

**Public Hearing on Final
Budget
September 4, 2012**

School Board Members

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



**ANNUAL BUDGET
2012-2013**

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Melba Luciano
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-2
Public School Funding Summary	
2011-2012 4th Calculation vs. 2012-2013 2nd Calculation	I-3
Total and Per FTE Funding History	I-4
FTE History	I-5
Initial FTE Projections by School	I-6
Certification of School Taxable Value (DR 4205)	I-8
School District Tax Millage & Levy History	I-10
Resolution Adopting Tentative Millage Rates	I-11
Resolution Adopting Tentative Budget	I-12
Use of Lottery Funds	I-13

RESOLUTIONS

Resolution 13-017 Determining Revenues and Millages Levied	R-2
Resolution 13-018 Adopting Final Budget	R-4

I - GENERAL FUND - 1XX

General Fund and Federal Stabilization Including .25 Additional Mills

General Fund Narrative	1-2
Budget Summary	1-3
Summary of Estimated Revenues and Beginning Fund Balance	1-4
Estimated Revenue Detail	1-5
Summary of Appropriations and Ending Fund Balance	1-6
General Fund Long Range Forecast	1-7
2012-13 Line Item Budget Allocations	1-8
Supplemental Academic Instruction (SAI) Budget	1-11
Reading Categorical Budget	1-13
E-Rate Funding Budget	1-14
Budget Conventions	1-15

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	2-6

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
Capital Plan Revenue History and Projection	3-9
Proposed Five Year Capital Plan	3-10
Technology Infrastructure Carryover Items	3-13
Technology Infrastructure New Items	3-14
Cyclical Capital Renewal Carryover	3-15
Cyclical Capital Renewal New Items	3-17

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
V- 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
2012-13 Insurance Rates	5-9

INTRODUCTION

BUDGET SUMMARY - ALL FUNDS
SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
FISCAL YEAR 2012- 2013

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (Including Prior Period Funding Adjustment Millage)	5.0750	Discretionary Critical Needs (Operating)	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000
Discretionary Capital Improvement	0.0000		
Discretionary Operating	0.7480		

PROPOSED MILLAGE LEVIES

NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
TOTAL MILLAGE	7.3230

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SRV FUND	PERMANENT FUND	TOTAL ALL FUNDS
Federal sources	704,732	66,822,835	2,349,000				69,876,567
State sources	258,072,996	355,600	1,619,357	2,897,134			262,945,087
Local sources	109,090,383	8,579,724	11,069,224	32,159,743	52,034,000		212,933,074
TOTAL SOURCES	\$367,868,111	\$75,758,159	\$15,037,581	\$35,056,877	\$52,034,000	\$0	\$545,754,728
Transfers In	14,947,187		20,504,047	2,720,443			38,171,677
Fund Balances/Reserves/Net Assets	84,317,016	12,718,905	1,768,473	60,639,399	21,792,696		181,236,489
TOTAL REVENUES, TRANSFERS & BALANCES	\$467,132,314	\$88,477,064	\$37,310,101	\$98,416,719	\$73,826,696	\$0	\$765,162,894
<u>EXPENDITURES</u>							
Instruction	272,305,166	26,269,789					298,574,955
Pupil Personnel Services	19,801,025	1,189,186					20,990,211
Instructional Media Services	4,361,021	50,259					4,411,280
Instructional and Curriculum Development Services	8,004,186	7,402,216					15,406,402
Instructional Staff Training Services	5,299,827	3,847,141					9,146,968
Instruction Related Technology	3,538,247	62,622					3,600,869
School Board	1,743,198	0					1,743,198
General Administration	1,384,494	1,139,058					2,523,552
School Administration	21,162,066	2,296					21,164,362
Facilities Acquisition and Construction	2,665,261	164,533		36,521,271			39,351,065
Fiscal Services	1,873,241	0					1,873,241
Food Services	25,242	28,344,083					28,369,325
Central Services	6,114,428	1,291,147			48,660,000		56,065,575
Pupil Transportation Services	19,829,912	483,134					20,313,046
Operation of Plant	29,193,328	0					29,193,328
Maintenance of Plant	11,059,118	3,615					11,062,733
Administrative Technology Services	3,433,365	1,773,886					5,207,251
Community Services	506,278	4,197,732					4,704,010
Debt Services	329,491	0	32,863,950				33,193,441
TOTAL EXPENDITURES	\$412,628,894	\$76,220,697	\$32,863,950	\$36,521,271	\$48,660,000	\$0	\$606,894,812
Transfers Out			2,720,443	35,451,234			38,171,677
Fund Balances/Reserves/Net Assets	54,503,420	12,256,367	1,725,708	26,444,214	25,166,696	0	120,096,405
TOTAL APPROPRIATED EXPENDITURES	\$467,132,314	\$88,477,064	\$37,310,101	\$98,416,719	\$73,826,696	\$0	\$765,162,894

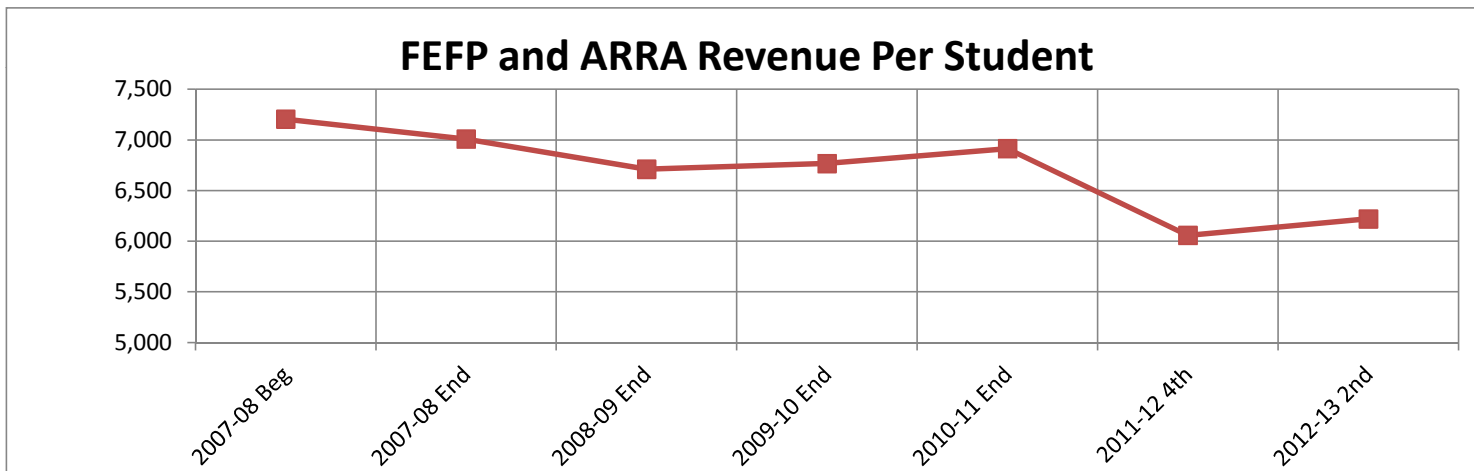
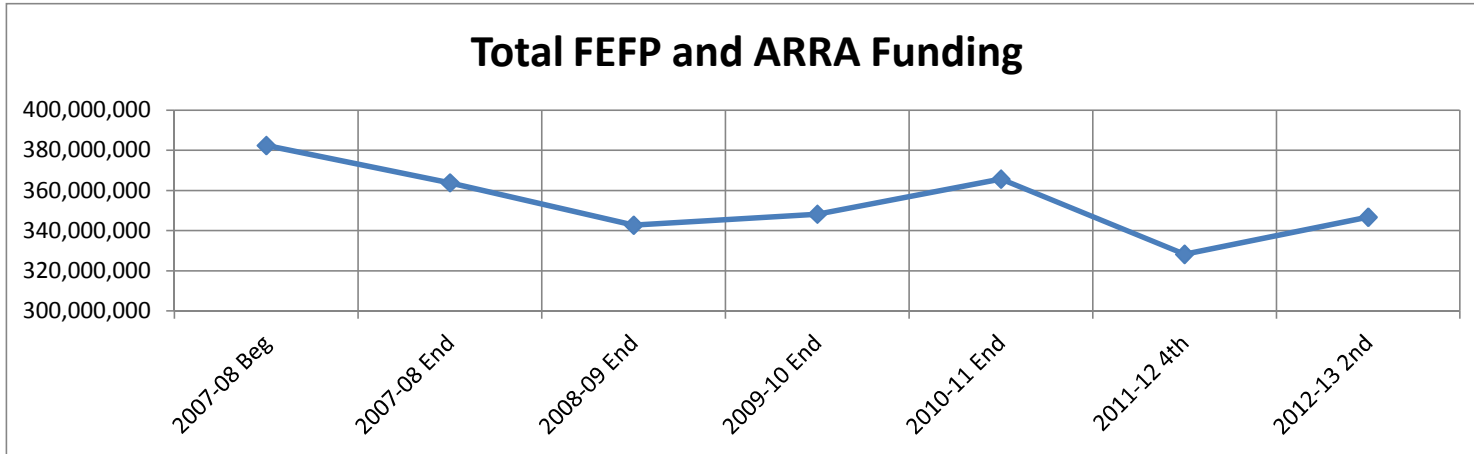
The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

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

	2011-12	2012-13		
	4th Calc	2nd Calc	Change	% Change
	5/7/2012	7/18/2012		
1 Major FEFP Formula Components				
2 Unweighted FTE	54,182.90	55,740.69	1,557.79	2.88%
3 Weighted FTE	58,655.97	60,700.70	2,044.73	3.49%
4 Weighted to Unweighted FTE Ratio	1.0826	1.0890	0.0064	0.59%
5 Undistributed Weighted FTE	0.00	365.00	365.00	n/a
6 Charter and McKay Weighted FTE %	11.24%	12.64%	1.40%	12.50%
7 Tax Roll - School Taxable Value	17,795,381,459	17,422,916,358	(372,465,101)	-2.09%
8 Required Local Effort Millage	5.300	5.054	(0.246)	-4.64%
9 Prior Period Adjustment Millage	0.029	0.021	(0.008)	-27.59%
10 Basic Discretionary Millage	0.748	0.748	0.000	0.00%
11 Critical Needs Operating Discretionary	0.000		0.000	n/a
12 Total Millage	6.077	5.823	(0.254)	-4.18%
13 Base Student Allocation	3,479.22	3,582.98	103.76	2.98%
14 District Cost Differential	0.9896	0.9877	(0.0019)	-0.19%
15 BSA * DCD	3,443.04	3,538.91	95.87	2.78%
16 FEFP Detail				
17 WFTE x BSA x DCD (Base FEFP)	201,954,623	214,814,274	12,859,651	6.37%
18 Declining Enrollment Supplement	0		0	n/a
19 Sparsity Supplement	0		0	n/a
20 0.748 Mills Discretionary Compression	7,689,637	8,167,683	478,046	6.22%
21 0.250 Mills Discretionary Compression	0		0	n/a
22 DJJ Supplemental Allocation	141,029	145,542	4,513	3.20%
23 Safe Schools	1,072,461	1,080,271	7,810	0.73%
24 ESE Guaranteed Allocation	14,641,024	14,991,430	350,406	2.39%
25 Supplemental Academic Instruction (SAI)	11,374,542	12,039,064	664,522	5.84%
26 Instructional Materials	4,432,426	4,617,888	185,462	4.18%
27 Student Transportation	9,626,629	9,727,775	101,146	1.05%
28 Teachers Lead Program	663,571	667,237	3,666	0.55%
29 Reading Allocation	1,925,412	2,603,215	677,803	35.20%
30 Merit Award Program	106,531		(106,531)	-100.00%
31 Virtual Education Contribution	87,764	165,310	77,546	88.36%
32 Federal Fiscal Stabilization Fund			0	n/a
33 Total FEFP	253,715,649	269,019,689	15,304,040	6.03%
34 Adjustments				
35 Required Local Effort Taxes	(90,542,901)	(84,533,203)	6,009,698	-6.64%
36 Federal Fiscal Stabilization Fund	0	0	0	n/a
37 Proration to Funds Available	(986,280)	(249,502)	736,778	-74.70%
38 Proration for Veto	0	0	0	n/a
39 Total Adjustments	(91,529,181)	(84,782,705)	6,746,476	-7.37%
40 Net State FEFP	162,186,468	184,236,984	22,050,516	13.60%
41 Lottery Funds				
42 Discretionary Lottery	176,589	0	(176,589)	-100.00%
43 School Recognition	2,919,967	3,545,674	625,707	21.43%
44 Total Lottery Funding	3,096,556	3,545,674	449,118	14.50%
45 State Categorical Programs				
46 Class Size Reduction	59,454,465	61,892,656	2,438,191	4.10%
47 Total State Funding	224,737,489	249,675,314	24,937,825	11.10%
48 Federal Fiscal Stabilization Fund	0	0	0	n/a
49 Total State and Federal Funding	224,737,489	249,675,314	24,937,825	11.10%
50 Local Funding:				
51 Required Local Effort	90,542,901	84,533,203	(6,009,698)	-6.64%
52 .748 Mills Discretionary Tax	12,778,508	12,511,048	(267,460)	-2.09%
53 .25 Mills Critical Needs Discretionary Tax	0	0	0	n/a
54 Total Local Funding	103,321,409	97,044,251	(6,277,158)	-6.08%
55 Total State and Local Funding	328,058,898	346,719,565	18,660,667	5.69%
56 Total State, Local, Federal Funding	328,058,898	346,719,565	18,660,667	5.69%
57 \$ Per Weighted FTE Total	5,592.93	5,711.95	119.02	2.13%
58 \$ Per Unweighted FTE Total	6,054.66	6,220.22	165.57	2.73%

