRIATIONS						
Instruction	5000	259,651,497.11	14,025,710.83	273,677,207.94	253,153,446.60	20,523,761.34
Pupil Personnel Services	6100	18,590,233.02	82,115.20	18,672,348.22	18,216,634.59	455,713.63
Instructional Media Services	6200	1,159,719.34	2,942,797.85	4,102,517.19	4,061,254.10	41,263.09
Instructional & Curriculum Development Services	6300	7,243,264.96	83,311.18	7,326,576.14	7,793,926.51	(467,350.37)
Instructional Staff Training Services	6400	5,013,278.16		5,013,278.16	4,542,534.73	470,743.43
Instruction Related Technology	6500	3,231,468.75	57,826.35	3,289,295.10	3,470,876.41	(181,581.31)
Board of Education	7100	1,806,707.04		1,806,707.04	2,274,713.28	(468,006.24)
General Administration	7200	1,234,797.00	124,416.08	1,359,213.08	1,934,118.55	(574,905.47)
School Administration	7300	24,827,893.59	41,764.51	24,869,658.10	24,798,210.89	71,447.21
Facilities Acquisition & Construction	7400	3,497,463.31		3,497,463.31	4,032,167.20	(534,703.89)
Fiscal Services	7500	2,103,769.29		2,103,769.29	2,041,967.93	61,801.36
Food Services	7600	17,623.34		17,623.34	36,859.24	(19,235.90)
Central Services	7700	6,713,718.47		6,713,718.47	6,291,232.73	422,485.74
Pupil Transportation Services	7800	16,689,896.43		16,689,896.43	18,833,021.62	(2,143,125.19)
Operation of Plant	7900	29,714,443.98		29,714,443.98	28,134,198.71	1,580,245.27
Maintenance of Plant	8100	8,341,704.65		8,341,704.65	8,667,509.20	(325,804.55)
Administrative Technology Services	8200	3,495,519.66		3,495,519.66	3,798,998.78	(303,479.12)
Community Services	9100	262,938.62		262,938.62	222,329.92	40,608.70
Debt Service	9200	343,826.00		343,826.00	454,028.75	(110,202.75)
Total Expenditures		393,939,762.72	17,357,942.00	411,297,704.72	392,758,029.74	18,539,674.98
OTHER USES:						
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		393,939,762.72	17,357,942.00	411,297,704.72	392,758,029.74	18,539,674.98
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		74,466.94	0.00	74,466.94	2,174,163.55	(2,099,696.61)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(26,851,731.72)	0.00	(26,851,731.72)	(14,868,698.04)	(11,983,033.68)
FUND BALANCE AT END OF YEAR:						
Nonspendable - Inventory	2711	1,754,324.58	0.00	1,754,324.58	1,802,099.21	(47,774.63)
Restricted for State Categorical Programs	2723	0.00	0.00	0.00	0.00	0.00
Restricted for Other Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Carryover Appropriations	2749	0.00	0.00	0.00	0.00	0.00
Assigned for 6% Minimum per Board	2749	23,066,758.00	0.00	23,066,758.00	0.00	23,066,758.00
Assigned for Revenue Reductions 2%	2749	0.00	0.00	0.00	0.00	0.00
Assigned for Employee Retention (Target \$30m)	2749	18,940,960.33	0.00	18,940,960.33	0.00	18,940,960.33
Unassigned Fund Balance	2750	0.00	0.00	0.00	43,371,955.38	(43,371,955.38)
Total Ending Fund Balance	2700	43,762,042.91	0.00	43,762,042.91	45,174,054.59	(1,412,011.68)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		437,701,805.63	17,357,942.00	455,059,747.63	437,932,084.33	17,127,663.30

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

	2010-11 General Fund	2010-11 Fed Stabilization	2010-11 Total	2009-10 Original Budget	Difference
CURRENT APPROPRIATIONS					
Salaries	262,754,775.09	17,221,477.71	279,976,252.80	269,766,895.26	10,209,357.54
Charter Schools	35,453,206.93		35,453,206.93	29,829,809.27	5,623,397.66
Line Items	19,278,816.65		19,278,816.65	20,760,107.46	(1,481,290.81)
Utilities	15,381,760.00		15,381,760.00	14,574,480.11	807,279.89
Categoricals/Grants Non-Salary	17,293,880.41	136,464.29	17,430,344.70	17,483,723.61	(53,378.91)
School/Department Non-Salary	13,065,928.98		13,065,928.98	16,226,242.38	(3,160,313.40)
Holdback-Undistributed FTE/Tax Roll Decline	1,712,970.00		1,712,970.00	4,955,798.06	(3,242,828.06)
Holdback-McKay Scholarships	2,072,226.00		2,072,226.00	2,118,112.00	(45,886.00)
					0.00
TOTAL CURRENT APPROPRIATIONS	367,013,564.06	17,357,942.00	384,371,506.06	375,715,168.15	8,656,337.91
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS (OPERATING DEFICIT)	74,466.94	0.00	74,466.94	2,174,163.55	(2,099,696.61)
CARRYFORWARD APPROPRIATIONS	26,926,198.66	0.00	26,926,198.66	17,042,861.59	9,883,337.07
TOTAL APPROPRIATIONS AND OTHER USES	393,939,762.72	17,357,942.00	411,297,704.72	392,758,029.74	18,539,674.98
FUND BALANCE AT END OF YEAR:					
Nonspendable - Inventory	1,754,324.58	0.00	1,754,324.58	1,802,099.21	(47,774.63)
Restricted for State Categorical Programs	0.00	0.00	0.00	0.00	0.00
Restricted for Other Grants and Programs	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	0.00	0.00	0.00	0.00	0.00
Assigned for Carryover Appropriations	0.00	0.00	0.00	0.00	0.00
Assigned for 6% Minimum per Board	23,066,758.00	0.00	23,066,758.00	0.00	23,066,758.00
Assigned for Revenue Reductions 2%	0.00	0.00	0.00	0.00	0.00
Assigned for Employee Retention (Target \$30m)	18,940,960.33	0.00	18,940,960.33	0.00	18,940,960.33
Unassigned Fund Balance	0.00	0.00	0.00	43,371,955.38	
Total Ending Fund Balance	43,762,042.91	0.00	43,762,042.91	45,174,054.59	(1,412,011.68)
TOTAL APPROPRIATIONS AND ENDING FUND BAL	437,701,805.63	17,357,942.00	455,059,747.63	437,932,084.33	17,127,663.30

BUDGET CONVENTIONS

2010-11

Salary Budgets

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

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

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

Non-Salary Budgets

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

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

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

Overtime

Overtime is recorded in three different categories:

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

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

Reimbursements

Reimbursements frequently occur within the budget when salary or non-salary expenditures originally occur in one fund or department and are later charged to another fund or department either directly or as an overhead cost allocation. In these cases, reimbursement accounts are normally used in the fund or department where the original charge occurred in order to maintain tracking of the original cost. Such 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 beginning fund balance in the General Fund is assigned for the following purposes in the priority listed. Any remaining fund balance is unassigned. Items 1, 3, and 4 are included as carryover appropriations in the current year.

1. Encumbrances - The amount needed to pay the balance of outstanding purchase orders
2. Minimum Fund Balance – Six percent of the total of revenues and incoming transfers in the General Fund and State Fiscal Stabilization Fund per direction of the School Board
3. Carryover Appropriations – The unspent balances in specific programs that carry forward due to internal policy rather than external requirements, e.g. facility use fees
4. Potential Revenue Reductions - Two percent of the total of revenues and incoming transfers in the General Fund and State Fiscal Stabilization Fund
5. Employee Retention - Thirty million to pay salaries of existing employees after the loss of funding from the American Recovery and Reinvestment Act (ARRA) and the .25 mill critical needs operating millage

FUND 2XX

DEBT SERVICE FUND

This Page Intentionally Left Blank

FUND 200

DEBT SERVICE FUND BUDGET

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

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

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

SOURCE	ACCT NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	3199	2,166,300.00	-	2,166,300.00
Total Federal		2,166,300.00	-	2,166,300.00
STATE:				
CO & DS withheld for SBE/COBI Bonds	3322	1,667,181.08	1,672,533.15	(5,352.07)
Total State		1,667,181.08	1,672,533.15	(5,352.07)
LOCAL:				
Sales Tax	3418	9,370,550.00	8,631,000.00	739,550.00
Lease Payments	3425	1,107,801.39	1,105,113.68	2,687.71
Total Local		10,478,351.39	9,736,113.68	742,237.71
OTHER SOURCES:				
Transfers In	3630	17,164,772.13	17,979,910.98	(815,138.85)
Total Other Sources		17,164,772.13	17,979,910.98	(815,138.85)
TOTAL ESTIMATED REVENUE & OTHER SOURCES		31,476,604.60	29,388,557.81	2,088,046.79
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Debt Service	2752	1,835,642.59	1,843,160.48	(7,517.89)
Total Beginning Fund Balance		1,835,642.59	1,843,160.48	(7,517.89)
TOTAL EST REVENUE AND BEGINNING FD BAL		33,312,247.19	31,231,718.29	2,080,528.90