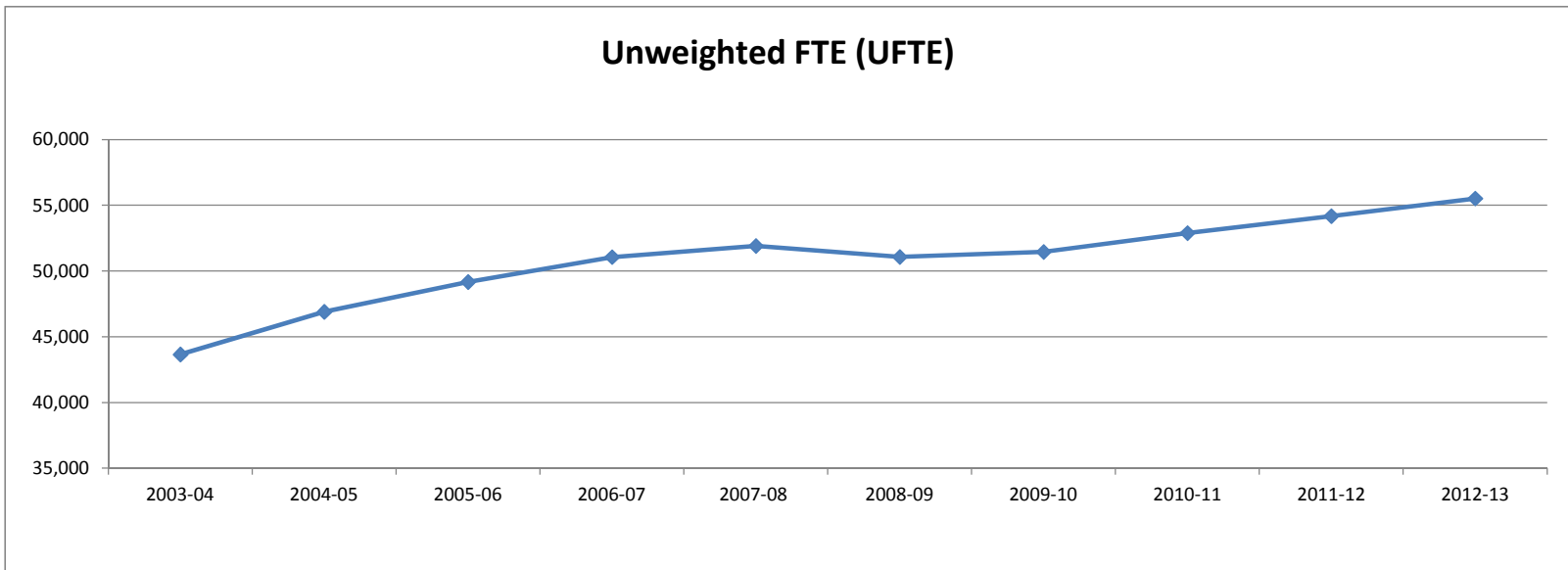
THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA
Total and Per FTE Funding History

	2007-08 Beg	2007-08 End	2008-09 End	2009-10 End	2010-11 End	2011-12 4th	2012-13 2nd
Total Funding	382,375,228	363,846,440	342,737,128	348,208,369	365,684,696	328,221,918	346,719,565
\$ Per Student	7,205	7,009	6,711	6,767	6,914	6,058	6,220
UWFTE	53,070	51,913	51,071	51,459	52,893	54,183	55,741



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

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Unweighted FTE (UFTE)	43,652	46,891	49,175	51,061	51,913	51,071	51,459	52,893	54,183	55,519
Percentage Change		7.42%	4.87%	3.83%	1.67%	-1.62%	0.76%	2.79%	2.44%	2.47%



Initial FTE Projections by School
2012-2013

NAME	CENTER	2011-12 4th CALC	2012-13 PROJECTION	CHANGE
BOGGY CREEK ELEMENTARY	0401	717.71	711.22	(6.49)
CENTRAL AVENUE ELEMENTARY	0061	686.48	705.39	18.91
CHESTNUT ELEM SCIENCE & ENGIN	0957	682.60	683.13	0.53
CYPRESS ELEMENTARY	0851	727.50	738.71	11.21
DEERWOOD ELEMENTARY	0831	698.25	693.42	(4.83)
EAST LAKE ELEMENTARY	0961	859.01	906.97	47.96
FLORA RIDGE ELEMENTARY	0931	1,070.86	1,072.27	1.41
HICKORY TREE SCHOOL	0501	603.89	618.17	14.28
HIGHLANDS ELEMENTARY	0071	905.03	894.29	(10.74)
KISSIMMEE ELEMENTARY SCHOOL	0042	835.46	827.60	(7.86)
KOA ELEMENTARY SCHOOL	0300	863.00	862.16	(0.84)
LAKEVIEW ELEMENTARY	0801	636.81	646.65	9.84
MICHIGAN AVENUE ELEMENTARY	0271	607.52	606.91	(0.61)
MILL CREEK ELEMENTARY	0701	867.14	865.33	(1.81)
NARCOOSSEE ELEMENTARY	0043	733.58	732.27	(1.31)
NEPTUNE ELEMENTARY	0933	882.12	888.80	6.68
PARTIN SETTLEMENT ELEMENTARY	0904	817.75	827.29	9.54
PLEASANT HILL ELEMENTARY	0811	935.92	938.71	2.79
POINCIANA ACADEMY OF FINE ARTS	0901	706.51	710.57	4.06
REEDY CREEK ELEMENTARY	0301	762.87	752.59	(10.28)
ST. CLOUD ELEMENTARY SCHOOL	0111	921.05	936.03	14.98
SUNRISE ELEMENTARY	0958	817.05	803.77	(13.28)
THACKER AVE ELEM INTL STUDIES	0101	728.57	730.57	2.00
VENTURA ELEMENTARY	0321	916.56	913.15	(3.41)
Subtotal Elementary Schools		18,983.24	19,065.98	82.74
DENN JOHN MIDDLE SCHOOL	0091	1,181.00	1,159.87	(21.13)
DISCOVERY INTERMEDIATE 6-8	0041	1,291.46	1,203.52	(87.94)
HORIZON MIDDLE SCHOOL	0341	1,199.12	1,206.20	7.08
KISSIMMEE MIDDLE SCHOOL	0251	1,215.38	1,154.51	(60.87)
NARCOOSSEE MIDDLE SCHOOL	0040	1,040.64	1,057.55	16.91
NEPTUNE MIDDLE SCHOOL	0311	1,399.31	1,419.14	19.83
PARKWAY MIDDLE SCHOOL	0821	928.98	948.54	19.56
ST. CLOUD MIDDLE SCHOOL	0272	1,230.30	1,171.10	(59.20)
Subtotal Middle Schools		9,486.19	9,320.43	(165.76)
CELEBRATION HIGH SCHOOL	0902	1,864.80	1,896.60	31.80
GATEWAY HIGH SCHOOL	0601	2,241.19	2,274.67	33.48
HARMONY HIGH SCHOOL	0922	1,858.33	1,909.81	51.48
LIBERTY HIGH SCHOOL	0842	2,051.62	2,068.02	16.40
OSCEOLA HIGH SCHOOL	0081	2,079.76	2,153.86	74.10
PATHS AT TECO	0862	694.16	693.82	(0.34)
POINCIANA HIGH SCHOOL	0841	1,348.31	1,379.12	30.81
ST. CLOUD HIGH SCHOOL	0201	1,886.20	1,950.24	64.04
Subtotal High Schools		14,024.37	14,326.14	301.77
CELEBRATION SCHOOL (KG-8)	0711	1,319.19	1,312.95	(6.24)
HARMONY COMMUNITY SCHOOL K-8	0011	799.50	806.91	7.41
NEW BEGINNINGS	9036	296.12	274.24	(21.88)
OSCEOLA CNTY SCH FOR THE ARTS	0921	828.41	836.97	8.56
WESTSIDE SCHOOL K-8	0302	1,359.34	1,351.85	(7.49)
ZENITH SCHOOL	9003	462.88	602.08	139.20
Subtotal Multi-Level		5,065.44	5,185.01	119.57

Initial FTE Projections by School
2012-2013

NAME	CENTER	2011-12 4th CALC	2012-13 PROJECTION	CHANGE
ADOLESCENT RESIDENTIAL CTR SCH	9031	104.98	106.27	1.29
CHALLENGER LEARNING CENTER	9011	199.51	197.83	(1.68)
HOSPITAL/HOMEBOUND	9041	10.46	7.53	(2.93)
OSCEOLA CO COMMITMENT FACILITY	0859	50.11	60.40	10.29
VIRTUAL SCHOOL	7001	55.40	49.86	(5.54)
VIRTUAL SCHOOL SECONDARY	7004	88.24	84.66	(3.58)
VIRTUAL SCHOOL	7006	8.30	8.68	0.38
Subtotal Alternative		517.00	515.24	(1.76)
Subtotal All District Schools		48,076.24	48,412.80	336.56
BELLALAGO CHARTER ACADEMY KG-8	0932	1,481.74	1,488.85	7.11
CANOE CREEK CHARTER (KG-8)	0916	507.11	508.84	1.73
FOUR CORNERS CHARTER (KG-8)	0863	1,062.51	1,060.34	(2.17)
KISSIMMEE CHARTER (KG-8)	0866	749.00	748.35	(0.65)
MAVERICKS HIGH SCHOOL	0959	563.53	562.78	(0.75)
NEW DIMENSIONS HIGH SCHOOL	0853	362.52	362.93	0.41
P M WELLS CHARTER (KG-8)	0881	868.50	858.40	(10.10)
UCP SCHOOL BIRTH-5 YEARS	0900	62.25	59.93	(2.32)
NEW CHARTER SCHOOLS	9999	0.00	994.44	994.44
MCKAY SCHOLARSHIP	3518	449.50	461.49	11.99
Subtotal Choice		6,106.66	7,106.34	999.68
Total UFTE		54,182.90	55,519.14	1,336.24



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-4205
R. 5/11
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

Year : 2012	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	\$	16,067,363,276	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,351,256,376	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,296,706	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	17,422,916,358	(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.)	\$	169,429,287	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	17,253,487,071	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	17,752,827,760	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
HERE	Signature of Property Appraiser :	Electronically Certified by Property Appraiser on 6/29/2012 8:24 AM		Date :

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>	5.3290	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	94,604,819	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	39,908,357	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	134,513,176	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.4832	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.3131	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.0750	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage
	1.5000	0.7480	0.0000	0.0000	0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000

Continued on page 2

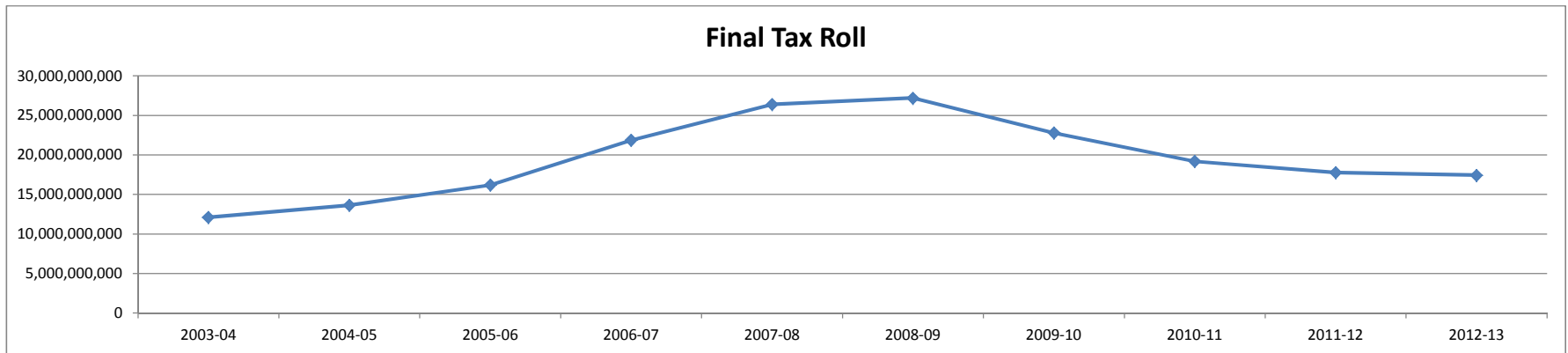
Name of School District :			DR-4205 R. 5/11 Page 2		
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	88,421,301	(18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	39,166,716	(19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	127,588,016	(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>		-7.44 %	(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>		-6.07 %	(22)	
Final public budget hearing		Date :	Time :	Place :	
		9/4/2012	5:30 PM	School District Administration Center, 817 Bill Beck Blvd., Kissimmee, FL 34744	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Taxing Authority on 7/26/2012 9:05 AM				
	Title :		Contact Name And Contact Title :		
	MELBA LUCIANO, SUPT		TODD SEIS, BUDGET DIRECTOR		
Mailing Address :		Physical Address :			
ADMINISTRATION CENTER		817 BILL BECK BLVD			
City, State, Zip :		Phone Number :	Fax Number :		
KISSIMMEE, FL 34744		4078704832	4075182906		

Continued on page 3

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

Millage History	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Required Local Effort (RLE)	5.784	5.540	5.369	5.022	5.052	5.059	5.165	5.175	5.300	5.054
RLE Prior Period Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.042	0.029	0.021
Discretionary	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.185	0.179	0.250	0.250	0.210	0.206	0.250	0.250	0.000	0.000
Subtotal Operating	6.479	6.229	6.129	5.782	5.772	5.763	6.163	6.215	6.077	5.823
Capital Outlay	2.000	2.000	2.000	2.000	2.000	1.750	1.500	1.500	1.500	1.500
Debt Service	0.319	0.285	0.238	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total	8.798	8.514	8.367	7.782	7.772	7.513	7.663	7.715	7.577	7.323
Percentage Change	-0.2%	-3.2%	-1.7%	-7.0%	-0.1%	-3.3%	2.0%	0.7%	-1.8%	-3.4%

Tax Roll History	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Final Tax Roll	12,082,466,619	13,628,362,579	16,192,861,394	21,855,346,996	26,387,763,807	27,185,791,325	22,781,942,148	19,181,131,226	17,752,827,760	17,422,916,358
Percentage Change	9.79%	12.79%	18.82%	34.97%	20.74%	3.02%	-16.20%	-15.81%	-7.45%	-1.86%
Total Levy (100%)	106,301,541	116,031,879	135,485,671	170,078,310	205,085,700	204,246,850	174,578,023	147,982,427	134,513,176	127,588,016
Change	9,321,243	9,730,338	19,453,792	34,592,639	35,007,390	-838,850	-29,668,828	-26,595,595	-13,469,251	-6,925,159
Percentage Change	9.61%	9.15%	16.77%	25.53%	20.58%	-0.41%	-14.53%	-15.23%	-9.10%	-5.15%



Resolution Number 13-005

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES


WHEREAS, THE School Board of Osceola County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2012 to June 30, 2013; 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 2012-2013 in the amounts of:

	Tentative Millage Levy	Proposed Amount To be Raised
Required Local Effort (RLE)	5.054	\$84,533,203
Prior Period Adjustment	<u>0.021</u>	<u>351,246</u>
Total RLE	5.075	\$84,884,448
Capital Outlay	1.500	25,089,000
Discretionary Operating	.748	12,511,048
Discretionary Capital Improvement	0.000	0
Critical Capital Outlay	0.000	0
Critical Operating	0.000	0
Additional Voted Millage	0.000	0
Debt Service	<u>0.000</u>	<u>0</u>
Total	<u>7.323</u>	<u>\$122,484,496</u>

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2012 to June 30, 2013, on July 24, 2012 by separate vote prior to adopting the tentative budget.