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

	ACCT NO.	2010-11	2009-10 Original Budget	Difference
DEBT SERVICE/FUNCTION 9200:				
Redemption of Principal	9271	13,536,555.95	13,790,731.20	(254,175.25)
Interest	9272	15,797,185.54	14,192,433.76	1,604,751.78
Dues and Fees	9273	75,000.00	89,650.00	(14,650.00)
Total Debt Service Appropriations		29,408,741.49	28,072,814.96	1,335,926.53
OTHER USES:				
Transfers Out	9730	2,138,679.70	1,382,678.04	756,001.66
Total Other Financing Uses		2,138,679.70	1,382,678.04	756,001.66
TOTAL APPROPRIATIONS AND OTHER USES		31,547,421.19	29,455,493.00	2,091,928.19
ESTIMATED REVENUE LESS APPROPRIATIONS		(70,816.59)	(66,935.19)	(3,881.40)
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2752	1,764,826.00	1,776,225.29	(11,399.29)
Total Ending Fund Balance		1,764,826.00	1,776,225.29	(11,399.29)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		33,312,247.19	31,231,718.29	2,080,528.90

School District of Osceola County, FL Fund 2XX Budget 2010-11										210 SBE Bonds	29A Classrooms First N01, N02	29S 2001 Sales Tax Bd	2A1 2007 Sales Tax Bd Series A & B	297 Capital Leases L12	298 Bellalago EFBD	29C 1999 COP	29K 2000 COP	29Q 2002 COP	29Y 2004 COP
BEGINNING FUND BALANCE										340,084.05	-	146,457.78	456,706.30	-	0.11	188.36	517,917.37	-	258.53
ESTIMATED REVENUE:																			
FEDERAL DIRECT QSCBs																			
CO&DS										1,667,181.08									
LOCAL SALES TAX												1,609,142.22	7,761,407.78						
LEASE																385.76			
TRANSFERS IN											3,708,892.00			496,210.32	217,767.89		428,000.00	6,335,063.99	
TOTAL ESTIMATED REVENUE & OTHER SOURCES										1,667,181.08	3,708,892.00	1,609,142.22	7,761,407.78	496,210.32	217,767.89	-	385.76	428,000.00	6,335,063.99
APPROPRIATIONS:																			
PRINCIPAL										1,100,000.00	2,594,912.54	1,680,000.00	1,965,000.00	481,852.54	(195,209.13)	-	495,000.00	380,000.00	3,245,000.00
INTEREST										621,247.50	1,113,979.46	75,600.00	3,511,842.50	14,357.78	412,977.13	-	13,303.13	38,000.00	3,072,822.52
DUES & FEES																	10,000.00	10,000.00	17,500.00
TRANSFERS OUT													2,138,679.70						
TOTAL APPROPRIATIONS & OTHER USES										1,721,247.50	3,708,892.00	1,755,600.00	7,615,522.20	496,210.32	217,768.00	-	518,303.13	428,000.00	6,335,322.52
ESTIMATED REVENUE LESS APPROPRIATIONS										(54,066.42)	-	(146,457.78)	145,885.58	-	(0.11)	-	(517,917.37)	-	(258.53)
FUND BALANCE AT END OF YEAR:																			
RESTRICTED										286,017.63	-	-	602,591.88	-	-	188.36	-	-	-
ENDING FUND BALANCE										286,017.63	-	-	602,591.88	-	-	188.36	-	-	-
TOTAL APPROPRIATIONS AND ENDING FUND BAL										2,007,265.13	3,708,892.00	1,755,600.00	8,218,114.08	496,210.32	217,768.00	188.36	518,303.13	428,000.00	6,335,322.52

School District of Osceola County, FL Fund 2XX Budget 2010-11							Grand Total
BEGINNING FUND BALANCE							1,835,642.59
	369,956.26	-	4,073.83	-	892,394.35		
ESTIMATED REVENUE:							
FEDERAL DIRECT QSCBS	0199			2,166,300.00	2,166,300.00		2,166,300.00
CO&DS	0322			-	-		1,667,181.08
LOCAL SALES TAX	0418						9,370,550.00
LEASE	0425	1,107,415.63			1,107,801.39		1,107,801.39
TRANSFERS IN	0630	2,973,598.76	2,674,776.17	330,463.00	12,741,901.92		17,164,772.13
					-		
TOTAL ESTIMATED REVENUE & OTHER SOURCES							31,476,604.60
	1,107,415.63	2,973,598.76	2,674,776.17	2,496,763.00	16,016,003.31		
APPROPRIATIONS:							
PRINCIPAL	7100	110,000.00	265,000.00	1,415,000.00	5,910,000.00		13,536,555.95
INTEREST	7200	483,843.76	2,698,598.76	1,253,850.00	10,047,181.17		15,797,185.54
DUES & FEES	7300	7,500.00	10,000.00	10,000.00	75,000.00		75,000.00
TRANSFERS OUT	9300				-		2,138,679.70
TOTAL APPROPRIATIONS & OTHER USES							31,547,421.19
	601,343.76	2,973,598.76	2,678,850.00	2,496,763.00	16,032,181.17		
ESTIMATED REVENUE LESS APPROPRIATIONS							(70,816.59)
	506,071.87	-	(4,073.83)	-	(16,177.86)		
FUND BALANCE AT END OF YEAR:							
RESTRICTED	275200	876,028.13	-	-	876,216.49		1,764,826.00
ENDING FUND BALANCE							1,764,826.00
	876,028.13	-	-	-	876,216.49		
TOTAL APPROPRIATIONS AND ENDING FUND BAL							33,312,247.19
	1,477,371.89	2,973,598.76	2,678,850.00	2,496,763.00	16,908,397.66		

School District of Osceola County, FL Future Debt Service Payments As of 06/30/10		210 SBE Bonds	29A Classrooms First N01, N02	29S 2001 Sales Tax Bd	2A1 2007 Sales Tax Bd Series A & B	297 Capital Leases L06, L08, L12	298 Bellalago EFBD	29K 2000 COP	29Q 2002 COP	29Y 2004 COP
PRINCIPAL AMOUNT OUTSTANDING		13,485,000.00	21,374,408.57	1,680,000.00	74,350,000.00	481,852.54	9,519,989.17	495,000.00	855,000.00	68,310,000.00

Principal & Interest Payments Due in:

2011	1,721,247.50	3,708,892.00	1,755,600.00	5,476,842.50	496,210.32	217,768.00	508,303.13	418,000.00	6,317,822.52
2012	1,712,032.50	3,708,892.00		7,231,102.50		790,529.00		496,375.00	6,231,272.52
2013	1,709,730.00	3,708,892.00		7,229,877.50		777,960.00			6,235,116.26
2014	1,704,696.25	3,708,892.00		7,234,677.50		763,427.00			6,236,203.76
2015	1,711,176.25	3,708,892.00		7,229,687.50		756,634.00			6,234,166.26
2016	1,704,075.00	3,708,892.00		7,234,687.50		742,431.00			6,236,591.26
2017	1,658,856.25	3,708,892.00		7,233,687.50		730,814.00			6,225,641.26
2018	1,032,518.75			7,231,437.50		721,487.00			6,229,122.50
2019	860,000.00			7,231,737.50		709,298.00			6,229,872.50
2020	779,451.25			7,231,737.50		699,098.00			4,215,562.50
2021	761,557.50			7,230,987.50		680,882.00			4,217,562.50
2022	672,875.00			7,232,250.00		669,498.00			4,208,062.50
2023	612,125.00			7,229,750.00		659,507.00			4,207,312.50
2024	438,243.75			7,232,500.00		640,481.00			4,209,562.50
2025	300,343.75			7,234,500.00		627,244.00			4,207,600.00
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:	17,556,791.25	25,962,244.00	1,755,600.00	106,725,462.50	496,210.32	15,210,749.00	508,303.13	914,375.00	101,126,271.34
--------	---------------	---------------	--------------	----------------	------------	---------------	------------	------------	----------------

School District of Osceola County, FL Future Debt Service Payments As of 06/30/10	29Z 2005 COP	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP	Total COPs	Total Debt
PRINCIPAL AMOUNT OUTSTANDING	1,1625,000.00	62,135,000.00	32,330,000.00	40,500,000.00	216,250,000.00	337,141,250.28
Principal & Interest Payments Due in:						
2011	593,843.76	2,963,598.76	2,668,850.00	320,463.00	13,790,881.17	27,167,441.49
2012	1,105,943.76	2,963,793.76	3,776,400.00	347,490.00	14,921,275.04	28,363,831.04
2013	1,098,050.01	3,463,481.26	3,769,450.00	347,490.00	14,913,587.53	28,340,047.03
2014	1,098,612.51	3,460,025.00	3,775,400.00	347,490.00	14,917,731.27	28,329,424.02
2015	1,101,856.26	3,460,662.50	3,774,400.00	347,490.00	14,918,575.02	28,324,964.77
2016	1,098,156.26	3,459,162.50	3,768,750.00	347,490.00	14,910,150.02	28,300,235.52
2017	1,098,356.26	3,469,362.50	3,775,475.00	347,490.00	14,916,325.02	28,248,574.77
2018	1,101,759.38	3,467,762.50	3,772,975.00	347,490.00	14,919,109.38	23,904,552.63
2019	1,092,937.50	3,468,812.50	3,767,975.00	347,490.00	14,907,087.50	23,708,123.00
2020	1,091,637.50	7,532,975.00	1,720,375.00	347,490.00	14,908,040.00	23,618,326.75
2021	1,093,184.38	7,528,700.00	1,724,375.00	347,490.00	14,911,311.88	23,584,738.88
2022	1,093,153.13	7,539,300.00	1,724,150.00	347,490.00	14,912,155.63	23,486,778.63
2023	1,090,762.50	7,538,650.00	1,724,550.00	347,490.00	14,908,765.00	23,410,147.00
2024	1,090,875.00	7,536,750.00	1,722,187.50	347,490.00	14,906,865.00	23,218,089.75
2025	1,088,962.50	9,268,350.00		347,490.00	14,912,402.50	23,074,490.25
2026		10,385,375.00		347,490.00	13,824,027.50	14,621,488.00
2027		10,388,437.50		40,847,490.00	54,325,827.50	54,923,364.50
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:	15,938,090.71	97,895,198.78	41,465,312.50	46,380,303.00	304,227,854.46	471,934,911.53