Barbara Horn, Chair July 24, 2012

Resolution Number 13-006

RESOLUTION ADOPTING TENTATIVE BUDGET

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2012-2013.


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, 2012 to June 30, 2013; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2012-2013.

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 \$765,882,769 for fiscal year 2012-2013.

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, 2012 to June 30, 2013.


Barbara Horn, Chair July 24, 2012

Approve the 2012-13 Policy for Expenditure of Lottery Funds

THE AMOUNT OF DISCRETIONARY LOTTERY FUNDS = \$ 0
THE AMOUNT OF SCHOOL RECOGNITION FUNDS = \$3,545,674

Enhancement for the year 2012-13 is defined as the expenditure of the District Discretionary Lottery Dollars for the following purposes:

1. To provide school recognition funds to qualifying schools;
2. To provide up to \$5 per UFTE if funds are available in school improvement funds to be allocated by the School Advisory Committee;
3. To continue programs which were previously funded through state categorical funds;
4. To supplement partially funded state categorical program dollars;
5. To provide start up supplies, books and equipment for new facilities and programs;
6. To provide matching funds to schools.

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, 2012, AND ENDING JUNE 30, 2013.

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:

DISTRICT SCHOOL TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>17,422,916,358</u>	Required Local Effort	\$ <u>84,533,203</u>	<u>5.0540</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>351,246</u>	<u>0.0210</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>84,884,449</u>	<u>5.0750</u> mills

DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>17,422,916,358</u>	Discretionary Operating	\$ <u>12,511,048</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (non-voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>17,422,916,358</u>	Local Capital Improvement	\$ <u>25,089,000</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3)(a), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 6.07 PERCENT.

STATE OF FLORIDA

COUNTY OF OSCEOLA

I, Melba Luciano, 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 04, 2012.

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 13-018

A RESOLUTION OF OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2012-2013.

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, 2012 to June 30, 2013; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2012-2013.

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 \$765,162,894 for fiscal year 2012-2013.

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, 2012 to June 30, 2013.

Chairman

FUND 1XX

GENERAL FUND

FUND 100

GENERAL FUND BUDGET

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

The major revenue sources for the General Fund are the Florida Education Finance Program (FEFP) and local discretionary taxes. Other significant revenue sources are Workforce funds, Voluntary Pre-Kindergarten funds, and transfers from Capital Projects Funds.

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

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

General Fund
Budget Summary
2012-13

Beginning Fund Balance

1	Nonspendable - Inventory		1,838,068
2	Restricted for State Categorical Programs		12,290,432
3	Restricted for Other Grants and Programs		3,893,658
4	Assigned for Contract Commitments		955,435
5	Assigned for Carryover Appropriations		1,707,830
6	Assigned for Projected Operating Deficit		11,000,000
7	Unassigned - 6% Minimum per Board		21,700,000
8	Unassigned Fund Balance		30,931,592
9	Total Beginning Fund Balance		84,317,016

Estimated Revenues

10	Florida Education Finance Program	310	184,236,984	48.1%
11	District School Taxes	411	97,395,497	25.4%
12	Class Size Reduction	355	61,892,656	16.2%
13	Transfer From Capital Projects	630	14,947,187	3.9%
14	Workforce Development	315	5,914,419	1.5%
15	Miscellaneous Local	495	5,811,454	1.5%
16	School Recognition Funds	361	3,545,674	0.9%
17	Voluntary Pre-K Program	371	2,015,941	0.5%
18	Adult Education Fees	46x	1,776,000	0.5%
19	Federal Indirect Cost	494	1,350,000	0.4%
20	Interest On Investments	43x	1,000,000	0.3%
21	Tax Redemptions	421	650,000	0.2%
22	R.O.T.C.	191	550,000	0.1%
23	Rent/ Facilities Use Fees	425	537,432	0.1%
24	Bus Fees	491	335,000	0.1%
25	Bus Fees School Activities	492	165,000	0.0%
26	State License Tax	343	160,000	0.0%
27	Early Education Grant	290	154,732	0.0%
28	Miscellaneous State	399	128,399	0.0%
29	Workforce Performance Based Incentives	317	98,923	0.0%
30	Sale of Surplus Property	493	70,000	0.0%
31	Adults With Disabilities	318	42,500	0.0%
32	CO&DS Withheld For Admin Exp	323	37,500	0.0%
33	Total Estimated Revenues		382,815,298	100.0%

Appropriations

34	Salaries and Benefits		285,717,264	72.6%
35	Charter Schools		39,696,330	10.1%
36	Categoricals/Grants Non Salary		18,946,234	4.8%
37	Utilities and Fuel		16,410,659	4.2%
38	Line Items Non Salary		16,248,241	4.1%
39	School and Department Non Salary		11,880,769	3.0%
40	McKay Holdback		2,845,177	0.7%
41	Holdback - Undistributed FTE		2,036,866	0.5%
42	Subtotal Current Appropriations		393,781,539	100.0%
43	Current Year Operating Deficit		(10,966,241)	
44	Carryover Appropriations		18,847,355	
45	Total Appropriations		412,628,895	

Ending Fund Balance

46	Nonspendable - Inventory		1,838,000
47	Restricted for State Categorical Programs		
48	Restricted for Other Grants and Programs		
49	Assigned for Contract Commitments		
50	Assigned for Carryover Appropriations		
51	Assigned for Projected Operating Deficit		11,700,000
52	Unassigned - 6% Reserve per Board		23,000,000
53	Unassigned Fund Balance		17,965,420
54	Total Ending Fund Balance		54,503,420

**General Fund
Estimated Revenues
2012-13 Compared to 2011-12**

SOURCE	ACCT. NO.	2012-13 Budget	2011-12 Actual	Difference
FEDERAL:				
ROTC	191	550,000.00	456,554.11	93,445.89
Federal Other*	290	154,732.00	176,379.33	(21,647.33)
Total Federal		<u>704,732.00</u>	<u>632,933.44</u>	<u>71,798.56</u>
STATE:				
Florida Education Finance Program*	310	184,236,984.00	159,969,246.00	24,267,738.00
Workforce Development	315	5,914,419.00	5,793,707.00	120,712.00
Workforce Development Performance Incentives	317	98,923.00	98,086.00	837.00
Adults With Disabilities	318	42,500.00	42,500.00	0.00
CO & DS Withheld for Administrative Expense	323	37,500.00	32,565.06	4,934.94
State License Tax	343	160,000.00	163,851.34	(3,851.34)
Discretionary Lottery Funds	344	0.00	176,529.00	(176,529.00)
Class Size Reduction	355	61,892,656.00	59,789,301.00	2,103,355.00
School Recognition Funds	361	3,545,674.00	2,919,967.00	625,707.00
Voluntary Prekindergarten	371	2,015,941.00	1,835,804.34	180,136.66
Miscellaneous State*	399	128,399.00	226,080.83	(97,681.83)
Total State		<u>258,072,996.00</u>	<u>231,047,637.57</u>	<u>27,025,358.43</u>
LOCAL:				
District School Tax - RLE (5.054 mills)	411	84,533,203.00	89,734,602.39	(5,201,399.39)
- Prior Period Adjustment (.021 mills)	411	351,246.00	372,858.46	(21,612.46)
- Discretionary (.748 mills)	411	12,511,048.00	13,280,863.19	(769,815.19)
Tax Redemptions	421	650,000.00	720,289.24	(70,289.24)
Facility Use Fees/Rent	425	537,432.32	1,014,493.26	(477,060.94)
Interest, Including Profit on Investments	43x	1,000,000.00	1,088,717.72	(88,717.72)
Gifts, Grants, & Bequests*	440	0.00	101,916.25	(101,916.25)
Adult Education Fees	46x	1,776,000.00	1,867,243.71	(91,243.71)
Bus Fees	491	335,000.00	443,701.54	(108,701.54)
Bus Fees School Activities	492	165,000.00	169,398.94	(4,398.94)
Sale of Surplus Property	493	70,000.00	108,692.38	(38,692.38)
Federal Indirect Cost	494	1,350,000.00	1,498,572.07	(148,572.07)
Miscellaneous Local Sources*	495	5,811,454.03	5,225,233.90	586,220.13
Total Local		<u>109,090,383.35</u>	<u>115,626,583.05</u>	<u>(6,536,199.70)</u>
OTHER SOURCES:				
Insurance Loss Recoveries	741	0.00	194,801.99	(194,801.99)
Transfers In*	630	14,947,187.00	14,595,122.19	352,064.81
Total Other Sources		<u>14,947,187.00</u>	<u>14,789,924.18</u>	<u>157,262.82</u>
TOTAL EST REVENUE & OTHER SOURCES		<u>382,815,298.35</u>	<u>362,097,078.24</u>	<u>20,718,220.11</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable - Inventory	2711	1,838,068.02	1,805,173.52	32,894.50
Restricted for State Categorical Programs **	2723	12,290,431.90	12,101,236.56	189,195.34
Restricted for Other Grants and Programs **	2729	3,893,658.25	3,331,472.97	562,185.28
Assigned for Contract Commitments **	2749	955,435.16	1,161,994.39	(206,559.23)
Assigned for Carryover Appropriations **	2749	1,707,830.18	511,722.49	1,196,107.69
Assigned for Projected Operating Deficit	2749	11,000,000.00	19,700,000.00	(8,700,000.00)
Unassigned - 6% Reserve per Board	2750	21,700,000.00	22,300,000.00	(600,000.00)
Unassigned	2750	30,931,592.43	30,689,980.21	241,612.22
Total Beginning Fund Balance	27XX	<u>84,317,015.94</u>	<u>91,601,580.14</u>	<u>(7,284,564.20)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>467,132,314.29</u>	<u>453,698,658.38</u>	<u>13,433,655.91</u>

* See Detail

** Included in Carryover Appropriations

**General Fund
Estimated Revenue Detail
2012-13 Compared to 2011-12**

Object Number	Project Number	Source	SubSource	2012-13	2011-12	Actual	Difference
		Federal Other	Early Education Training & Support	154,732.00	163,763.00		(9,031.00)
		Federal Other		0.00	12,616.33		(12,616.33)
290		Federal Other	Total	154,732.00	176,379.33		(21,647.33)
		FEFP	ESE Guarantee	14,991,430.00	14,641,024.00		350,406.00
		FEFP	Supplemental Academic Instr.	12,039,064.00	11,374,542.00		664,522.00
		FEFP	Transportation	9,727,775.00	9,626,629.00		101,146.00
		FEFP	Compression Adjustment	8,167,683.00	7,689,637.00		478,046.00
		FEFP	Instructional Materials	4,617,888.00	4,395,366.00		222,522.00
		FEFP	Reading	2,603,215.00	1,925,412.00		677,803.00
		FEFP	Safe Schools	1,080,271.00	1,072,461.00		7,810.00
		FEFP	Teacher Lead	667,237.00	663,571.00		3,666.00
		FEFP	Virtual Education Contribution	165,310.00	87,764.00		77,546.00
		FEFP	DJJ Supplement	145,542.00	141,029.00		4,513.00
		FEFP	Merit Award Program	0.00	106,531.00		(106,531.00)
		FEFP	Unrestricted FEFP	130,031,569.00	108,245,280.00		21,786,289.00
310		FEFP	Total	184,236,984.00	159,969,246.00		24,267,738.00
	13611x1	Misc State	Wellness Grant	75,000.00	70,000.00		5,000.00
	13629x1	Misc State	Criminal Justice Academy Grant	53,399.00	53,399.00		0.00
		Misc State	Other State Grants	0.00	102,681.83		(102,681.83)
399		Misc State	Total	128,399.00	226,080.83		(97,681.83)
	14624x1	Gifts/Grants	Foundation - Education in the Park	0.00	30,000.00		(30,000.00)
		Gifts/Grants	Other Local Gifts/Grants	0.00	71,916.25		(71,916.25)
440		Gifts	Total	0.00	101,916.25		(101,916.25)
	1093501	Misc Local	Reimb from Capital (Facilities)	1,500,000.00	0.00		1,500,000.00
	1200401	Misc Local	Medicaid	1,600,000.00	1,757,974.61		(157,974.61)
	1019001	Misc Local	Bellalago Management Fee	1,107,903.00	1,326,182.54		(218,279.54)
	1101651	Misc Local	E-Rate	585,000.00	809,897.65		(224,897.65)
	1400141	Misc Local	Traffic Education Fund	287,162.26	300,737.62		(13,575.36)
	1400201	Misc Local	Waste Services	220,000.00	200,393.76		19,606.24
	1912609	Misc Local	Foundation Salaries Reimb.	157,792.19	146,872.29		10,919.90
	1461709	Misc Local	OCTA President Sal Reimb.	88,596.58	98,423.72		(9,827.14)
	1400071	Misc Local	Dell Purchase Rebates	80,000.00	79,654.42		345.58
	1010991	Misc Local	Fingerprinting	70,000.00	75,603.55		(5,603.55)
	0495001	Misc Local	Certification Fees	50,000.00	66,849.00		(16,849.00)
	1400111	Misc Local	Fiscal Agent Fee	40,000.00	40,000.00		0.00
	1014891	Misc Local	Drug Testing	25,000.00	28,016.50		(3,016.50)
	1632119	Misc Local	IDEA IEP Assistants	0.00	0.00		0.00
	1461021	Misc Local	Take Stock In Children	0.00	52,631.47		(52,631.47)
		Misc Local	Other	0.00	241,996.77		(241,996.77)
495		Misc Local	Total	5,811,454.03	5,225,233.90		586,220.13
	1093401	Transfers In	Maintenance (95% Fcn 8100)	8,866,550.00	8,866,612.23		(62.23)
	1091701	Transfers In	Property Casualty Insurance	2,800,000.00	2,769,657.81		30,342.19
	1350311	Transfers In	Charter Capital	2,430,637.00	1,872,361.00		558,276.00
	1932301	Transfers In	Portable Rental	850,000.00	1,081,554.82		(231,554.82)
		Transfers In	From Special Revenue	0.00	4,936.33		(4,936.33)
630		Transfers In	Total	14,947,187.00	14,595,122.19		352,064.81