This Page Intentionally Left Blank

FUND 3XX

CAPITAL PROJECTS FUND

This Page Intentionally Left Blank

FUND 300

CAPITAL PROJECTS FUND BUDGET

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

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

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

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

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

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

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

Capital Outlay Funds
Estimated Revenues
2010-2011

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
STATE:				
Capital Outlay & Debt Service	321	437,817.00	614,225.00	(176,408.00)
Miscellaneous	341	300,000.00		300,000.00
PECO Maintenance	391	1,515,743.00	527,713.00	988,030.00
Charter Capital	397	2,529,710.00		2,529,710.00
Total State		<u>4,783,270.00</u>	<u>1,141,938.00</u>	<u>3,641,332.00</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	27,703,924.00	32,680,638.00	(4,976,714.00)
Interest	431	551,748.00	2,672,000.00	(2,120,252.00)
Impact Fees	496	6,000,000.00	7,000,000.00	(1,000,000.00)
Total Local		<u>34,255,672.00</u>	<u>42,352,638.00</u>	<u>(8,096,966.00)</u>
OTHER SOURCES:				
Transfers In	620	2,138,679.70	1,382,678.04	756,001.66
Total Other Sources		<u>2,138,679.70</u>	<u>1,382,678.04</u>	<u>756,001.66</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>41,177,621.70</u>	<u>44,877,254.04</u>	<u>(3,699,632.34)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Capital Projects	2726	<u>166,419,446.21</u>	<u>192,717,482.66</u>	<u>(26,298,036.45)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>207,597,067.91</u>	<u>237,594,736.70</u>	<u>(29,997,668.79)</u>

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

USE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
APPROPRIATIONS:				
Library Books	6100	88,457.34	207,432.80	(118,975.46)
Audio-Visual Materials	6200	2,248.76	35,634.19	(33,385.43)
Buildings and Additions	6300	86,304,012.49	58,182,899.73	28,121,112.76
Furniture, Fixtures and Equipment	6410-20	8,310,177.01	4,399,726.73	3,910,450.28
Computer Equipment	6430-40	3,801,359.65	3,475,823.74	325,535.91
Vehicle Purchase	6510		1,586,617.00	(1,586,617.00)
Land Purchase	6600	2,423,973.96	12,941,619.22	(10,517,645.26)
Site Improvements	6700	2,704,880.31	7,908,329.39	(5,203,449.08)
Remodeling and Renovations	6800	40,705,672.62	106,700,086.26	(65,994,413.64)
Computer Software	6900	83,263.63	307,834.95	(224,571.32)
Cost of Issuance Fees	7300	17,513.20		17,513.20
Total Function 7400 Appropriations		<u>144,441,558.97</u>	<u>195,746,004.01</u>	<u>(51,304,445.04)</u>
OTHER USES:				
To General Fund	9100	14,664,977.00	12,983,000.00	1,681,977.00
To Debt Service Fund	9200	<u>17,164,772.13</u>	<u>17,979,910.98</u>	<u>(815,138.85)</u>
Total Other Financing Uses		<u>31,829,749.13</u>	<u>30,962,910.98</u>	<u>866,838.15</u>
TOTAL APPROPRIATIONS AND OTHER USES		176,271,308.10	226,708,914.99	(50,437,606.89)
ESTIMATED REVENUES LESS APPROPRIATIONS		(135,093,686.40)	(181,831,660.95)	46,737,974.55
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	<u>31,325,759.81</u>	<u>10,885,821.71</u>	<u>20,439,938.10</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>207,597,067.91</u>	<u>237,594,736.70</u>	<u>(29,997,668.79)</u>

Capital Outlay Funds
Estimated Revenues
2010-2011

SOURCE	ACCT. NO.	Total	31A 2005 COBI Bonds	31B 2006 COBI Bonds	34G 2009 PECO Construction	34G 2009 PECO Maintenance	34H 2010 PECO Maintenance	34I 2011 PECO Maintenance	390 PHS Ins Reimb
STATE:									
Capital Outlay & Debt Service	321	437,817.00							
Miscellaneous	341	300,000.00							
PECO Maintenance	391	1,515,743.00						1,515,743.00	
Charter Capital	397	2,529,710.00							
Total State		4,783,270.00	0.00	0.00	0.00	0.00	0.00	1,515,743.00	0.00
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413	27,703,924.00							
Interest	431	551,748.00							
Impact Fees	496	6,000,000.00							
Total Local		34,255,672.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES:									
Transfers In	620	2,138,679.70							
Total Other Sources		2,138,679.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES									
		41,177,621.70	0.00	0.00	0.00	0.00	0.00	1,515,743.00	0.00
FUND BALANCE AT BEGINNING OF YEAR:									
Restricted for Capital Projects	2726	166,419,446.21	443,374.89	1,459,475.61	5,124,178.72	952,249.58	114,926.93	0.00	917,734.38
TOTAL EST REVENUE AND BEGINNING FD BAL									
		207,597,067.91	443,374.89	1,459,475.61	5,124,178.72	952,249.58	114,926.93	1,515,743.00	917,734.38

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

USE	ACCT. NO.	Total	31A 2005 COBI Bonds	31B 2006 COBI Bonds	34G 2009 PECO Construction	34G 2009 PECO Maintenance	34H 2010 PECO Maintenance	34I 2011 PECO Maintenance	390 PHS Ins Reimb
APPROPRIATIONS:									
Library Books	6100	88,457.34							
Audio-Visual Materials	6200	2,248.76							
Buildings and Additions	6300	86,304,012.49			2,922,285.96				
Furniture, Fixtures and Equipment	6410-20	8,310,177.01							
Computer Equipment	6430-40	3,801,359.65							
Vehicle Purchase	6510								
Land Purchase	6600	2,423,973.96							
Site Improvements	6700	2,704,880.31		141,304.50	2,366.96				
Remodeling and Renovations	6800	40,705,672.62	247,241.50	1,311,763.41	2,199,525.80	952,249.58	114,926.93	1,513,224.30	750,000.00
Computer Software	6900	83,263.63							
Cost of Issuance Fees	7300	17,513.20							
Total Function 7400 Appropriations		144,441,558.97	247,241.50	1,453,067.91	5,124,178.72	952,249.58	114,926.93	1,513,224.30	750,000.00
OTHER USES:									
To General Fund	9100	14,664,977.00							
To Debt Service Fund	9200	17,164,772.13							
Total Other Financing Uses		31,829,749.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		176,271,308.10	247,241.50	1,453,067.91	5,124,178.72	952,249.58	114,926.93	1,513,224.30	750,000.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(135,093,686.40)	(247,241.50)	(1,453,067.91)	(5,124,178.72)	(952,249.58)	(114,926.93)	2,518.70	(750,000.00)
FUND BALANCE AT END OF YEAR: Restricted for Capital Projects	2726	31,325,759.81	196,133.39	6,407.70	0.00	0.00	0.00	2,518.70	167,734.38
TOTAL APPROPRIATIONS AND ENDING FUND BAL		207,597,067.91	443,374.89	1,459,475.61	5,124,178.72	952,249.58	114,926.93	1,515,743.00	917,734.38

Capital Outlay Funds
Estimated Revenues
2010-2011

SOURCE	ACCT. NO.	390 Narcossee Utility Ref	390 Racing Commission	390 2002 GO Bonds	390 LCIF	39Q 2002 COP	39Y 2004 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough
STATE:									
Capital Outlay & Debt Service	321								
Miscellaneous	341		300,000.00						
PECO Maintenance	391								
Charter Capital	397								
Total State		0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413								
Interest	431								
Impact Fees	496								
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES:									
Transfers In	620								2,138,679.70
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,138,679.70
TOTAL ESTIMATED REVENUE & OTHER SOURCES		0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	2,138,679.70
FUND BALANCE AT BEGINNING OF YEAR:									
Restricted for Capital Projects	2726	286,255.99	670,419.21	22,534.83	1,475,045.14	47,708.71	13.24	34,324,988.60	9,418,591.24
TOTAL EST REVENUE AND BEGINNING FD BAL		286,255.99	970,419.21	22,534.83	1,475,045.14	47,708.71	13.24	34,324,988.60	11,557,270.94

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

USE	ACCT. NO.	390 Narcossee Utility Ref	390 Racing Commission	390 2002 GO Bonds	390 LCIF	39Q 2002 COP	39Y 2004 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough
APPROPRIATIONS:									
Library Books	6100								
Audio-Visual Materials	6200								
Buildings and Additions	6300							29,510,218.24	1,564,105.50
Furniture, Fixtures and Equipment	6410-20							1,558,218.08	123,251.25
Computer Equipment	6430-40								222,383.28
Vehicle Purchase	6510								
Land Purchase	6600		400,599.55						
Site Improvements	6700							411,500.00	982,825.50
Remodeling and Renovations	6800	286,255.99	222,042.59	22,534.83	920,727.03			2,823,920.30	6,503,338.68
Computer Software	6900								19,285.00
Cost of Issuance Fees	7300							17,513.20	
Total Function 7400 Appropriations		286,255.99	622,642.14	22,534.83	920,727.03	0.00	0.00	34,321,369.82	9,415,189.21
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	0.00
TOTAL APPROPRIATIONS AND OTHER USES		286,255.99	622,642.14	22,534.83	920,727.03	0.00	0.00	34,321,369.82	9,415,189.21
ESTIMATED REVENUES LESS APPROPRIATIONS		(286,255.99)	(322,642.14)	(22,534.83)	(920,727.03)	0.00	0.00	(34,321,369.82)	(7,276,509.51)
FUND BALANCE AT END OF YEAR:									
Restricted for Capital Projects	2726	0.00	347,777.07	0.00	554,318.11	47,708.71	13.24	3,618.78	2,142,081.73
TOTAL APPROPRIATIONS AND ENDING FUND BAL		286,255.99	970,419.21	22,534.83	1,475,045.14	47,708.71	13.24	34,324,988.60	11,557,270.94

Capital Outlay Funds
Estimated Revenues
2010-2011

SOURCE	ACCT. NO.	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	360 CO & DS	37E 2007 CO TAX	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	37I 2011 CO TAX
STATE:									
Capital Outlay & Debt Service	321			437,817.00					
Miscellaneous	341								
PECO Maintenance	391								
Charter Capital	397		2,529,710.00						
Total State		0.00	2,529,710.00	437,817.00	0.00	0.00	0.00	0.00	0.00
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413								27,703,924.00
Interest	431								341,646.00
Impact Fees	496								
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,045,570.00
OTHER SOURCES:									
Transfers In	620								
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		0.00	2,529,710.00	437,817.00	0.00	0.00	0.00	0.00	28,045,570.00
FUND BALANCE AT BEGINNING OF YEAR:									
Restricted for Capital Projects	2726	32,993,099.06	0.00	909,264.02	2,411,606.40	5,300,606.62	9,510,363.70	7,205,041.11	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		32,993,099.06	2,529,710.00	1,347,081.02	2,411,606.40	5,300,606.62	9,510,363.70	7,205,041.11	28,045,570.00

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

USE	ACCT. NO.	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	360 CO & DS	37E 2007 CO TAX	37F 2008 CO TAX	37G 2009 CO TAX	37H 2010 CO TAX	37I 2010 CO TAX
APPROPRIATIONS:									
Library Books	6100	63,994.25				1,035.03			
Audio-Visual Materials	6200								
Buildings and Additions	6300	11,253,061.02							8,568,158.00
Furniture, Fixtures and Equipment	6410-20	2,991,315.18				86,198.44			670,000.00
Computer Equipment	6430-40	2,714,771.46			7,722.23	322.26			100,000.00
Vehicle Purchase	6510								
Land Purchase	6600								
Site Improvements	6700	3,274.00		246,240.00	273,720.47	420,016.00	161,993.96		
Remodeling and Renovations	6800	13,100,785.11		499,176.18	883,341.75	1,452,274.51	821,975.63	814,188.55	4,458,350.00
Computer Software	6900	2,233.00							
Cost of Issuance Fees	7300								
Total Function 7400 Appropriations		30,129,434.02	0.00	745,416.18	1,164,784.45	1,959,846.24	983,969.59	814,188.55	13,796,508.00
OTHER USES:									
To General Fund	9100		2,529,710.00		1,000,000.00		8,000,000.00		3,135,267.00
To Debt Service Fund	9200					3,315,000.00		4,115,576.97	9,734,195.16
Total Other Financing Uses		0.00	2,529,710.00	0.00	1,000,000.00	3,315,000.00	8,000,000.00	4,115,576.97	12,869,462.16
TOTAL APPROPRIATIONS AND OTHER USES		30,129,434.02	2,529,710.00	745,416.18	2,164,784.45	5,274,846.24	8,983,969.59	4,929,765.52	26,665,970.16
ESTIMATED REVENUES LESS APPROPRIATIONS		(30,129,434.02)	0.00	(307,599.18)	(2,164,784.45)	(5,274,846.24)	(8,983,969.59)	(4,929,765.52)	1,379,599.84
FUND BALANCE AT END OF YEAR:									
Restricted for Capital Projects	2726	2,863,665.04	0.00	601,664.84	246,821.95	25,760.38	526,394.11	2,275,275.59	1,379,599.84
TOTAL APPROPRIATIONS AND ENDING FUND BAL		32,993,099.06	2,529,710.00	1,347,081.02	2,411,606.40	5,300,606.62	9,510,363.70	7,205,041.11	28,045,570.00

Capital Outlay Funds
Estimated Revenues
2010-2011

SOURCE	ACCT. NO.	Capacity							
		39V Escrowed Impact Fees	39W 2005 Impact Fees	39Z 2006 Impact Fees	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								
Miscellaneous	341								
PECO Maintenance	391								
Charter Capital	397								
Total State		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:									
Capital Outlay Tax (1.5 Mills)	413								
Interest	431								210,102.00
Impact Fees	496								6,000,000.00
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,210,102.00
OTHER SOURCES:									
Transfers In	620								
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,210,102.00
FUND BALANCE AT BEGINNING OF YEAR:									
Restricted for Capital Projects		2726	1,468,512.61	116,390.41	940,275.15	14,708,489.61	18,338,536.54	8,731,462.97	8,528,300.94
TOTAL EST REVENUE AND BEGINNING FD BAL			1,468,512.61	116,390.41	940,275.15	14,708,489.61	18,338,536.54	8,731,462.97	8,528,300.94

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

USE	ACCT. NO.	Capacity							
		39V Escrowed Impact Fees	39W 2005 Impact Fees	39Z 2006 Impact Fees	391 2007 Impact Fees	3A4 2008 Impact Fees	3A5 2009 Impact Fees	3A6 2010 Impact Fees	392 2011 Impact Fees
APPROPRIATIONS:									
Library Books	6100				23,428.06				
Audio-Visual Materials	6200				2,248.76				
Buildings and Additions	6300	1,124,647.56	68,739.85		5,987,887.45	14,631,735.01	4,862,882.90	5,810,291.00	
Furniture, Fixtures and Equipment	6410-20		42,648.11	123,586.34	2,714,959.61				
Computer Equipment	6430-40		3,287.86	6,116.75	746,755.81				
Vehicle Purchase	6510								
Land Purchase	6600				204,656.41	1,818,718.00			
Site Improvements	6700	41,434.90			20,204.02				
Remodeling and Renovations	6800			807,829.95					
Computer Software	6900				61,745.63				
Cost of Issuance Fees	7300								
Total Function 7400 Appropriations		1,166,082.46	114,675.82	937,533.04	9,761,885.75	16,450,453.01	4,862,882.90	5,810,291.00	0.00
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	0.00
TOTAL APPROPRIATIONS AND OTHER USES		1,166,082.46	114,675.82	937,533.04	9,761,885.75	16,450,453.01	4,862,882.90	5,810,291.00	0.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(1,166,082.46)	(114,675.82)	(937,533.04)	(9,761,885.75)	(16,450,453.01)	(4,862,882.90)	(5,810,291.00)	6,210,102.00
FUND BALANCE AT END OF YEAR:									
Restricted for Capital Projects	2726	302,430.15	1,714.59	2,742.11	4,946,603.86	1,888,083.53	3,868,580.07	2,718,009.94	6,210,102.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		1,468,512.61	116,390.41	940,275.15	14,708,489.61	18,338,536.54	8,731,462.97	8,528,300.94	6,210,102.00

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2010-11 to 2014-15						
Revised 8/24/10						
	2010-11	2011-12	2012-13	2013-14	2014-15	5 Year total 2010/11-2014/15
Non-Capacity Revenues and Other Sources:						
CO&DS Flowthrough	437,817	437,817	437,817	437,817	437,817	2,189,085
PECO Regular	-	-	2,676,001	6,421,926	5,303,406	14,401,333
PECO M&R, ADA, H&S	1,515,743	654,298	727,871	800,015	889,303	4,587,230
1.5 Mill CO TAX	27,703,924	28,064,456	29,748,323	31,533,222	33,425,216	150,475,141
1/4 Cent Sales Tax Net Flowthrough	2,138,679	2,890,560	3,623,261	4,342,436	4,925,429	17,920,365
Charter Capital	2,529,710	2,529,710	2,529,710	2,529,710	2,529,710	12,648,550
Interest	341,646	113,875	60,906	51,435	88,136	655,998
Miscellaneous	300,000	300,000	300,000	300,000	300,000	1,500,000
Certificates of Participation, New Issues	-	-	-	-	-	-
Beginning Fund Balance, Non-Capacity	34,164,568	11,387,492	6,090,637	5,143,478	8,813,577	34,164,568
Carryover Balance for Previously Funded Projects	79,422,910					
Total Non-Capacity Revenues and Other Sources	148,554,996	46,378,208	46,194,527	51,560,039	56,712,593	238,542,270
Capacity Revenues and Other Sources						
Impact Fees	6,000,000	6,300,000	6,615,000	6,945,750	7,293,038	33,153,788
Miscellaneous	-	-	-	-	-	-
Interest	210,102	199,383	63,913	40,239	50,636	564,273
Beginning Fund Balance, Capacity	21,010,207	19,938,266	6,391,324	4,023,912	5,063,576	21,010,207
Carryover Balance for Previously Funded Projects	31,821,761					
Total Capacity Revenues and Other Sources	59,042,070	26,437,649	13,070,237	11,009,901	12,407,250	54,728,268
TOTAL SOURCES	207,597,067	72,815,857	59,264,764	62,569,941	69,119,843	293,270,538