**General Fund
Appropriations by Function and Fund Balance
2012-13 Compared to 2011-12**

	ACCT. NO.	2012-13	2011-12 Actual	Difference
APPROPRIATIONS				
Instruction	5000	272,305,165.96	234,943,475.56	37,361,690.40
Pupil Personnel Services	6100	19,801,024.94	19,574,080.90	226,944.04
Instructional Media Services	6200	4,361,021.41	4,199,018.42	162,002.99
Instructional & Curriculum Development Services	6300	8,004,186.04	6,721,492.34	1,282,693.70
Instructional Staff Training Services	6400	5,299,827.19	4,774,541.51	525,285.68
Instruction Related Technology	6500	3,538,246.93	3,378,034.85	160,212.08
Board of Education	7100	1,743,198.15	1,738,485.46	4,712.69
General Administration	7200	1,384,494.37	1,238,354.18	146,140.19
School Administration	7300	21,162,065.65	21,549,782.61	(387,716.96)
Facilities Acquisition & Construction	7400	2,665,261.30	1,374,619.14	1,290,642.16
Fiscal Services	7500	1,873,241.30	1,763,305.68	109,935.62
Food Services	7600	25,241.62	238,343.55	(213,101.93)
Central Services	7700	6,114,428.23	6,138,249.85	(23,821.62)
Pupil Transportation Services	7800	19,829,912.37	18,196,320.31	1,633,592.06
Operation of Plant	7900	29,193,328.31	27,498,714.79	1,694,613.52
Maintenance of Plant	8100	11,059,117.56	12,131,508.03	(1,072,390.47)
Administrative Technology Services	8200	3,433,364.65	3,140,804.60	292,560.05
Community Services	9100	506,277.99	429,506.12	76,771.87
Debt Service	9200	329,490.75	353,004.54	(23,513.79)
Total Appropriations		412,628,894.72	369,381,642.44	43,247,252.28
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND OTHER USES		412,628,894.72	369,381,642.44	43,247,252.28
ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS		(10,966,240.88)	(7,284,564.20)	(3,681,676.68)
ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS		(29,813,596.37)	(7,284,564.20)	(22,529,032.17)
FUND BALANCE AT END OF YEAR:				
Nonspendable - Inventory	2711	1,838,000.00	1,838,068.02	(68.02)
Restricted for State Categorical Programs **	2723	0.00	12,290,431.90	(12,290,431.90)
Restricted for Other Grants and Programs **	2729	0.00	3,893,658.25	(3,893,658.25)
Assigned for Contract Commitments **	2749	0.00	955,435.16	(955,435.16)
Assigned for Carryover Appropriations **	2749	0.00	1,707,830.18	(1,707,830.18)
Assigned for Projected Operating Deficit	2749	11,700,000.00	11,000,000.00	700,000.00
Unassigned - 6% Reserve per Board	2750	23,000,000.00	21,700,000.00	1,300,000.00
Unassigned	2750	17,965,419.57	30,931,592.43	(12,966,172.86)
Total Ending Fund Balance	27XX	54,503,419.57	84,317,015.94	(29,813,596.37)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		467,132,314.29	453,698,658.38	13,433,655.91

General Fund Long Range Forecast

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
FEFP % change per Student				1.60%	1.70%	2.00%	2.00%
Beginning Fund Balance	70.6	91.6	84.3	73.3	61.6	53.1	48.8
Revenues	389.6	362.1	382.8	388.4	394.3	401.5	408.8
Appropriations	368.6	369.4	393.8	400.0	402.8	405.8	408.8
Operating Surplus/(Loss)	21.0	-7.3	-11.0	-11.7	-8.5	-4.3	0.0
Ending Fund Balance	91.6	84.3	73.3	61.6	53.1	48.8	48.9
Assigned Fund Balance	60.9	53.4	55.4	52.5	48.7	44.8	45.2
Unassigned Fund Balance	30.7	30.9	17.9	9.1	4.4	4.0	3.7

The School District of Osceola County, FL
2012-13 Line Item Budget Allocations

REF	PROJECT	DESCRIPTION	SALARY	FUNDING	ADMIN	RECOMMENDED FUNDING AFTER REVIEW
054	1010541	SACS ANNUAL DUES-SCHOOLS	N	FEFP	Angela Marino	45,000.00
060	1010601	SAC MEETINGS, TRNG & SUPPORT	N	FEFP	Angela Marino	3,000.00
455	1014551	COLLEGE BD/DATA ANALYSIS CONTRACT	N	FEFP	Angela Marino	4,000.00
510	1015101	TESTING PRINTER/SCANNER MAINT	N	FEFP	Angela Marino	30,530.00
534	1015341	FORMATIVE ASSESSMENT PRINTING	N	FEFP	Angela Marino	10,000.00
540	1015401	SUMMER OPS-ARC AND COMMITMENT	N	FEFP	Beth Rattie	155,000.00
034	1010341	LEGAL ADS	N	FEFP	Bill Collins	-
522	1015221	START UP SUPPLIES NEW SCHOOLS	N	FEFP	Bill Collins	-
607	1016071	TAX RETURN AMENDMENT FEES	N	FEFP	Bill Collins	-
010	1010101	SOFTWARE (EBUILDER), CONSULT FEES	N	Cap Reimbursement	Clyde Wells	90,000.00
011	1010111	CONTINGENCY FOR MAJOR MAINT	N	Cap Transfer/Maint	Clyde Wells	400,000.00
022	1010221	BACKFLOW INSPECTIONS & REPAIR	N	Cap Transfer/Maint	Clyde Wells	30,000.00
025	1010251	CHILLER MAINT AGREEMENT/REPAIR	N	Cap Transfer/Maint	Clyde Wells	142,000.00
026	1010261	INSPECTION/BLEACHERS & STAIRS	N	Cap Transfer/Maint	Clyde Wells	50,000.00
041	1010411	MAINTENANCE-COUNTY OFFICE	N	FEFP	Clyde Wells	35,000.00
061	1010611	MAINTENANCE SHOES	N	FEFP	Clyde Wells	13,120.00
066	1010661	INTERCOM REPAIRS DIST-WIDE	N	Cap Transfer/Maint	Clyde Wells	10,000.00
071	1010711	HVAC PREVENTIVE MAINT & FILTER	N	Cap Transfer/Maint	Clyde Wells	100,000.00
080	1010801	INSPECTION-FIRE ALARM,EXT HOOD	N	Cap Transfer/Maint	Clyde Wells	210,000.00
083	1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	N	Cap Transfer/Maint	Clyde Wells	50,000.00
103	1011031	DDP AND REDISTRICTING	N	FEFP	Clyde Wells	10,000.00
122	1011221	RETENTION PONDS-CLEAN/MAINT	N	Cap Transfer/Maint	Clyde Wells	25,000.00
225	1012251	REFRIGERANT RECOVERY	N	Cap Transfer/Maint	Clyde Wells	5,000.00
253	1012531	TRASH COMPACTOR-MAINT/INSP	N	Cap Transfer/Maint	Clyde Wells	20,000.00
425	1014251	IMPACT FEE STUDY	N	FEFP	Clyde Wells	20,000.00
488	1014881	ELEVATOR INSPECTION	N	Cap Transfer/Maint	Clyde Wells	30,000.00
501	1015011	ENERGY PERSONNEL NON SAL	N	FEFP	Clyde Wells	20,000.00
501S	1015019	ENERGY PERSONNEL SALARY	Y	FEFP	Clyde Wells	138,415.00
512	1015121	BUILDING OFFICIAL	N	Cap Reimbursement	Clyde Wells	150,000.00
513	1015131	PUBLIC NOTICES	N	FEFP	Clyde Wells	-
565	1015651	VEHICLE REPLACEMENTS	N	Cap Transfer/Maint	Clyde Wells	80,000.00
601	1016011	ENERGY SAVINGS PRG-CONSULTANT	N	FEFP	Clyde Wells	1,200,000.00
606	1016061	AED INSPECTION AND MAINTENANCE	N	FEFP	Clyde Wells	4,500.00
611	1016111	ROOF MANAGEMENT/CONSULTANT	N	FEFP	Clyde Wells	110,000.00
612	1016121	MAINT EQUIPMENT/BOBCATS	N	Cap Transfer/Maint	Clyde Wells	-
613	1016131	MAINT EQUIPMENT/BACKHOE	N	Cap Transfer/Maint	Clyde Wells	-
614	1016141	MAINT EQUIPMENT/SCISSOR LIFT	N	Cap Transfer/Maint	Clyde Wells	-
615	1016151	LIFT STATION PUMPING COUNTYWIDE	N	FEFP	Clyde Wells	-
616	1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	N	FEFP	Clyde Wells	-
150	1011501	PUBLICATIONS & ADVERTISING	N	FEFP	Dana Schafer	30,000.00
335	1013351	PARENT GUIDE/CALENDAR	N	FEFP	Dana Schafer	22,000.00
492	1014921	CHOICE POINT CRIMINAL HISTORY	N	FEFP	Dana Schafer	34,875.00
047	1010471	OVERTIME FOR FACIL SET-UP	N	Cap Reimbursement	Jeff Pegler	16,000.00
047S	1010479	SALARIES FOR FACIL SET-UP	Y	Cap Reimbursement	Jeff Pegler	-
050	1010501	POSTAGE & UPS-CO	N	FEFP	Jeff Pegler	60,000.00
074	1010741	XEROX PAPER & COPY CHARGES CO	N	FEFP	Jeff Pegler	20,000.00
076	1010761	LAWN CARE-ADMIN COMPLEX	N	FEFP	Jeff Pegler	25,000.00
082	1010821	TERMITE TREATMENTS	N	Cap Transfer/Maint	Jeff Pegler	10,000.00
085	1010851	STORAGE TRAILER RENT/SUPPLIES	N	FEFP	Jeff Pegler	15,000.00
551	1015511	MOVING/ SURPLUS PROP PK UP	N	FEFP	Jeff Pegler	20,000.00
267	1012671	SCHOOL BOARD POLICY MANUAL	N	FEFP	John Boyd	5,000.00
548	1015481	TRANSPORTATION SUMMER PAY	N	FEFP	Karen Strickland	175,000.00
559	1015591	TRANSP RADIO COMMUNICATIONS	N	FEFP	Karen Strickland	57,225.00
005	1010051	ATHLETIC INSURANCE	N	FEFP	Ken DeBord	242,000.00
033	1010331	INSURANCE REIMBURSEMENT	N	FEFP	Ken DeBord	145,000.00
073	1010731	PROPERTY CASUALTY INSURANCE	N	Cap Transfer/Prop Ins	Ken DeBord	2,800,000.00
090	1010901	LIGHT DUTY/ADA ACCOMODATIONS	N	FEFP	Ken DeBord	20,000.00
090S	1010909	LIGHT DUTY/ADA ACCOMODATIONS	Y	FEFP	Ken DeBord	-
148	1011481	PUBLIC OFFICIAL BONDS	N	FEFP	Ken DeBord	1,026.00
182	1011821	ACTUARIAL SERVICES	N	FEFP	Ken DeBord	16,000.00
185	1011851	TAX SHELTER PLAN ADMIN	N	FEFP	Ken DeBord	40,500.00