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2010-11															
Revised 8/24/10															
	Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2010-11	2011-12	2012-13	2013-14	2014-15	5 Year total 2009/10-2013/14
	NON-CAPACITY USES														
	REOCCURRING PROJECTS:														
	Health & Safety							89,979	2,273,209	151,574	135,591	147,158	158,835	172,493	765,651
	*General School Facility Maintenance (Tsf to General Fund)							25,201	660,680	8,942,125	9,031,547	9,121,862	9,213,081	9,305,212	45,613,827
	Athletic Facilities							227,157	556,835	1,347,113	1,347,113	1,347,113	1,360,584	1,360,584	6,762,507
	Technology									-	720,000	720,000	810,000	810,000	3,060,000
	*Property Casualty Insurance (Tsf to General Fund)									2,033,983	2,000,000	2,000,000	2,000,000	2,000,000	10,033,983
	*Charter Capital and Class Size Reduction Penalties (Tsf to General Fund)									2,529,710	2,529,710	2,529,710	2,529,710	2,529,710	12,648,550
	Portable Rent (Tsf to General Fund)									1,159,159	500,000	500,000	500,000	500,000	3,159,159
	Portable Installation							1,385	44,792	700,000	300,000	300,000	300,000	300,000	1,900,000
	*Chargeback Facilities Dept Staff									818,158	818,158	818,158	818,158	818,158	4,090,790
	TOTAL REOCCURRING PROJECTS														
								343,721	3,535,515	17,751,823	17,452,119	17,554,001	17,760,367	17,866,157	88,384,467
	RENOVATION/REMODELING PROJECTS:														
	HIGH SCHOOLS														
	Osceola HS comprehensive (existing) Phase 1							25,889,341	2,612,602						-
	Osceola HS comprehensive FFE (existing)							1,277,885	103,557	1,506,500					1,506,500
	OHS Land														-
	St Cloud HS comprehensive (existing) Phase 1							16,475,037	2,759,423						-
	St Cloud HS comprehensive FFE (existing)							2,035,248	7,726	1,506,500					1,506,500
	Gateway HS Core Addition	High	Construction							4,000,000					4,000,000
	ELEMENTARY SCHOOLS														
	Highlands ES Comprehensive Renovation	Elem	Construction					495,128	8,872,639	1,765,000	1,000,000				2,765,000
	Thacker Avenue ES Admin, Media, Cafeteria, Renovation		Construction							6,200,000					6,200,000
	Celebration K8 Health Reconfiguration		Construction							1,000,000					1,000,000
	Celebration K8 Health Reconfiguration FFE		FFE												-
	ALTERNATIVE /SPECIAL NEED PROGRAMS														
	Police and Fire Academy		Planning							750,000	500,000				1,250,000
	DISTRICT ANCILLARY/ADMINISTRATION SPACE														
	Bus Parking/Fueling														-
	Admin. Building Exterior Repair														-
	LONG RANGE CAPITAL PROGRAMS														
	Cyclical Capital Renewal (Replacements of parts)							1,871,178	13,126,396	3,000,000	3,000,000	3,000,000	4,500,000	4,500,000	18,000,000
	Major HVAC and Roofing Projects									3,100,000					3,100,000
	TOTAL RENOVATION/REMODELING														
								48,043,817	27,482,343	22,828,000	4,500,000	3,000,000	4,500,000	4,500,000	39,328,000
	DEBT SERVICE:														
	Repay LOANS - Long Term (COPs) (including 2009A Refunding)									12,411,439	13,485,541	13,485,748	13,489,329	13,486,929	66,358,985
	Repay LOANS - Long Term (COPs) new issues 9/10								17,513	330,463	350,490	2,524,448	2,524,448	2,524,448	8,254,296
	Repay LOANS - Long Term (Class Ist)									3,708,892	3,708,892	3,708,892	3,708,892	3,708,892	18,544,460
	Repay LOANS - EFBID									217,768	790,529	777,960	763,427	756,634	3,306,318
	Repay LOANS - Short Term (incl. bus lease purchase)									496,210					496,210
	TOTAL DEBT SERVICE														
								-	17,513	17,164,772	18,335,452	20,497,047	20,486,095	20,476,902	96,960,269
	Previously Funded Projects in Fund Balance									79,422,910					79,422,910
	Total Non-Capacity Uses														
								48,387,538	31,035,372	137,167,505	40,287,571	41,051,048	42,746,463	42,843,059	304,095,646

		Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2010-11	2011-12	2012-13	2013-14	2014-15	5 Year total 2009/10-2013/14
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	11,730							-
Elementary L (KOA Poinciana)	Elem	Construction						56,694	985						-
Elementary M (Narcoossee)	Elem	Land													-
Elementary M (Narcoossee)	Elem	Planning													-
Elementary M (Narcoossee)	Elem	FPE						26,351							-
Elementary M (Narcoossee)	Elem	Construction		978	978	Aug-09	2009-10	11,061							-
Elementary N (East Lake)	Elem	Land													-
Elementary N (East Lake)	Elem	Planning													-
Elementary N (East Lake)	Elem	FPE													-
Elementary N (East Lake)	Elem	Construction		1,202,803	1,202,803	Aug-10	2010-11	280,117							-
Elementary N (East Lake)	Elem	Construction		1,092	1,092	Aug-10	2010-11	680,467	1,166,672						-
Middle															
Middle CC - (West Side DRI)	Middle	Land													-
Middle CC - (West Side DRI)	Middle	Planning													-
Middle CC - (West Side DRI)	Middle	FPE													-
Middle CC - (West Side DRI)	Middle	Construction		1415	1274	Aug-09	2009-10	7,855							-
Middle DD (Pleasant Hill)	Middle	Land													-
Middle DD (Pleasant Hill)	Middle	Planning													-
Middle DD (Pleasant Hill)	Middle	FPE													-
Middle DD (Pleasant Hill)	Middle	Construction		1,457	1311	Aug-13	2013-14			3,000,000					3,000,000
Middle DD (Pleasant Hill)	Middle	Construction									19,200,000	8,200,000	1,600,000	-	29,000,000
High															
High FFF (Narcoossee)	High	Land						330	203,045						-
High FFF (Narcoossee)	High	Planning													-
High FFF (Narcoossee)	High	FPE													3,500,000
High FFF (Narcoossee)	High	Construction		2150	2042										-
* Facilities Dept. Staff															
TOTAL NEW SCHOOL PROJECTS															
								1,997,290	1,650,818	846,325	846,325	846,325	846,325	846,325	4,231,625
								3,846,325	20,046,325	3,846,325	20,046,325	5,946,325	5,946,325	846,325	39,731,625
CLASSROOM + CORE CAPACITY PROJECTS:															
Gateway HS Classroom Wing	High	Construction		500	475	Jan-11	2010-11	3,933,852	564,074						-
Thacker Ave ES Classroom Addition	Elem	Construction		304	304	Feb-10	2009-10	153,924	243,045						-
Highlands ES Classroom Addition	Elem	Construction		406	406	Aug-11	2011-12	1,057,013	6,483,882						-
Oscola High School Capacity Classroom Additions	High	Construction		459	436	Aug-12	2012-13	6,826,849							-
Oscola High School Capacity Classroom Additions FPE	High	Construction						808,500							808,500
St. Cloud High School Capacity Classroom Additions	High	Construction		452	429	Dec-11	2011-12	7,812,758							-
St. Cloud High School Capacity Classroom Additions FPE	High	Construction						808,500							808,500
Parkway MS Reconfiguration of Core spaces	Middle	Construction		100	90	Aug-10	2010-11	749,052	155,336						-
OTHER CAPACITY USES:															
Buses - New															-
Harmony Land															-
Other Capacity Uses Contingency								80,443	113,425						-
TOTAL OTHER CAPACITY PROJECTS															
								20,613,891	7,559,762	3,435,718	-	-	-	-	3,435,718
Previously Funded Projects in Fund Balance								31,821,761							31,821,761
Total Capacity Uses															
								22,611,181	9,210,580	39,103,804	20,046,325	9,046,325	5,946,325	846,325	74,989,104
TOTAL USES															
								70,998,718	40,245,952	176,271,309	60,333,896	50,097,373	48,692,788	43,689,384	379,084,750
Annual Surplus/(Deficiency) Non-Capacity															
Annual Surplus/(Deficiency) Capacity								(22,777,076)	(5,296,855)	(947,158)	(3,670,098)	(947,158)	5,055,957	(20,295,034)	
Annual Surplus/(Deficiency) Total								(1,071,941)	(13,546,942)	(2,367,412)	1,039,664	(2,367,412)	6,497,349	(9,449,282)	
Annual Surplus/(Deficiency) Total								(23,849,017)	(18,843,797)	(3,314,570)	4,709,762	11,553,306	11,553,306	(29,744,317)	
Ending Fund Balance, Non-Capacity															
Ending Fund Balance, Capacity								11,387,492	6,090,637	5,143,478	8,813,577	13,869,534	13,869,534	13,869,534	
Ending Fund Balance, Total								19,938,266	6,391,324	4,023,912	5,063,576	11,560,925	11,560,925	11,560,925	
Ending Fund Balance, Total								31,325,758	12,481,961	9,167,391	13,877,153	25,430,459	25,430,459	25,430,459	

PLANNED NEW STUDENT STATIONS

Sub-Desc	(All)
Sum of FISH Capacity	
Mo Yr Open	Description
8/1/2010	Parkway MS Reconfiguration of Core spaces
1/1/2011	Elementary N (East Lake)
8/1/2011	Gateway HS: Classroom Wing
12/1/2011	Highlands ES Classroom Addition
8/1/2012	St. Cloud High School Capacity Classroom Additions
8/1/2013	Osceola High School Capacity Classroom Additions
Grand Total	Middle DD (Pleasant Hill)