The School District of Osceola County, FL
2012-13 Line Item Budget Allocations

REF	PROJECT	DESCRIPTION	SALARY	FUNDING	ADMIN	RECOMMENDED FUNDING AFTER REVIEW
211	1012111	W/C SELF-INSURER ASSESSMENT	N	FEFP	Ken DeBord	100,000.00
212	1012121	FLOOD INSURANCE	N	FEFP	Ken DeBord	20,000.00
257	1012571	HURRICANE JEANNE 3	N	FEFP	Ken DeBord	-
473	1014731	HEP B / TRAINING & SHOTS	N	FEFP	Ken DeBord	500.00
518	1015181	STATE & FEDERAL LABOR LAW POST	N	FEFP	Ken DeBord	3,000.00
542	1015421	WORKERS COMPENSATION INSURANCE	N	FEFP	Ken DeBord	1,367,724.00
045	1010451	OCTA/TEAMSTERS LEAVE (SUBS)	N	FEFP	Lissette Brizendine	2,000.00
149	1011491	NEGOTIATION TEAM	N	FEFP	Lissette Brizendine	7,500.00
231	1012311	NEW TEACHER MENTOR	N	FEFP	Lissette Brizendine	45,000.00
498	1014981	PROFESSIONAL DEV ACTIVITIES	N	FEFP	Lissette Brizendine	165,000.00
536	1015361	PROFESSIONAL DEV OPS CONTRACTS	N	FEFP	Lissette Brizendine	6,000.00
618	1016181	SECURITY SYSTEM REPAIRS DIST-WIDE	N	FEFP	Mark Munas	40,000.00
505	1015051	PRINT SHOP HARDWARE & SOFTWARE	N	FEFP	Mel Pace	23,000.00
507	1015071	PRINT SHP COPIER LSE,L19-01/12	N	FEFP	Mel Pace	-
502	1015021	ENVIRONMENTAL CENTER	N	FEFP	Melba Luciano	35,500.00
528	1015281	STIPENDS FOR PRE-PLANNING TRNG	N	FEFP	Melba Luciano	2,000.00
608	1016081	ADMINISTRATOR'S ACADEMY	N	FEFP	Melba Luciano	1,500.00
617	1016171	EDUCATION TASK FORCE	N	FEFP	Melba Luciano	50,000.00
052	1010521	RENTAL OF FACILITIES (GRAD)	N	FEFP	Pam Tapley	60,000.00
397	1013971	OCSA RENTAL-SUMMER GRADUATION	N	FEFP	Pam Tapley	5,000.00
529	1015291	STUDENT TUTORING & SMARTHINKING	N	FEFP	Pam Tapley	50,000.00
538	1015381	SUMMER OPS-GUIDANCE COUNSELORS	N	FEFP	Pam Tapley	150,000.00
561	1015611	LFS TRAINING	N	FEFP	Pam Tapley	-
610	1016101	SUMMER END OF COURSE (EOC) RETAKES	N	FEFP	Pam Tapley	10,000.00
101	1011011	IBM COMPUTER SYSTEM-ANN PMT	N	FEFP	Randy George	15,915.00
125	1011251	SOFTWARE MAINT-TERMS STUDENT	N	FEFP	Randy George	86,856.00
338	1013381	MICROFILMING/SCANNING	N	FEFP	Randy George	21,440.00
405	1014051	EDULOG ADMIN & MAINT	N	FEFP	Randy George	9,500.00
463	1014631	TAPE VAULTING, DATA PROJECT	N	FEFP	Randy George	19,500.00
475	1014751	MIS SOFTWARE MAINTENANCE	N	FEFP	Randy George	37,292.00
500	1015001	COMP OPERATIONS SUPP & MAINT	N	FEFP	Randy George	13,600.00
503	1015031	MIS PURCHASED SERVICES	N	FEFP	Randy George	-
504	1015041	RECORDS MGMT OPERATIONS	N	FEFP	Randy George	6,100.00
563	1015631	ADDL STAFF SUPPORT- RECORDS MGMT	N	FEFP	Randy George	-
564	1015641	PINNACLE SCHEDULER	N	FEFP	Randy George	21,872.00
008	1010081	COMPUTER MAINT SCHOOLS	N	FEFP	Russell Holmes	75,000.00
065	1010651	PHONE SYSTEM DIST-WIDE	N	Cap Transfer/Maint	Russell Holmes	7,000.00
067	1010671	DIST WIDE TELECOMMUNICATIONS	N	FEFP	Russell Holmes	460,000.00
096	1010961	NETWORK HDWR & SFTW & MAINT	N	Cap Transfer/Maint	Russell Holmes	280,000.00
131	1011311	TECHNOLOGY OVERTIME - BD MEETINGS	N	FEFP	Russell Holmes	-
134	1011341	TECHNOLOGY OVERTIME - FCAT TESTING	N	FEFP	Russell Holmes	12,500.00
464	1014641	ANTI-VIRUS MAINTENANCE	N	FEFP	Russell Holmes	75,000.00
545	1015451	LANDESK MAINTENANCE	N	FEFP	Russell Holmes	175,000.00
215	1012151	ANNUAL AUDITS	N	FEFP	Sarah Graber	49,000.00
221	1012211	CITICRP/JOHNSN ENRGY,L05-10/13	N	FEFP	Sarah Graber	262,065.75
230	1012301	FINANCE PRINTED MATERIALS & ANALYSIS	N	FEFP	Sarah Graber	10,000.00
243	1012431	CO & DS ADMIN EXPENSE	N	CO&DS	Sarah Graber	37,500.00
458	1014581	PURCH DEPT VEH LEASE,L19-01/12	N	FEFP	Sarah Graber	-
477	1014771	EMERGENCY NOTIFICATION SYSTEM (IRIS)	N	FEFP	Stuart Singer	77,000.00
009	1010091	LOBBYING EFFORTS (OLE)	N	FEFP	Superintendent	60,000.00
035	1010351	LEGAL FEES	N	FEFP	Superintendent	1,100,000.00
036	1010361	LEGISLATIVE CONSULTANT (MIXON)	N	FEFP	Superintendent	-
568	1015681	BOARD MEETING MGMT/EQUIPMENT	N	FEFP	Superintendent	3,000.00
569	1015691	DISTRICT MEMBERSHIP DUES	N	FEFP	Superintendent	62,000.00
570	1015701	GHS - BATTERIES REPLACEMENT	N	FEFP	Superintendent	-
603	1016031	FOUNDATION SUPPORT - WASTE MGMT	N	IESI 1400201	Superintendent	220,000.00
604	1016041	BOARD MEMBER EXPENSES	N	FEFP	Superintendent	15,200.00
605	1016051	PROMOTIONS & PUBLIC RELATIONS	N	Rent 1400101	Superintendent	24,700.00
015	1010151	EARLY RETIREMENT ANNUITIES	N	FEFP	Tammy Otterson	-
070	1010701	UNEMPLOYMENT CLAIMS	N	FEFP	Tammy Otterson	500,000.00
089	1010891	RECRUITMENT	N	FEFP	Tammy Otterson	10,000.00

The School District of Osceola County, FL
2012-13 Line Item Budget Allocations

REF	PROJECT	DESCRIPTION	SALARY	FUNDING	ADMIN	RECOMMENDED FUNDING AFTER REVIEW
091	1010911	TSSI SUBSTITUTE CALLING SYSTEM	N	FEFP	Tammy Otterson	36,000.00
099	1010991	FINGERPRINTING	N	FEFP	Tammy Otterson	240,000.00
158	1011581	EMPLOYEE TESTING ADMIN	N	FEFP	Tammy Otterson	-
489	1014891	DRUG TESTING	N	FEFP	Tammy Otterson	53,000.00
490	1014901	EAP PROGRAM	N	FEFP	Tammy Otterson	84,200.00
491	1014911	PHYSICALS FOR BUS DRIVERS	N	FEFP	Tammy Otterson	20,000.00
552	1015521	DIFFERENTIATED PAY	N	FEFP	Tammy Otterson	10,000.00
567	1015671	ATHLETIC COACHING SUPPL - NON-EMP	N	FEFP	Tammy Otterson	120,000.00
043	1010431	MATCHING FUNDS FOR SCHOOLS	N	FEFP	Todd Seis	-
068	1010681	TERMINAL PAY	N	FEFP	Todd Seis	2,000,000.00
499	1014991	LONG-TERM SUBS > 10 DAYS	N	FEFP	Todd Seis	600,000.00
087	1010871	CERTIFIED ATHLETIC TRAINING	N	FEFP	Tom Phelps	17,500.00
152	1011521	ATHLETIC OFFICIALS & REFEREES	N	FEFP	Tom Phelps	140,000.00
497	1014971	ADMIN COMPLEX SECURITY	N	FEFP	Tom Phelps	77,500.00
526	1015261	MIDDLE SCHOOL ATHLETICS	N	FEFP	Tom Phelps	45,000.00
543	1015431	FL. HOSP. SPORTS CONCUSSION PROG.	N	FEFP	Tom Phelps	7,000.00
544	1015441	POOL RENTAL AND HEATING	N	FEFP	Tom Phelps	25,000.00
547	1015471	BUS MONITORS	N	FEFP	Tom Phelps	55,000.00
555	1015551	WEATHER MONITORING	N	FEFP	Tom Phelps	4,500.00
562	1015621	SUMMER OPS - ATHLETIC DIRECTORS	N	FEFP	Tom Phelps	12,000.00
527	1015271	EMPLOYEE CHAPERONES STUDENT TRAVEL	N	FEFP	Tom Runnels	4,000.00
Total						16,386,655.75

TOTAL FEFP	11,599,455.75
TOTAL CAPITAL REIMBURSEMENT	256,000.00
TOTAL CAPITAL TRANSFER	4,249,000.00
TOTAL OTHER	282,200.00

**Supplemental Academic Instruction (SAI) Funding
Allocation Detail
2012-13**

Description	ACCT. NO.	2012-13 Funding	2011-12 Carryover	Total	2011-12 Actual
ESTIMATED REVENUE:					
Supplemental Academic Instruction (SAI) - FEFP	310	12,039,064.00	625,249.30	12,664,313.30	12,180,060.18
TOTAL ESTIMATED REVENUE		12,039,064.00	625,249.30	12,664,313.30	12,180,060.18
APPROPRIATIONS:					
Holdbacks					
Undist FTE Holdback	1700003	0.00	0.00	0.00	0.00
McKay Scholarship Deduction	1700004	0.00	0.00	0.00	0.00
Charter School Holdback	1700005	0.00	0.00	0.00	0.00
SAI Holdback	1700091	0.00	0.00	0.00	0.00
Total Holdbacks		0.00	0.00	0.00	0.00
Charter School Allocations		1,375,885.00	0.00	1,375,885.00	1,188,003.00
Salaries					
Pending Salary Adjustments	1700007	88,132.10	0.00	88,132.10	0.00
SAI Salaries	1700009	5,831,002.15	0.00	5,831,002.15	1,847,408.44
Reading Coach Salaries	1710009	1,537,806.32	0.00	1,537,806.32	1,334,314.89
Math/Science Coach Salaries	1710109	0.00	0.00	0.00	0.00
Impact Lab Teacher Salaries	1720009	597,955.57	0.00	597,955.57	931,916.28
Secondary Focus Salaries	1750029	0.00	0.00	0.00	0.00
IB Program Salaries - CHS, GHS, PWMS	1760129	218,346.86	0.00	218,346.86	159,211.87
Class Size Reduction Salaries	1770009	0.00	0.00	0.00	3,124,353.19
Lapse-SAI	1700008	(123,000.00)	0.00	(123,000.00)	0.00
Total Salaries		8,150,243.00	0.00	8,150,243.00	7,397,204.67
Non-salary Program Allocations					
Other SAI Programs - Elementary	1700011	0.00	0.00	0.00	0.00
Other SAI Programs - Secondary	1700021	0.00	0.00	0.00	0.00
Remediation - Elementary	1730011	0.00	300,000.00	300,000.00	250,161.03
Remediation - Secondary	1730021	400,000.00	0.00	400,000.00	315,799.18
Summer Remediation - Elementary	1740011	0.00	0.00	0.00	0.00
Summer Remediation - Secondary	1740021	130,000.00	0.00	130,000.00	130,260.81
Summer Remediation Transportation - Elementary	1740111	5,237.00	0.00	5,237.00	0.00
Focus Schools - Elementary	1750011	48,000.00	0.00	48,000.00	0.00
Focus Schools - Secondary	1750021	0.00	0.00	0.00	0.00
Student Competitions - Elementary	1760011	0.00	0.00	0.00	0.00
Student Competitions - Secondary	1760021	0.00	0.00	0.00	2,533.76
IB Programs	1760121	122,624.00	0.00	122,624.00	118,283.79
Elementary Swim Program	1760211	145,000.00	0.00	145,000.00	137,827.45
Band Instrument Repair and Supply	1760321	15,000.00	0.00	15,000.00	1,187.00
Methods of Teaching Math - Elementary	1760411	20,000.00	0.00	20,000.00	15,318.81
Methods of Teaching Math - Secondary	1760421	39,875.00	0.00	39,875.00	22,590.95
Fine Arts Enhancement	1760511	5,000.00	0.00	5,000.00	5,000.00
Band Instruments	1760621	10,000.00	0.00	10,000.00	0.00
Science Training - Elementary	1760711	20,000.00	0.00	20,000.00	17,477.37
Science Training - Secondary	1760721	35,000.00	0.00	35,000.00	14,956.36
Vocational Repair/Replace	1760801	275,000.00	0.00	275,000.00	275,856.46
SAT Test Materials	1760901	200,000.00	0.00	200,000.00	108,251.31
Summer Training - Elementary Curriculum	1761011	90,000.00	0.00	90,000.00	119,571.49
Summer Training - Secondary Curriculum	1761021	100,000.00	0.00	100,000.00	70,097.73
Osceola/Duke Tip Courses	1761121	2,500.00	0.00	2,500.00	793.43
Plato Labs	1761221	225,700.00	0.00	225,700.00	225,552.87
ESE Summer School	1761301	0.00	300,000.00	300,000.00	318,501.15
Secondary Guidance	1761421	20,000.00	0.00	20,000.00	12,424.00
Magnet Schools - Chestnut Elem Sch for Sci & Eng	1761511	12,500.00	0.00	12,500.00	24,719.70
Magnet Schools - Poinciana Academy of Fine Arts	1761511	12,500.00	0.00	12,500.00	24,709.94
Elem IB Programs - Thacker Avenue Elem	1761611	18,000.00	0.00	18,000.00	24,872.83
String Instruments - Elementary	1761711	0.00	0.00	0.00	0.00
String Instruments - Secondary	1761721	10,000.00	0.00	10,000.00	9,916.39
PSAT - Ninth Grade	1761821	50,000.00	0.00	50,000.00	46,878.25
Dual Language Schools - KES and VES	1761901	5,000.00	0.00	5,000.00	4,964.18
Physical Education - Elementary	1762011	2,500.00	0.00	2,500.00	2,432.09

Description	ACCT. NO.	2012-13 Funding	2011-12 Carryover	Total	2011-12 Actual
Physical Education - Secondary	1762021	2,500.00	0.00	2,500.00	1,390.78
Gifted	1762111	25,000.00	0.00	25,000.00	12,337.91
AVID Training - Secondary	1762221	65,000.00	0.00	65,000.00	63,980.80
Social Studies Training - Elementary	1762311	10,000.00	0.00	10,000.00	8,599.94
Social Studies Training - Secondary	1762321	9,500.00	0.00	9,500.00	9,017.31
Gifted Education Training	1762401	8,000.00	0.00	8,000.00	5,627.44
Gifted Education-Secondary	1762421	8,000.00	0.00	8,000.00	5,009.10
Band Uniform Replacement - High Schools	1762521	40,000.00	0.00	40,000.00	27,673.25
Band & Chorus Dues and Fees	1762601	15,000.00	0.00	15,000.00	13,236.50
All County Band & Chorus Fest	1762701	12,000.00	0.00	12,000.00	10,557.68
Fine Arts - Elementary	1762811	2,500.00	0.00	2,500.00	2,245.94
Fine Arts - Secondary	1762821	2,500.00	0.00	2,500.00	22,337.62
Textbook Training - Elementary	1762911	5,000.00	0.00	5,000.00	3,236.29
Textbook Training - Secondary	1762921	0.00	0.00	0.00	2,181.40
Avid Tutors	1763021	2,500.00	0.00	2,500.00	0.00
KidBiz Licenses - MAE	1763111	0.00	0.00	0.00	0.00
ACT Test Materials	1763221	10,000.00	0.00	10,000.00	15,444.00
AVID Summer Institute	1763321	35,000.00	0.00	35,000.00	22,684.40
Common Core for Leaders K-12	1763401	36,000.00	0.00	36,000.00	0.00
State Standards Prof Dev - Elementary	1763411	75,000.00	0.00	75,000.00	0.00
State Standards Prof Dev - Secondary	1763421	100,000.00	0.00	100,000.00	0.00
Translation of District Forms	1790001	0.00	0.00	0.00	0.00
Start-up Supplies - New Schools	1790101	0.00	0.00	0.00	0.00
SAC/School Improvement	1790201	0.00	25,249.30	25,249.30	77,453.18
Lesson Study through PLC's	1790301	4,000.00	0.00	4,000.00	0.00
ESOL Summer Monitoring	1790401	26,000.00	0.00	26,000.00	0.00
Total Non-salary Program Allocations		2,512,936.00	625,249.30	3,138,185.30	2,603,951.87
TOTAL APPROPRIATIONS		12,039,064.00	625,249.30	12,664,313.30	11,189,159.54