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

This Page Intentionally Left Blank

FUND 4XX

SPECIAL REVENUE FUND

This Page Intentionally Left Blank

FUND 400

SPECIAL REVENUE FUND BUDGET

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

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

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

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

Special Revenue Funds-Combined
Estimated Revenues
2010-11

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	5,057,065.82	3,005,732.24	2,051,333.58
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	731,939.61	757,160.89	(25,221.28)
State Fiscal Stabilization, K-12	210	17,069,469.00	17,655,649.00	(586,180.00)
State Fiscal Stabilization, Workforce Dev	211	288,473.00	291,151.00	(2,678.00)
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	77,343.81	251,458.35	(174,114.54)
Individuals with Disabilities Education Act, PL94-142	230	18,032,371.78	15,916,243.72	2,116,128.06
Title I Targeted Assistance	240	22,239,102.76	16,965,996.27	5,273,106.49
Adult General Education	251	416,881.00	83,941.83	332,939.17
Higher Education Act	252	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00
National School Lunch Act Lunch	261	12,760,198.00	11,481,013.15	1,279,184.85
National School Lunch Act Breakfast	262	2,557,615.64	2,564,238.60	(6,622.96)
National School Lunch Act	263	342,281.00	311,289.88	30,991.12
U.S.D.A Commodities	265	1,248,740.00	1,168,873.00	79,867.00
Summer Feeding	267	649,330.00	633,315.93	16,014.07
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00
Other Federal Through State	290	5,547,987.63	4,454,568.08	1,093,419.55
Emergency Immigrant	293	1,718,711.97	1,266,233.84	452,478.13
Total Federal		88,737,511.02	76,806,865.78	11,930,645.24
STATE:				
Diagnostic and Learning Resource Centers	330	325,591.00	0.00	325,591.00
Food Service Supplement	338	0.00	318,000.00	(318,000.00)
Health Department	399	3,250.00	1,500.00	1,750.00
Total State		328,841.00	319,500.00	9,341.00
LOCAL:				
Interest, Including Profit on Investments	431	1,000.00	0.00	1,000.00
Gifts, Grants and Bequests	440	0.00	3,500.00	(3,500.00)
Food Service Sales	450	6,094,394.36	6,816,870.64	(722,476.28)
Pre-K Early Intervention	472	347,686.61	211,343.11	136,343.50
School-Aged Child Care/Extended Day	473	2,500,000.00	2,369,038.86	130,961.14
Miscellaneous Local Sources	495	188,632.67	183,909.10	4,723.57
Total Local		9,131,713.64	9,584,661.71	(452,948.07)
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		98,198,065.66	86,711,027.49	11,487,038.17
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	394,624.39	319,536.59	75,087.80
Restricted for Grants and Programs	2729	5,361,627.53	2,160,219.27	3,201,408.26
Assigned for Other Programs	2749	407,068.85	140,009.84	267,059.01
Unassigned	2750	(8,483.29)	0.00	(8,483.29)
Total Beginning Fund Balance		6,154,837.48	2,619,765.70	3,535,071.78
TOTAL EST REVENUE AND BEGINNING FD BAL		104,352,903.14	89,330,793.19	15,022,109.95

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

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
Instruction	5000	45,842,788.18	34,961,981.92	10,880,806.26
Pupil Personnel Services	6100	3,985,206.42	2,669,692.36	1,315,514.06
Instructional Media	6200	2,987,909.67	2,544,705.10	443,204.57
Instruction and Curriculum Development	6300	9,907,500.26	11,157,793.18	(1,250,292.92)
Instructional Staff Training	6400	3,383,136.60	3,494,872.18	(111,735.58)
Instruction Related Technology	6500	289,917.04	138,674.16	151,242.88
General Administration	7200	1,115,016.56	1,966,370.79	(851,354.23)
School Administration	7300	41,764.51	0.00	41,764.51
Facilities Acquisition and Construction	7400	45,314.29	662,239.95	(616,925.66)
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	24,001,881.89	23,384,180.37	617,701.52
Central Services	7700	1,552,584.37	1,098,924.63	453,659.74
Staff Services	7730	7,793.20	175,676.72	(167,883.52)
Pupil Transportation	7800	2,914,998.71	2,472,763.50	442,235.21
Operation of Plant	7900	0.00	5,568.26	(5,568.26)
Maintenance of Plant	8100	0.00	10,148.50	(10,148.50)
Administrative Technology Services	8200	16,644.15	22,000.00	(5,355.85)
Community Services	9100	2,907,738.80	2,573,244.30	334,494.50
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		99,000,194.65	87,338,835.92	11,661,358.73
ESTIMATED REVENUES LESS APPROPRIATIONS		(802,128.99)	(627,808.43)	(174,320.56)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	394,624.39	319,536.59	75,087.80
Restricted for Grants and Programs	2729	4,668,283.90	1,570,975.07	3,097,308.83
Assigned for Other Programs	2749	289,800.20	101,445.61	188,354.59
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		5,352,708.49	1,991,957.27	3,360,751.22
TOTAL APPROPRIATIONS AND ENDING FUND BAL		104,352,903.14	89,330,793.19	15,022,109.95

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

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
National School Lunch Act Lunch	261	12,760,198.00	11,481,013.15	1,279,184.85
National School Lunch Act Breakfast	262	2,557,615.64	2,564,238.60	(6,622.96)
National School Lunch Act	263	342,281.00	311,289.88	30,991.12
U.S.D.A Commodities	265	1,248,740.00	1,168,873.00	79,867.00
Summer Feeding	267	649,330.00	633,315.93	16,014.07
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Total Federal		17,558,164.64	16,158,730.56	1,399,434.08
STATE:				
Food Service Supplement	330	325,591.00	318,000.00	7,591.00
Health Department	399	3,250.00	1,500.00	1,750.00
Total State		328,841.00	319,500.00	9,341.00
LOCAL:				
Interest	431	1,000.00	0.00	1,000.00
Gifts, Grants and Bequests	440	0.00	3,500.00	(3,500.00)
Food Service Sales	450	6,094,394.36	6,816,870.64	(722,476.28)
Miscellaneous	495	17,600.00	8,442.80	9,157.20
Total Local		6,112,994.36	6,828,813.44	(715,819.08)
OTHER SOURCES:				
Transfers In	630	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		24,000,000.00	23,307,044.00	692,956.00
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	394,624.39	319,536.59	75,087.80
Restricted for Grants and Programs	2729	4,670,165.79	1,572,026.63	3,098,139.16
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		5,064,790.18	1,891,563.22	3,173,226.96
TOTAL EST REVENUE AND BEGINNING FD BAL		29,064,790.18	25,198,607.22	3,866,182.96

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

	ACCT NO.	2010-11	2009-10 Original Budget	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	7,391,140.03	6,882,219.10	508,920.93
Salaries -Overtime	102	237,500.00	202,500.00	35,000.00
Terminal Annual Leave	104	0.00	0.00	0.00
Salaries -Sick Leave Buy Back	105	0.00	0.00	0.00
Retirement	210	813,525.74	696,898.58	116,627.16
Social Security	220	580,022.28	542,989.75	37,032.53
Group Insurance	230	2,458,236.95	2,526,217.10	(67,980.15)
Workers' Compensation	240	250,000.00	265,000.00	(15,000.00)
Purchased Service	310	5,000.00	5,800.00	(800.00)
Fingerprinting	311	4,000.00	0.00	4,000.00
Drug Testing	312	2,000.00	0.00	2,000.00
Travel	330	29,500.00	30,225.00	(725.00)
Administrative Travel	331	1,510.00	1,510.00	0.00
Field Trips-Instruction	339	500.00	0.00	500.00
Repairs and Maintenance	350	75,000.00	80,000.00	(5,000.00)
Rentals	360	30,300.00	11,200.00	19,100.00
Communications	370	18,377.00	21,201.00	(2,824.00)
Postage	371	100.00	50.00	50.00
Other Purchased Services	390	72,075.00	94,000.00	(21,925.00)
Natural Gas	410	16,525.00	14,150.00	2,375.00
Propane or Bottled Gas	420	82,200.00	72,026.56	10,173.44
Electricity	430	15,000.00	15,000.00	0.00
Gasoline	450	10,000.00	10,000.00	0.00
Diesel Fuel	460	8,500.00	7,000.00	1,500.00
Supplies	510	419,225.76	1,417,495.47	(998,269.71)
Periodicals	530	10.00	10.00	0.00
Grease and Oil/Other	540	10.00	500.00	(490.00)
Repair Parts	550	11,000.00	5,000.00	6,000.00
Tires and Tubes	560	10.00	1,500.00	(1,490.00)
Food	570	9,334,219.13	8,398,900.00	935,319.13
USDA Donated Foods	580	1,248,740.00	1,168,873.00	79,867.00
Other Materials and Supplies	590	292,975.00	205,500.00	87,475.00
Pest Control	595	26,150.00	31,575.00	(5,425.00)
AV Material	622	0.00	0.00	0.00
Bldgs. &Fixed Equipment	630	0.00	50,000.00	(50,000.00)
Furniture, Fixtures & Equipment (prop. rec.)	641	3,500.00	2,000.00	1,500.00
Furniture, Fixtures & Equipment (no prop. rec.)	642	5,000.00	2,000.00	3,000.00
Capitalized Computer Equipment	643	125,000.00	15,000.00	110,000.00
Non-capitalized Computer Equipment	644	5,000.00	10,000.00	(5,000.00)
Motor Vehicles Other Than Buses	652	0.00	0.00	0.00
Improvements Other Than Buildings	670	0.00	25.00	(25.00)
Remodeling &Renovations	680	0.00	1,000.00	(1,000.00)
Capitalized Software	691	5,000.00	500.00	4,500.00
Non-capitalized Software	692	100.00	100.00	0.00
Dues and Fees	730	14,930.00	15,130.00	(200.00)
Other Personnel Services	750	10,000.00	5,000.00	5,000.00
Misc Exp/Indirect Cost	790	400,000.00	500,000.00	(100,000.00)
Total Appropriations		24,001,881.89	23,308,095.56	693,786.33
OTHER USES:				
Transfers Out	9730	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		24,001,881.89	23,308,095.56	693,786.33
ESTIMATED REVENUE LESS APPROPRIATIONS		(1,881.89)	(1,051.56)	(830.33)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	394,624.39	319,536.59	75,087.80
Restricted for Grants and Programs	2729	4,668,283.90	1,570,975.07	3,097,308.83
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		5,062,908.29	1,890,511.66	3,097,308.83
TOTAL APPROPRIATIONS AND ENDING FUND BAL		29,064,790.18	25,198,607.22	3,866,182.96