**Reading Categorical
Allocation Detail
2012-13**

Description	ACCT. NO.	2012-13 Funding	2011-12 Carryover	Total	2011-12 Actual
ESTIMATED REVENUE:					
Reading Categorical - FEFP	310	2,603,215.00	175,534.17	2,778,749.17	2,761,811.12
TOTAL ESTIMATED REVENUE		2,603,215.00	175,534.17	2,778,749.17	2,761,811.12
APPROPRIATIONS:					
Holdbacks					
Undist FTE Holdback	1800003	15,655.00	0.00	15,655.00	0.00
Charter School Holdback	1800005	0.00	0.00	0.00	0.00
Total Holdbacks		15,655.00	0.00	15,655.00	0.00
Charter School Allocations	1800101	12,854.92	0.00	12,854.92	0.00
Salaries					
Pending Salary Adjustments	1800007	213.36	0.00	213.36	0.00
Reading Coach Salaries	1800009	1,457,220.64	0.00	1,457,220.64	1,377,741.49
Total Salaries		1,457,434.00	0.00	1,457,434.00	1,377,741.49
Non-salary Program Allocations					
Other Reading Programs	1800001	0.00	133,442.91	133,442.91	0.00
Summer Reading Camp-Grade 3	1810011	347,606.00	2,394.00	350,000.00	300,645.40
Summer Reading Camp-Secondary	1810021	0.00	0.00	0.00	33,737.50
Reading Materials-Elementary	1810111	111,250.00	0.00	111,250.00	52,981.44
Summer Rdg Camp-Grades K,1,2,4	1810211	0.00	0.00	0.00	89,783.69
Reading Prof Dev-Elementary	1820011	35,000.00	0.00	35,000.00	88,141.71
Reading Prof Dev-Secondary	1820021	6,000.00	0.00	6,000.00	34,763.35
Reading Prof Dev-Elementary (June)	1820111	0.00	0.00	0.00	5,274.85
Reading Prof Dev-Secondary (June)	1820121	0.00	0.00	0.00	0.00
Common Core for Leaders - Elementary	1820211	14,833.08	0.00	14,833.08	0.00
Methods of Writing-Elementary	1830011	150,000.00	0.00	150,000.00	169,374.75
Methods of Writing-Secondary	1830021	96,632.00	36,702.05	133,334.05	64,679.02
Methods of Reading-Elementary	1830111	25,000.00	0.00	25,000.00	27,021.48
Methods Of Reading-Secondary	1830121	252,750.00	2,995.21	255,745.21	193,938.35
Early Literacy	1830211	25,000.00	0.00	25,000.00	20,041.65
Treasures Implementation-Year 3	1830311	0.00	0.00	0.00	2,854.52
Literacy Coach/Coach Pool PD-Elementary	1830411	5,000.00	0.00	5,000.00	14,011.96
Literacy Coach/Coach Pool PD-Secondary	1830421	9,950.00	0.00	9,950.00	493.71
Student Literacy Conference-Elementary	1830711	0.00	0.00	0.00	0.00
Reading Support for ELL's	1830811	0.00	0.00	0.00	0.00
ESOL Reading-Secondary	1830921	0.00	0.00	0.00	54,273.85
Sunshine State Readers-Elementary	1831011	11,250.00	0.00	11,250.00	21,569.17
Sunshine State Readers-Secondary	1831021	12,000.00	0.00	12,000.00	22,470.53
Balanced Literacy-Elementary	1831111	0.00	0.00	0.00	5,275.57
Balanced Literacy-Secondary	1831121	0.00	0.00	0.00	0.00
Reading Endorsement	1840011	15,000.00	0.00	15,000.00	7,202.96
Total Program Allocations		1,117,271.08	175,534.17	1,292,805.25	1,208,535.46
TOTAL APPROPRIATIONS		2,603,215.00	175,534.17	2,778,749.17	2,586,276.95

**E-Rate Funding
Allocation Detail
2012-13**

Description	ACCT. NO.	2012-13 Funding	2011-12 Carryover	Total	2011-12 Actual
ESTIMATED REVENUE:					
E-Rate Reimbursements	495	585,000.00	363,411.96	948,411.96	1,024,267.13
TOTAL ESTIMATED REVENUE		585,000.00	363,411.96	948,411.96	1,024,267.13
APPROPRIATIONS:					
Holdbacks					
Undist FTE Holdback	1101653	0.00	0.00	0.00	0.00
McKay Scholarship Deduction	1101654	0.00	0.00	0.00	0.00
Charter Schools Holdback	1101655	0.00	0.00	0.00	0.00
Total Holdbacks		0.00	0.00	0.00	0.00
Program Allocations					
District Wide Communications	1101651	321,000.00	363,411.96	684,411.96	764,058.84
Discovery Education	1101641	62,000.00	0.00	62,000.00	61,950.00
Encyclopedia Britannica Online	1101631	42,000.00	0.00	42,000.00	41,160.00
E-Rate Equipment Installation	1101621	40,000.00	0.00	40,000.00	38,709.00
Pinnacle Gradebook	1101611	120,000.00	0.00	120,000.00	108,700.00
Emergency Phones	1101601	0.00	0.00	0.00	5,436.50
Extra Pay	1101601	0.00	0.00	0.00	1,814.99
Professional Development Travel	1101601	0.00	0.00	0.00	1,282.80
Teachingbooks.net	1101601	0.00	0.00	0.00	1,155.00
Total Program Allocations		585,000.00	363,411.96	948,411.96	1,024,267.13
TOTAL APPROPRIATIONS		585,000.00	363,411.96	948,411.96	1,024,267.13

BUDGET CONVENTIONS

2012-13

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 Departments for costs later charged to capital projects, and in other departments for overhead costs allocated to charter schools.

Restricted Fund Balance

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

Assigned Fund Balance

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

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

Unassigned Fund Balance

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

1. Unassigned – 6% Minimum per Board – Six percent (6%) of the total of revenues and incoming transfers in the General Fund per direction of the School Board
2. Unassigned Fund Balance – All remaining fund balance

FUND 2XX

DEBT SERVICE FUND

FUND 200

DEBT SERVICE FUND BUDGET

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

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

**Debt Service Funds
Estimated Revenues
2012-13**

SOURCE	ACCT NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Federal Direct QSCB Subsidy	3199	2,349,000.00	2,349,000.00	-
Total Federal		<u>2,349,000.00</u>	<u>2,349,000.00</u>	-
STATE:				
CO & DS withheld for SBE/COBI Bonds	3322	1,619,357.40	1,664,138.17	(44,780.77)
Total State		<u>1,619,357.40</u>	<u>1,664,138.17</u>	<u>(44,780.77)</u>
LOCAL:				
Sales Tax	3418	9,950,720.50	9,925,207.31	25,513.19
Lease Payments and Other	3425	1,118,502.97	1,103,995.05	14,507.92
Total Local		<u>11,069,223.47</u>	<u>11,029,202.36</u>	<u>40,021.11</u>
OTHER SOURCES:				
Refunding Bonds Issued	3715	-	1,135,000.00	(1,135,000.00)
Premium on Refunding Bonds	3792	-	173,572.20	(173,572.20)
Transfers In	3630	20,504,047.08	18,334,631.32	2,169,415.76
Total Other Sources		<u>20,504,047.08</u>	<u>19,643,203.52</u>	<u>860,843.56</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>35,541,627.95</u>	<u>34,685,544.05</u>	<u>856,083.90</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Restricted for Debt Service	2752	1,768,473.36	1,827,423.93	(58,950.57)
Total Beginning Fund Balance		<u>1,768,473.36</u>	<u>1,827,423.93</u>	<u>(58,950.57)</u>
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>37,310,101.31</u>	<u>36,512,967.98</u>	<u>797,133.33</u>

Debt Service Funds
Summary of Appropriations and Fund Balance
2012-13

	ACCT NO.	2012-13	2011-12 Actual	Difference
DEBT SERVICE/FUNCTION 9200:				
Redemption of Principal	9271	18,003,156.08	15,238,612.21	2,764,543.87
Interest	9272	14,825,102.38	15,450,991.05	(625,888.67)
Dues and Fees	9273	35,692.35	41,840.38	(6,148.03)
Total Debt Service Appropriations		<u>32,863,950.81</u>	<u>30,731,443.64</u>	<u>2,132,507.17</u>
OTHER USES:				
Payment to Refunded Bond Escrow Agent	760	-	1,305,198.75	(1,305,198.75)
Transfers Out	9730	2,720,443.00	2,707,852.23	12,590.77
Total Other Financing Uses		<u>2,720,443.00</u>	<u>4,013,050.98</u>	<u>(1,292,607.98)</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>35,584,393.81</u>	<u>34,744,494.62</u>	<u>839,899.19</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>(42,765.86)</u>	<u>(58,950.57)</u>	<u>16,184.71</u>
FUND BALANCE AT END OF YEAR:				
Restricted for Debt Service	2752	1,725,707.50	1,768,473.36	(42,765.86)
Total Ending Fund Balance		<u>1,725,707.50</u>	<u>1,768,473.36</u>	<u>(42,765.86)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>37,310,101.31</u>	<u>36,512,967.98</u>	<u>797,133.33</u>

School District of Osceola County, FL Fund 2XX Budget 2012-13		210 SBE Bonds	29A Classrooms First N01, N02	2A1 2007 Sales Tax Bd Series A & B	298 Bellalago EFBD	29C 1999 COP	29Y 2004 COP	29Z 2005 COP	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP	Total COPs	Grand Total
CURRENT BALANCE		285,075.17	-	602,489.79	-	234.63	492.35	880,181.42	-	-	-	880,908.40	1,768,473.36
Est Additional Receipts		-	-	-	-	-	-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE		285,075.17	-	602,489.79	-	234.63	492.35	880,181.42	-	-	-	880,908.40	1,768,473.36
ESTIMATED REVENUE:													
FEDERAL DIRECT QSCBs	0199										2,349,000.00	2,349,000.00	2,349,000.00
CO&DS	0322	1,619,357.40										-	1,619,357.40
LOCAL SALES TAX	0418			9,950,720.50								-	9,950,720.50
LEASE	0425							1,118,502.97				1,118,502.97	1,118,502.97
TRANSFERS IN	0630		3,708,892.00		777,960.00	-	6,250,116.26		3,466,181.26	3,769,450.00	2,531,447.56	16,017,195.08	20,504,047.08
												-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		1,619,357.40	3,708,892.00	9,950,720.50	777,960.00	-	6,250,116.26	1,118,502.97	3,466,181.26	3,769,450.00	4,880,447.56	19,484,698.05	35,541,627.95
APPROPRIATIONS:													
PRINCIPAL	7100	1,165,000.00	2,881,672.97	3,950,000.00	372,525.55	-	3,390,000.00	650,000.00	785,000.00	2,635,000.00	2,173,957.56	9,633,957.56	18,003,156.08
INTEREST	7200	509,983.87	827,219.03	3,279,877.50	405,434.45	-	2,845,116.26	448,050.01	2,678,481.26	1,134,450.00	2,696,490.00	9,802,587.53	14,825,102.38
DUES & FEES	7300					-	15,492.35	7,500.00	2,700.00		10,000.00	35,692.35	35,692.35
TRANSFERS OUT	9300			2,720,443.00		-						-	2,720,443.00
TOTAL APPROPRIATIONS & OTHER USES		1,674,983.87	3,708,892.00	9,950,320.50	777,960.00	-	6,250,608.61	1,105,550.01	3,466,181.26	3,769,450.00	4,880,447.56	19,472,237.44	35,584,393.81
ESTIMATED REVENUE LESS APPROPRIATIONS		(55,626.47)	-	400.00	-	-	(492.35)	12,952.96	-	-	-	12,460.61	(42,765.86)
FUND BALANCE AT END OF YEAR:													
RESTRICTED	275200	229,448.70	-	602,889.79	-	234.63	-	893,134.38	-	-	-	893,369.01	1,725,707.50
ENDING FUND BALANCE		229,448.70	-	602,889.79	-	234.63	-	893,134.38	-	-	-	893,369.01	1,725,707.50
TOTAL APPROPRIATIONS AND ENDING FUND BAL		1,904,432.57	3,708,892.00	10,553,210.29	777,960.00	234.63	6,250,608.61	1,998,684.39	3,466,181.26	3,769,450.00	4,880,447.56	20,365,606.45	37,310,101.31

School District of Osceola County, FL Future Debt Service Payments As of 06/30/12	210 SBE Bonds	29A Classrooms First N01, N02	2A1 2007 Sales Tax Bd Series A & B	298 Bellalago EFBF	29Y 2004 COP	29Z 2005 COP	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP	Total COPs	Total Debt
PROJECTS FUNDED	Various Projects	Narcoossee Comm. School, Discovery Int., Kissimmee Middle, Reedy Creek Elem., Liberty High	Partin Settlement Elem., Poinciana Elem., Celebration High, buses, other misc. renovations	Bellalago Charter School	Poinciana High, Kissimmee Elem., Liberty High, Chestnut Elementary	Four Corners Charter School	Celebration High, Poinciana High Auditorium, Osceola County School for the Arts	Poinciana High, Horizon Middle, Kissimmee Elem, Osceola High Additions	Renovations: Osceola High, Thacker Avenue Elementary, Highlands Elementary		
INTEREST RATE	3.0 - 5.0	5.26 - 5.776	3.5 - 5.0	5.83 - 6.05	3.0 - 5.0	3.25 - 4.5	3.625 - 4.5	3.0 - 5.0	0.858 (net of subsidy)*		
PRINCIPAL AMOUNT OUTSTANDING	12,225,000.00	16,044,965.50	68,595,000.00	9,346,114.60	61,795,000.00	10,880,000.00	61,595,000.00	28,350,000.00	40,500,000.00	203,120,000.00	309,331,080.10

Principal & Interest Payments Due in:

2013	1,674,983.87	3,708,892.00	7,229,877.50	777,960.00	6,235,116.26	1,098,050.01	3,463,481.26	3,769,450.00	2,521,447.56	17,087,545.09	30,479,258.46
2014	1,753,895.00	3,708,892.00	7,234,677.50	763,427.00	6,236,203.76	1,098,612.51	3,460,025.00	3,775,400.00	2,521,447.56	17,091,688.83	30,552,580.33
2015	1,770,245.00	3,708,892.00	7,229,687.50	756,634.00	6,234,166.26	1,101,856.26	3,460,662.50	3,774,400.00	2,521,447.56	17,092,532.58	30,557,991.08
2016	1,768,075.00	3,708,892.00	7,234,687.50	742,431.00	6,236,591.26	1,098,156.26	3,459,162.50	3,768,750.00	2,521,447.56	17,084,107.58	30,538,193.08
2017	1,732,981.25	3,708,892.00	7,233,687.50	730,814.00	6,225,641.26	1,098,356.26	3,469,362.50	3,775,475.00	2,521,447.56	17,090,282.58	30,496,657.33
2018	1,116,581.25		7,231,437.50	721,487.00	6,229,122.50	1,101,759.38	3,467,762.50	3,772,975.00	2,521,447.56	17,093,066.94	26,162,572.69
2019	954,162.50		7,231,737.50	709,298.00	6,229,872.50	1,092,937.50	3,468,812.50	3,767,975.00	2,521,447.56	17,081,045.06	25,976,243.06
2020	884,726.25		7,231,737.50	699,098.00	4,215,562.50	1,091,637.50	7,532,975.00	1,720,375.00	2,521,447.56	17,081,997.56	25,897,559.31
2021	881,582.50		7,230,987.50	680,882.00	4,217,562.50	1,093,184.38	7,528,700.00	1,724,375.00	2,521,447.56	17,085,269.44	25,878,721.44
2022	812,837.50		7,232,250.00	669,498.00	4,208,062.50	1,093,153.13	7,539,300.00	1,724,150.00	2,521,447.56	17,086,113.19	25,800,698.69
2023	774,637.50		7,229,750.00	659,507.00	4,207,312.50	1,090,762.50	7,538,650.00	1,724,550.00	2,521,447.56	17,082,722.56	25,746,617.06
2024	438,243.75		7,232,500.00	640,481.00	4,209,562.50	1,090,875.00	7,536,750.00	1,722,187.50	2,521,447.56	17,080,822.56	25,392,047.31
2025	300,343.75		7,234,500.00	627,244.00	4,207,600.00	1,088,962.50	9,268,350.00		2,521,447.56	17,086,360.06	25,248,447.81
2026	177,862.50			619,598.00	3,091,162.50		10,385,375.00		2,521,447.56	15,997,985.06	16,795,445.56
2027				597,537.00	3,089,900.00		10,388,437.50		2,521,447.56	15,999,785.06	16,597,322.06
2028				590,761.00	13,503,737.50					13,503,737.50	14,094,498.50
2029				568,968.00						0.00	568,968.00
2030				557,003.00						0.00	557,003.00
2031				544,271.00						0.00	544,271.00
2032				525,620.00						0.00	525,620.00
2033				510,743.00						0.00	510,743.00
2034				494,190.00						0.00	494,190.00
2035				15,000.00						0.00	15,000.00
TOTAL:	15,041,157.62	18,544,460.00	94,017,517.50	14,202,452.00	88,577,176.30	14,238,303.19	91,967,806.26	35,020,062.50	37,821,713.40	267,625,061.65	409,430,648.77

* Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,349,000.00.

FUND 3XX

CAPITAL PROJECTS FUND

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 also receives impact fees charged against new residential construction.

The District receives a portion of the one-cent infrastructure sales tax levied by the county. The excess of these revenues are transferred in from the debt service fund after payment of the sales tax bonds. Based on an inter-local agreement the District receives 25% of the revenue generated through 2025.

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
2012-2013

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
STATE:				
Capital Outlay & Debt Service	321	466,497.00	496,171.02	(29,674.02)
Miscellaneous	341 & 399	0.00	368,749.64	(368,749.64)
Charter Capital	397	2,430,637.00	1,872,361.00	558,276.00
Total State		<u>2,897,134.00</u>	<u>2,737,281.66</u>	<u>159,852.34</u>
LOCAL:				
Capital Outlay Tax (1.5 Mills)	413	25,089,000.00	25,707,956.04	(618,956.04)
Interest	431	374,743.00	571,097.39	(196,354.39)
Impact Fees	496	6,696,000.00	9,651,481.82	(2,955,481.82)
Total Local		<u>32,159,743.00</u>	<u>35,930,535.25</u>	<u>(3,770,792.25)</u>
OTHER SOURCES:				
Transfers In	620	2,720,443.00	2,707,852.23	12,590.77
Sale of Equipment	733	0.00	47,489.27	(47,489.27)
Total Other Sources		<u>2,720,443.00</u>	<u>2,755,341.50</u>	<u>(34,898.50)</u>
TOTAL ESTIMATED REVENUE & OTHER SOURCES		<u>37,777,320.00</u>	<u>41,423,158.41</u>	<u>(3,645,838.41)</u>
FUND BALANCE AT BEGINNING OF YEAR:				
Reserve for Encumbrances	2720	8,808,517.92	38,073,623.21	(29,265,105.29)
Designated Carryover Appropriations	2763	9,973,753.00	21,506,528.60	(11,532,775.60)
Undesignated Fund Balance	2769	41,857,127.67	37,821,427.53	4,035,700.14
Restricted for Capital Projects	2726	60,639,398.59	97,401,579.34	(36,762,180.75)
TOTAL EST REVENUE AND BEGINNING FD BAL		<u>98,416,718.59</u>	<u>138,824,737.75</u>	<u>(40,408,019.16)</u>

Capital Outlay Funds
Summary of Appropriations and Fund Balances
2012-2013

USE	ACCT. NO.	2012-13	2011-12 Actual	Difference
APPROPRIATIONS:				
Library Books	6100	80,520.80	110,822.21	(30,301.41)
Audio-Visual Materials	6200	1,559.62	6,023.32	(4,463.70)
Buildings and Additions	6300	15,008,536.49	29,882,499.68	(14,873,963.19)
Furniture, Fixtures and Equipment	6410-20	481,981.68	2,264,189.43	(1,782,207.75)
Computer Equipment	6430-40	1,403,626.52	2,525,514.57	(1,121,888.05)
Vehicle Purchase	6510	1,120,000.00	1,077,827.00	42,173.00
Land Purchase	6600	94,180.33	26,469.78	67,710.55
Site Improvements	6700	747,659.88	881,356.90	(133,697.02)
Remodeling and Renovations	6800	17,569,257.53	8,187,151.93	9,382,105.60
Computer Software	6900	13,948.07	294,862.83	(280,914.76)
Dues and Fees	7300	0.00	3,804.33	(3,804.33)
Total Function 7400 Appropriations		<u>36,521,270.92</u>	<u>45,260,521.98</u>	<u>(8,739,251.06)</u>
OTHER USES:				
To General Fund	9100	14,947,187.00	14,590,185.86	357,001.14
To Debt Service Fund	9200	20,504,047.08	18,334,631.32	2,169,415.76
Total Other Financing Uses		<u>35,451,234.08</u>	<u>32,924,817.18</u>	<u>2,526,416.90</u>
TOTAL APPROPRIATIONS AND OTHER USES		71,972,505.00	78,185,339.16	(6,212,834.16)
ESTIMATED REVENUES LESS APPROPRIATIONS		(34,195,185.00)	(36,762,180.75)	2,566,995.75
FUND BALANCE AT END OF YEAR:				
Restricted for Capital Projects	2726	<u>26,444,213.59</u>	<u>60,639,398.59</u>	<u>(34,195,185.00)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>98,416,718.59</u>	<u>138,824,737.75</u>	<u>(40,408,019.16)</u>

Capital Outlay Funds
 Estimated Revenues
 2012-2013

SOURCE	ACCT. NO.	Total	31B 2006 COBI Bonds	390 PHS Ins Reimb	390 Racing Commission	390 LCIF	39Q 2002 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital
STATE:											
Capital Outlay & Debt Service	321	466,497.00									
Charter Capital	397	2,430,637.00									2,430,637.00
Total State		2,897,134.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,430,637.00
LOCAL:											
Capital Outlay Tax (1.5 Mills)	413	25,089,000.00									
Interest	431	374,743.00									
Impact Fees	496	6,696,000.00									
Total Local		32,159,743.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES:											
Transfers In	620	2,720,443.00							2,720,443.00		
Total Other Sources		2,720,443.00	0.00	0.00	0.00	0.00	0.00	0.00	2,720,443.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		37,777,320.00	0.00	0.00	0.00	0.00	0.00	0.00	2,720,443.00	0.00	2,430,637.00
FUND BALANCE AT BEGINNING OF YEAR:											
Reserve for Encumbrances	2720	8,808,517.92	26,965.00	190,633.96				3,807,000.58	393,269.53	2,307,937.14	
Designated Carryover Appropriations	2763	9,973,753.00	462,648.23	431,079.58	402,704.82	426,163.46		530,622.24	2,708,705.91	1,760,687.11	
Undesignated Fund Balance	2769	41,857,127.67	1,896.53	1,832.63	1,187.05	342,351.94	82,343.95	243.22	804,548.01	1,162,918.64	
Restricted for Capital Projects	2726	60,639,398.59	491,509.76	623,546.17	403,891.87	768,515.40	82,343.95	4,337,866.04	3,906,523.45	5,231,542.89	0.00
TOTAL EST REVENUE AND BEGINNING FD BAL		98,416,718.59	491,509.76	623,546.17	403,891.87	768,515.40	82,343.95	4,337,866.04	6,626,966.45	5,231,542.89	2,430,637.00

Capital Outlay Funds
 Estimated Revenues
 2012-2013

SOURCE	ACCT. NO.	360 CO & DS	37H 2010 CO TAX	37I 2011 CO TAX	37J 2012 CO TAX	37K 2013 CO TAX						Total
							3A5 2009 Impact Fees	3A6 2010 Impact Fees	392 2011 Impact Fees	393 2012 Impact Fees	39K 2013 Impact Fees	
STATE:												
Capital Outlay & Debt Service	321	466,497.00										466,497.00
Charter Capital	397											2,430,637.00
Total State		466,497.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,897,134.00
LOCAL:												
Capital Outlay Tax (1.5 Mills)	413					25,089,000.00						25,089,000.00
Interest	431					117,094.00					257,649.00	374,743.00
Impact Fees	496										6,696,000.00	6,696,000.00
Total Local		0.00	0.00	0.00	0.00	25,206,094.00	0.00	0.00	0.00	0.00	6,953,649.00	32,159,743.00
OTHER SOURCES:												
Transfers In	620											2,720,443.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,720,443.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		466,497.00	0.00	0.00	0.00	25,206,094.00	0.00	0.00	0.00	0.00	6,953,649.00	37,777,320.00
FUND BALANCE AT BEGINNING OF YEAR:												
Reserve for Encumbrances	2720	96,923.12	1,955.00	1,593,655.64	345,072.55						45,105.40	8,808,517.92
Designated Carryover Appropriations	2763	519,997.41	217,605.00	1,708,508.57	779,822.51		23,208.16				2,000.00	9,973,753.00
Undesignated Fund Balance	2769	2,355.98	3,121,066.80	4,992,714.07	4,389,486.61		1,881,237.20	8,555,200.26	6,826,588.71	9,691,156.07		41,857,127.67
Restricted for Capital Projects	2726	619,276.51	3,340,626.80	8,294,878.28	5,514,381.67	0.00	1,904,445.36	8,602,305.66	6,826,588.71	9,691,156.07	0.00	60,639,398.59
TOTAL EST REVENUE AND BEGINNING FD BAL		1,085,773.51	3,340,626.80	8,294,878.28	5,514,381.67	25,206,094.00	1,904,445.36	8,602,305.66	6,826,588.71	9,691,156.07	6,953,649.00	98,416,718.59

Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2012-2013

USE	ACCT. NO.	Total	31B 2006 COBI Bonds	390 PHS Ins Reimb	390 Racing Commission	390 LCIF	39Q 2002 COP	3A8 2010 QSCB	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital
APPROPRIATIONS:											
Library Books	6100	80,520.80						1,066.56		35,130.68	
Audio-Visual Materials	6200	1,559.62								1,559.62	
Buildings and Additions	6300	15,008,536.49						3,735,999.27		1,960,135.75	
Furniture, Fixtures and Equipment	6410-20	481,981.68						130,773.68	450.00	210,364.50	
Computer Equipment	6430-40	1,403,626.52						184,915.95		73,474.46	
Vehicle Purchase	6510	1,120,000.00									
Land Purchase	6600	94,180.33		94,180.33							
Site Improvements	6700	747,659.88	777.65	34,446.36				44,391.47	46,580.70	18,669.79	
Remodeling and Renovations	6800	17,569,257.53	488,835.58	494,919.48	403,891.87	423,143.78		240,475.89	5,844,944.74	2,230,985.51	
Computer Software	6900	13,948.07								3,303.94	
Total Function 7400 Appropriations		36,521,270.92	489,613.23	623,546.17	403,891.87	423,143.78	0.00	4,337,622.82	5,891,975.44	4,533,624.25	0.00
OTHER USES:											
To General Fund	9100	14,947,187.00									2,430,637.00
To Debt Service Fund	9200	20,504,047.08									
Total Other Financing Uses		35,451,234.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,430,637.00
TOTAL APPROPRIATIONS AND OTHER USES		71,972,505.00	489,613.23	623,546.17	403,891.87	423,143.78	0.00	4,337,622.82	5,891,975.44	4,533,624.25	2,430,637.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(34,195,185.00)	(489,613.23)	(623,546.17)	(403,891.87)	(423,143.78)	0.00	(4,337,622.82)	(3,171,532.44)	(4,533,624.25)	0.00
FUND BALANCE AT END OF YEAR:											
Restricted for Capital Projects	2726	26,444,213.59	1,896.53	0.00	0.00	345,371.62	82,343.95	243.22	734,991.01	697,918.64	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BAL		98,416,718.59	491,509.76	623,546.17	403,891.87	768,515.40	82,343.95	4,337,866.04	6,626,966.45	5,231,542.89	2,430,637.00

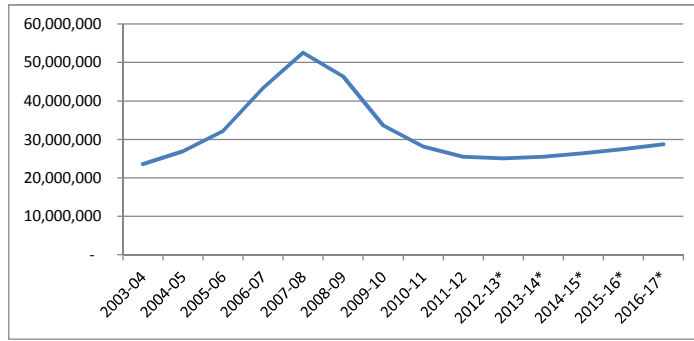
Capital Outlay Funds
 Summary of Appropriations and Fund Balances
 2012-2013