Special Revenue Funds-Other
Estimated Revenues
2010-11

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	5,057,065.82	3,005,732.24	2,051,333.58
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	731,939.61	757,160.89	(25,221.28)
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	77,343.81	251,458.35	(174,114.54)
Individuals with Disabilities Education Act, PL94-142	230	12,133,227.24	10,367,952.49	1,765,274.75
Title I Targeted Assistance	240	16,249,448.91	13,528,075.27	2,721,373.64
Adult General Education	251	416,881.00	83,941.83	332,939.17
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	5,485,341.49	4,378,483.27	1,106,858.22
Emergency Immigrant	293	1,718,711.97	1,266,233.84	452,478.13
Total Federal		41,869,959.85	33,639,038.18	8,230,921.67
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	347,686.61	211,343.11	136,343.50
School-Aged Child Care/Extended Day	473	2,500,000.00	2,369,038.86	130,961.14
Miscellaneous Local Sources	495	171,032.67	175,466.30	(4,433.63)
Total Local		3,018,719.28	2,755,848.27	262,871.01
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		44,888,679.13	36,394,886.45	8,493,792.68
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	0.00	0.00	0.00
Restricted for Grants and Programs	2729	691,461.74	588,192.64	103,269.10
Assigned for Other Programs	2749	407,068.85	140,009.84	267,059.01
Unassigned	2750	(8,483.29)	0.00	(8,483.29)
Total Beginning Fund Balance		1,090,047.30	728,202.48	361,844.82
TOTAL EST REVENUE AND BEGINNING FD BAL		45,978,726.43	37,123,088.93	8,855,637.50

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

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
Instruction	5000	26,736,779.11	15,231,520.07	11,505,259.04
Pupil Personnel Services	6100	3,222,242.27	1,659,356.97	1,562,885.30
Instructional Media	6200	45,095.11	24,553.48	20,541.63
Instruction and Curriculum Development	6300	8,174,884.74	10,802,869.71	(2,627,984.97)
Instructional Staff Training	6400	2,074,217.85	2,764,561.17	(690,343.32)
Instruction Related Technology	6500	93,262.31	71,019.27	22,243.04
General Administration	7200	585,150.36	857,912.79	(272,762.43)
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	45,314.29	662,239.95	(616,925.66)
Fiscal Services	7500	0.00	0.00	0.00
Central Services	7700	1,552,584.37	1,098,924.63	453,659.74
Staff Services	7730	0.00	175,676.72	(175,676.72)
Pupil Transportation	7800	235,012.87	1,062,047.50	(827,034.63)
Operation of Plant	7900	0.00	5,568.26	(5,568.26)
Maintenance of Plant	8100	0.00	10,148.50	(10,148.50)
Administrative Technology Services	8200	16,644.15	22,000.00	(5,355.85)
Community Services	9100	2,907,738.80	2,573,244.30	334,494.50
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		45,688,926.23	37,021,643.32	8,667,282.91
ESTIMATED REVENUES LESS APPROPRIATIONS		(800,247.10)	(626,756.87)	(173,490.23)
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	2749	289,800.20	101,445.61	188,354.59
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		289,800.20	101,445.61	188,354.59
TOTAL APPROPRIATIONS AND ENDING FUND BAL		45,978,726.43	37,123,088.93	8,855,637.50

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

SOURCE	ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	493 ECTAC	494 O.W.L	2010-11 TOTAL
FEDERAL:								
Head Start	130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Direct	190	0.00	5,057,065.82	0.00	0.00	0.00	0.00	5,057,065.82
ROTC	191	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Education Act	201	662,053.60	69,886.01	0.00	0.00	0.00	0.00	731,939.61
Workforce Investment Act	220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	77,343.81	0.00	0.00	0.00	0.00	0.00	77,343.81
Individuals with Disabilities Education Act, PL94-142	230	12,133,227.24	0.00	0.00	0.00	0.00	0.00	12,133,227.24
Title I Targeted Assistance	240	16,249,448.91	0.00	0.00	0.00	0.00	0.00	16,249,448.91
Adult General Education	251	416,881.00	0.00	0.00	0.00	0.00	0.00	416,881.00
Higher Education Act	252	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Through State	290	5,440,027.20	45,314.29	0.00	0.00	0.00	0.00	5,485,341.49
Emergency Immigrant	293	1,718,711.97	0.00	0.00	0.00	0.00	0.00	1,718,711.97
Total Federal		36,697,693.73	5,172,266.12	0.00	0.00	0.00	0.00	41,869,959.85
STATE:								
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:								
Interest, Including Profit on Investments	431	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	347,686.61	0.00	0.00	347,686.61
School-Aged Child Care/Extended Day	473	0.00	0.00	2,500,000.00	0.00	0.00	0.00	2,500,000.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00	147,549.38	23,483.29	171,032.67
Total Local		0.00	0.00	2,500,000.00	347,686.61	147,549.38	23,483.29	3,018,719.28
OTHER SOURCES:								
Transfers In	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		36,697,693.73	5,172,266.12	2,500,000.00	347,686.61	147,549.38	23,483.29	44,888,679.13
FUND BALANCE AT BEGINNING OF YEAR:								
Nonspendable-Inventory	2711	0.00	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	691,461.74	0.00	691,461.74
Assigned for Other Programs	2749	0.00	0.00	389,044.80	18,024.05	0.00	0.00	407,068.85
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	(8,483.29)	(8,483.29)
Total Beginning Fund Balance		0.00	0.00	389,044.80	18,024.05	691,461.74	(8,483.29)	1,090,047.30
TOTAL EST REVENUE AND BEGINNING FD BAL		36,697,693.73	5,172,266.12	2,889,044.80	365,710.66	839,011.12	15,000.00	45,978,726.43

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

ACCT. NO.	420 Fed-State	422 Federal	491 Extended Day	492 Pre-K Ext Day	493 ECTAC	494 O.W.L	2010-11 TOTAL
Instruction	5000	26,424,202.65	240,360.00	0.00	57,216.46	0.00	26,736,779.11
Pupil Personnel Services	6100	777,967.79	2,444,274.48	0.00	0.00	0.00	3,222,242.27
Instructional Media	6200	45,095.11	0.00	0.00	0.00	0.00	45,095.11
Instruction and Curriculum Development	6300	6,830,220.58	505,936.54	0.00	838,727.62	0.00	8,174,884.74
Instructional Staff Training	6400	1,980,164.54	94,053.31	0.00	0.00	0.00	2,074,217.85
Instruction Related Technology	6500	93,262.31	0.00	0.00	0.00	0.00	93,262.31
General Administration	7200	152,597.05	432,269.81	0.00	283.50	0.00	585,150.36
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	45,314.29	0.00	0.00	0.00	45,314.29
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	159,170.83	1,393,413.54	0.00	0.00	0.00	1,552,584.37
Staff Services	7730	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7800	235,012.87	0.00	0.00	0.00	0.00	235,012.87
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	16,644.15	0.00	0.00	0.00	16,644.15
Community Services	9100	0.00	2,600,000.00	307,738.80	0.00	0.00	2,907,738.80
Debt Service	9200	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		36,697,693.73	5,172,266.12	2,600,000.00	364,955.26	839,011.12	45,688,926.23
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	(100,000.00)	(17,268.65)	(691,461.74)	(800,247.10)
FUND BALANCE AT END 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	2749	0.00	0.00	289,044.80	755.40	0.00	289,800.20
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	289,044.80	755.40	0.00	289,800.20
TOTAL APPROPRIATIONS AND ENDING FUND BAL		36,697,693.73	5,172,266.12	2,889,044.80	365,710.66	839,011.12	45,978,726.43

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

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	17,069,469.00	17,655,649.00	(586,180.00)
State Fiscal Stabilization, Workforce Dev	211	288,473.00	291,151.00	(2,678.00)
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	5,899,144.54	5,548,291.23	350,853.31
Title I Targeted Assistance	240	5,989,653.85	3,437,921.00	2,551,732.85
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	62,646.14	76,084.81	(13,438.67)
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		29,309,386.53	27,009,097.04	2,300,289.49
STATE:				
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest, Including Profit on Investments	431	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care/Extended Day	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		0.00	0.00	0.00
OTHER SOURCES:				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		29,309,386.53	27,009,097.04	2,300,289.49
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	2749	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		29,309,386.53	27,009,097.04	2,300,289.49

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

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
Instruction	5000	19,106,009.07	19,730,461.85	(624,452.78)
Pupil Personnel Services	6100	762,964.15	1,010,335.39	(247,371.24)
Instructional Media	6200	2,942,814.56	2,520,151.62	422,662.94
Instruction and Curriculum Development	6300	1,732,615.52	354,923.47	1,377,692.05
Instructional Staff Training	6400	1,308,918.75	730,311.01	578,607.74
Instruction Related Technology	6500	196,654.73	67,654.89	128,999.84
General Administration	7200	529,866.20	1,108,458.00	(578,591.80)
School Administration	7300	41,764.51	0.00	41,764.51
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Service	7600	0.00	76,084.81	(76,084.81)
Staff Services	7730	7,793.20	0.00	7,793.20
Pupil Transportation	7800	2,679,985.84	1,410,716.00	1,269,269.84
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		29,309,386.53	27,009,097.04	2,300,289.49
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	2749	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		29,309,386.53	27,009,097.04	2,300,289.49

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

SOURCE	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	2010-11 TOTAL
FEDERAL:					
Head Start	130	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	17,069,469.00	0.00	0.00	17,069,469.00
State Fiscal Stabilization, Workforce Dev	211	288,473.00	0.00	0.00	288,473.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	5,899,144.54	0.00	5,899,144.54
Title I Targeted Assistance	240	0.00	5,989,653.85	0.00	5,989,653.85
Adult General Education	251	0.00	0.00	0.00	0.00
Higher Education Act	252	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00
Other Federal Through State	290	0.00	62,646.14	0.00	62,646.14
Emergency Immigrant	293	0.00	0.00	0.00	0.00
Total Federal		17,357,942.00	11,951,444.53	0.00	29,309,386.53
STATE:					
Diagnostic and Learning Resource Centers	335	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00
LOCAL:					
Interest, Including Profit on Investments	430	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00
School-Aged Child Care/Extended Day	473	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	0.00
OTHER SOURCES:					
Transfers In	610	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES					
		17,357,942.00	11,951,444.53	0.00	29,309,386.53
FUND BALANCE AT BEGINNING OF YEAR:					
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL					
		17,357,942.00	11,951,444.53	0.00	29,309,386.53

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

2010-11

	ACCT. NO.	431 Fed Stab-Gen	432 Fed Stim-Grants	433 Othr ARRA Stim	2010-11 TOTAL
Instruction	5000	14,025,710.83	5,080,298.24	0.00	19,106,009.07
Pupil Personnel Services	6100	82,115.20	680,848.95	0.00	762,964.15
Instructional Media	6200	2,942,797.85	16.71	0.00	2,942,814.56
Instruction and Curriculum Development	6300	83,311.18	1,649,304.34	0.00	1,732,615.52
Instructional Staff Training	6400	0.00	1,308,918.75	0.00	1,308,918.75
Instruction Related Technology	6500	57,826.35	138,828.38	0.00	196,654.73
General Administration	7200	124,416.08	405,450.12	0.00	529,866.20
School Administration	7300	41,764.51	0.00	0.00	41,764.51
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00
Staff Services	7730	0.00	7,793.20	0.00	7,793.20
Pupil Transportation	7800	0.00	2,679,985.84	0.00	2,679,985.84
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		17,357,942.00	11,951,444.53	0.00	29,309,386.53
ESTIMATED REVENUES LESS APPROPRIATIONS		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
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		17,357,942.00	11,951,444.53	0.00	29,309,386.53

This Page Intentionally Left Blank

FUND 7XX

INTERNAL SERVICE FUND

This Page Intentionally Left Blank

FUND 700

INTERNAL SERVICE FUND BUDGET

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

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

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

**Internal Service Fund 7XX Combined
Estimated Revenues
2010-11**

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		0.00	0.00	0.00
STATE:				
		0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest	431	12,000.00	1,200.00	10,800.00
Premiums	484	54,209,510.35	50,889,486.58	3,320,023.77
-		0.00	0.00	0.00
-		0.00	0.00	0.00
-		0.00	0.00	0.00
-		0.00	0.00	0.00
Total Local		54,221,510.35	50,890,686.58	3,330,823.77
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		54,221,510.35	50,890,686.58	3,330,823.77
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		9,699,281.20	5,769,268.09	3,930,013.11
Total Beginning Net Assets		9,699,281.20	5,769,268.09	3,930,013.11
TOTAL EST REVENUE AND BEGINNING NET ASSETS		63,920,791.55	56,659,954.67	7,260,836.88

**Internal Service Fund 7XX Combined
Summary of Appropriations and Net Assets
2010-11**

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
GROUP INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	4,433,155.00	4,322,004.00	111,151.00
Insurance & Bond Premiums	3200	2,773,142.35	868,842.00	1,904,300.35
Supplies	5100	5,000.00	5,000.00	0.00
Furniture, Fixtures & Equipment	6400	0.00	0.00	0.00
Claims Expense	7700	47,005,829.00	43,211,264.58	3,794,564.42
Total Group Insurance Appropriations		54,217,126.35	48,407,110.58	5,810,015.77
ENCUMBRANCES AND CARRYOVERS:		54,217,126.35	48,407,110.58	5,810,015.77
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		54,217,126.35	48,407,110.58	5,810,015.77
ESTIMATED REVENUES LESS APPROPRIATIONS		4,384.00	2,483,576.00	-2,479,192.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		9,703,665.20	8,252,844.09	1,450,821.11
Total Ending Net Assets		9,703,665.20	8,252,844.09	1,450,821.11
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		63,920,791.55	56,659,954.67	7,260,836.88

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

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		0.00	0.00	0.00
STATE:				
		0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest	431	12,000.00	1,200.00	10,800.00
Premiums	484			
- Employer	.001	39,146,172.00	39,421,032.00	(274,860.00)
- Employee	.070	9,200,006.00	8,949,150.00	250,856.00
- Retiree/LOA	.071	2,000,000.00	1,502,195.00	497,805.00
- COBRA	.072	276,793.00	187,200.00	89,593.00
Total Local		50,634,971.00	50,060,777.00	574,194.00
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		50,634,971.00	50,060,777.00	574,194.00
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets*		4,022,192.03	2,699,464.48	1,322,727.55
Total Beginning Net Assets		4,022,192.03	2,699,464.48	1,322,727.55
TOTAL EST REVENUE AND BEGINNING NET ASSETS		54,657,163.03	52,760,241.48	1,896,921.55

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

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

	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
HEALTH & LIFE INS APPROPRIATIONS:	7770			
Professional & Technical Services	3100	4,228,000.00	4,322,004.00	(94,004.00)
Insurance & Bond Premiums	3200	579,599.00	868,842.00	(289,243.00)
Supplies	5100	5,000.00	5,000.00	0.00
Furniture, Fixtures & Equipment	6400	0.00	0.00	0.00
Claims Expense	7700	45,817,988.00	42,881,355.00	2,936,633.00
Total Health & Life Ins Appropriations		50,630,587.00	48,077,201.00	2,553,386.00
ENCUMBRANCES AND CARRYOVERS:		50,630,587.00	48,077,201.00	2,553,386.00
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		50,630,587.00	48,077,201.00	2,553,386.00
ESTIMATED REVENUES LESS APPROPRIATIONS		4,384.00	1,983,576.00	(1,979,192.00)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets*		4,026,576.03	4,683,040.48	(656,464.45)
Total Ending Net Assets		4,026,576.03	4,683,040.48	(656,464.45)
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		54,657,163.03	52,760,241.48	1,896,921.55

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

Casualty Insurance Loss Fund 712
Estimated Revenues
2010-11

SOURCE	ACCT. NO.	2010-11	2009-10 Original Budget	Difference
FEDERAL:				
		0.00	0.00	0.00
Total Federal		0.00	0.00	0.00
STATE:				
		0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest	431	0.00	0.00	0.00
Premiums	484			
- Schools		1,327,737.00	589,235.80	738,501.20
- Departments		1,946,485.35	199,178.30	1,747,307.05
- Transportation/Maintenance		312,317.00	41,495.48	270,821.52
-		0.00	0.00	0.00
Total Local		3,586,539.35	829,909.58	2,756,629.77
OTHER SOURCES:				
Transfers In		0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		3,586,539.35	829,909.58	2,756,629.77
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		5,677,089.17	3,069,803.61	2,607,285.56
Total Beginning Net Assets		5,677,089.17	3,069,803.61	2,607,285.56
TOTAL EST REVENUE AND BEGINNING NET ASSETS		9,263,628.52	3,899,713.19	5,363,915.33

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

	ACCT. NO.	2010-11	2009-2010 Original Budget	Difference
CASUALTY INSURANCE APPROPRIATIONS:	7770			
Professional & Technical Services	3100	205,155.00	0.00	205,155.00
Insurance & Bond Premiums	3200	2,193,543.35	0.00	2,193,543.35
Supplies	5100	0.00	0.00	0.00
Furniture, Fixtures & Equipment	6400	0.00	0.00	0.00
Claims Expense	7700	1,187,841.00	329,909.58	857,931.42
Total Casualty Insurance Appropriations		3,586,539.35	329,909.58	3,256,629.77
ENCUMBRANCES AND CARRYOVERS:		3,586,539.35	329,909.58	3,256,629.77
OTHER USES:				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		3,586,539.35	329,909.58	3,256,629.77
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	500,000.00	-500,000.00
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		5,677,089.17	3,569,803.61	2,107,285.56
Total Ending Net Assets		5,677,089.17	3,569,803.61	2,107,285.56
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		9,263,628.52	3,899,713.19	5,363,915.33

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

<u>ACTIVE EMPLOYEES</u>	2010-2011 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>RETIREES</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