USE	ACCT. NO.	360 CO & DS	37H 2010 CO TAX	37I 2011 CO TAX	37J 2012 CO TAX	37K 2013 CO TAX	3A5 2009 Impact Fees	3A6 2010 Impact Fees	392 2011 Impact Fees	393 2012 Impact Fees	39K 2013 Impact Fees	Total
APPROPRIATIONS:												
Library Books	6100			44,323.56								80,520.80
Audio-Visual Materials	6200											1,559.62
Buildings and Additions	6300			4,594,087.91	3,350,000.00		1,323,208.16	45,105.40				15,008,536.49
Furniture, Fixtures and Equipment	6410-20			140,393.50								481,981.68
Computer Equipment	6430-40			145,236.11		1,000,000.00						1,403,626.52
Vehicle Purchase	6510					1,120,000.00						1,120,000.00
Land Purchase	6600											94,180.33
Site Improvements	6700			350,793.91		250,000.00		2,000.00				747,659.88
Remodeling and Renovations	6800	1,081,920.53	219,560.00	2,035,685.09	1,474,895.06	2,630,000.00						17,569,257.53
Computer Software	6900			10,644.13								13,948.07
Total Function 7400 Appropriations		1,081,920.53	219,560.00	7,321,164.21	4,824,895.06	5,000,000.00	1,323,208.16	47,105.40	0.00	0.00	0.00	36,521,270.92
OTHER USES:												
To General Fund	9100		2,800,000.00	850,000.00		8,866,550.00						14,947,187.00
To Debt Service Fund	9200					10,545,038.82		6,250,116.26	3,708,892.00			20,504,047.08
Total Other Financing Uses		0.00	2,800,000.00	850,000.00	0.00	19,411,588.82	0.00	6,250,116.26	3,708,892.00	0.00	0.00	35,451,234.08
TOTAL APPROPRIATIONS AND OTHER USES		1,081,920.53	3,019,560.00	8,171,164.21	4,824,895.06	24,411,588.82	1,323,208.16	6,297,221.66	3,708,892.00	0.00	0.00	71,972,505.00
ESTIMATED REVENUES LESS APPROPRIATIONS		(615,423.53)	(3,019,560.00)	(8,171,164.21)	(4,824,895.06)	794,505.18	(1,323,208.16)	(6,297,221.66)	(3,708,892.00)	0.00	6,953,649.00	(34,195,185.00)
FUND BALANCE AT END OF YEAR:												
Restricted for Capital Projects	2726	3,852.98	321,066.80	123,714.07	689,486.61	794,505.18	581,237.20	2,305,084.00	3,117,696.71	9,691,156.07	6,953,649.00	26,444,213.59
TOTAL APPROPRIATIONS AND ENDING FUND BAL		1,085,773.51	3,340,626.80	8,294,878.28	5,514,381.67	25,206,094.00	1,904,445.36	8,602,305.66	6,826,588.71	9,691,156.07	6,953,649.00	98,416,718.59

Capital Revenue History and Projections*

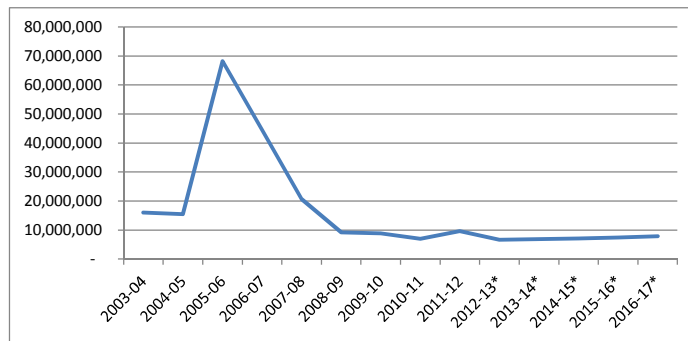
Capital Outlay Tax

2003-04	23,584,153	-
2004-05	26,926,924	14.2%
2005-06	32,149,930	19.4%
2006-07	43,395,278	35.0%
2007-08	52,561,613	21.1%
2008-09	46,347,867	-11.8%
2009-10	33,599,156	-27.5%
2010-11	28,155,878	-16.2%
2011-12	25,513,349	-9.4%
2012-13*	25,089,000	-1.7%
2013-14*	25,528,057	1.7%
2014-15*	26,421,539	3.5%
2015-16*	27,478,401	4.0%
2016-17*	28,714,929	4.5%



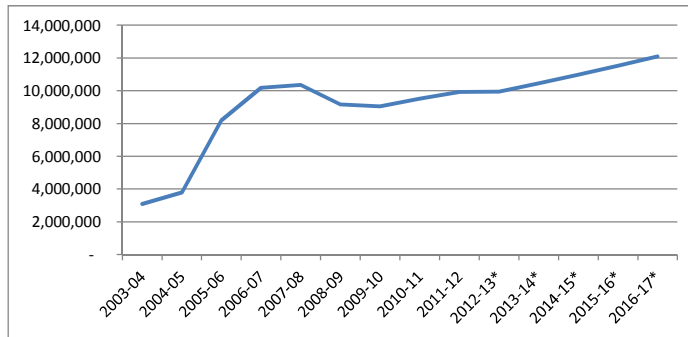
Impact Fees

2003-04	16,077,071	-
2004-05	15,449,756	-3.9%
2005-06	68,250,452	341.8%
2006-07	44,620,759	-34.6%
2007-08	20,617,228	-53.8%
2008-09	9,176,058	-55.5%
2009-10	8,857,725	-3.5%
2010-11	6,954,357	-21.5%
2011-12	9,651,482	38.8%
2012-13*	6,696,000	-30.6%
2013-14*	6,829,920	2.0%
2014-15*	7,103,117	4.0%
2015-16*	7,458,273	5.0%
2016-17*	7,831,187	5.0%



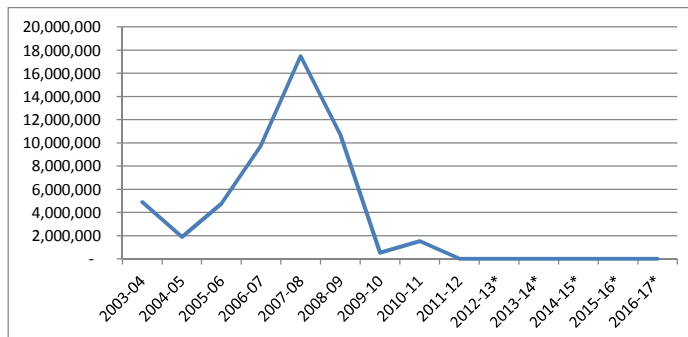
Sales Tax

2003-04	3,085,137	-
2004-05	3,786,905	22.7%
2005-06	8,193,752	116.4%
2006-07	10,170,866	24.1%
2007-08	10,347,171	1.7%
2008-09	9,156,694	-11.5%
2009-10	9,043,208	-1.2%
2010-11	9,515,090	5.2%
2011-12	9,925,207	4.3%
2012-13*	9,950,720	0.3%
2013-14*	10,448,256	5.0%
2014-15*	10,970,669	5.0%
2015-16*	11,519,202	5.0%
2016-17*	12,095,162	5.0%



PECO

2003-04	4,891,830	-
2004-05	1,875,100	-61.7%
2005-06	4,749,977	153.3%
2006-07	9,776,617	105.8%
2007-08	17,453,825	78.5%
2008-09	10,719,386	-38.6%
2009-10	527,713	-95.1%
2010-11	1,515,743	187.2%
2011-12	-	-100.0%
2012-13*	-	0.0%
2013-14*	-	0.0%
2014-15*	-	0.0%
2015-16*	-	0.0%
2016-17*	-	0.0%



The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2012-13 to 2016-17						
Revised 8/21/12						
						5 Year total
	2012-13	2013-14	2014-15	2015-16	2016-17	2012/13-2016/17
Non-Capacity Revenues and Other Sources:						
CO&DS Flowthrough	466,497	466,497	466,497	466,497	466,497	2,332,485
PECO Regular	-	-	-	-	-	-
PECO M&R, ADA, H&S	-	-	-	-	-	-
1.5 Mill CO TAX	25,089,000	25,528,057	26,421,539	27,478,401	28,714,929	133,231,926
1/4 Cent Sales Tax Net Flowthrough	2,720,443	3,213,994	3,740,565	4,284,598	4,861,662	18,821,262
Charter Capital	2,430,637	2,430,637	2,430,637	2,430,637	2,430,637	12,153,185
Interest	117,094	37,954	27,232	23,607	36,027	241,914
Miscellaneous	-	-	-	-	-	-
Certificates of Participation, New Issues	-	-	-	-	-	-
Beginning Uncommitted Fund Balance, Non-Capacity	14,902,945	3,795,391	2,723,218	2,360,738	3,602,679	27,384,971
Carryover Balance for Previously Funded Projects	18,711,957					
Total Non-Capacity Revenues and Other Sources	64,438,574	35,472,530	35,809,688	37,044,479	40,112,431	194,165,743
Capacity Revenues and Other Sources						
Impact Fees	6,696,000	6,829,920	7,103,117	7,458,273	7,831,187	35,918,497
Miscellaneous	-	-	-	-	-	-
Interest	257,649	226,488	164,503	104,717	48,004	801,361
Beginning Uncommitted Fund Balance, Capacity	26,954,182	22,648,823	16,450,261	10,471,741	4,800,369	81,325,376
Carryover Balance for Previously Funded Projects	70,314					
Total Capacity Revenues and Other Sources	33,978,145	29,705,231	23,717,880	18,034,731	12,679,560	118,045,234
TOTAL SOURCES	98,416,719	65,177,761	59,527,568	55,079,210	52,791,991	312,210,977

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2012-13

Revised 8/21/12

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2012-13	2013-14	2014-15	2015-16	2016-17	5 Year total 2012/13-2016/17
NON-CAPACITY USES														
REOCCURRING PROJECTS:														
Health & Safety							106,608	895,719	950,000	950,000	950,000	950,000	950,000	4,750,000
*General School Facility Maintenance (Tsf to General Fund)									8,866,550	8,866,550	8,866,550	8,866,550	8,866,550	44,332,750
Athletic Facilities							8,600	363,413	70,000	70,000	70,000	70,000	70,000	350,000
Technology Infrastructure							16,114	622,399	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
E-rate Matching								488,301	200,000	-	700,000	700,000	700,000	2,300,000
School Computers									1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
LIIS (funded half by RTTT = \$3M total)									815,000	440,000	440,000	440,000	440,000	2,575,000
Buses - Replacement									1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	5,600,000
*Property Casualty Insurance (Tsf to General Fund)									2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	14,000,000
*Charter Capital and Class Size Reduction Penalties (Tsf to General Fund)									2,430,637	2,430,637	2,430,637	2,430,637	2,430,637	12,153,185
Portable Rent (Tsf to General Fund)									850,000	850,000	850,000	850,000	850,000	4,250,000
Portable Installation							22,914	114,245	400,000	400,000	400,000	400,000	400,000	2,000,000
*Chargeback Facilities Dept Staff									1,484,000	1,484,000	1,484,000	1,484,000	1,484,000	7,420,000
TOTAL REOCCURRING PROJECTS							154,236	2,484,075	22,086,187	21,511,187	22,211,187	22,211,187	22,211,187	110,230,935
RENOVATION/REMODELING PROJECTS:														
HIGH SCHOOLS														
Osceola HS comprehensive (existing) Phase 1							3,861,307	979,805						-
Osceola HS comprehensive FFE (existing)							288,658	20,606						-
St Cloud HS comprehensive (existing) Phase 1							1,516,343	747,579						-
St Cloud HS comprehensive FFE (existing)								14,569						-
Gateway HS Core Addition	High	Construction					81,501	18,808						-
Gateway HS Cafeteria Expansion	High	Construction					35,142	7,100						-
ELEMENTARY SCHOOLS														
Highlands ES Comprehensive Renovation	Elem	Construction					6,004	414,461						-
Thacker Avenue ES Cafeteria Renovation	Elem	Construction					1,545,837	164,068	5,000,000					5,000,000
Michigan Avenue ES Comprehensive Renovation	Elem	Construction					24,434	208,320						-
Celebration K8 Hearth Reconfiguration		Construction					232,089	244,790						-
DISTRICT ANCILLARY/ADMINISTRATION SPACE														
Bus Parking/Fueling							2,380	507,740						-
Admin. Building Exterior Repair							41,377	67,639						-
LONG RANGE CAPITAL PROGRAMS														
Cyclical Capital Renewal							974,106	4,068,985	4,300,000	4,000,000	4,000,000	4,000,000	4,000,000	20,300,000
TOTAL RENOVATION/REMODELING							8,609,177	7,464,470	9,300,000	4,000,000	4,000,000	4,000,000	4,000,000	25,300,000
DEBT SERVICE:														
Repay LOANS - Long Term (COPs) (including 2009A Refunding)									13,485,748	13,489,329	13,486,929	13,482,204	13,488,179	67,432,388
Repay LOANS - Long Term (COPs) new issues 9/10									2,531,448	2,531,448	2,531,448	2,531,448	2,531,448	12,657,238
Repay LOANS - Long Term (Class 1st)									3,708,892	3,708,892	3,708,892	3,708,892	3,708,892	18,544,460
Repay LOANS - EFBID									777,960	763,427	756,634	742,431	730,814	3,771,266
CHARGE TO CAPACITY									(9,959,008)	(13,254,970)	(13,246,140)	(13,234,362)	(10,680,347)	(60,374,827)
TOTAL DEBT SERVICE							-	-	10,545,039	7,238,125	7,237,763	7,230,613	9,778,985	42,030,524
Previously Funded Projects in Fund Balance									18,711,957					18,711,957
Total Non-Capacity Uses							8,763,413	9,948,545	60,643,183	32,749,312	33,448,950	33,441,800	35,990,172	196,273,416

The School District of Osceola County Proposed Five Year Capital Outlay Plan - 2012-13

Revised 8/21/12

Description	Level	Sub-Desc	Student Stations	FISH Capacity	Mo Yr Open	Fiscal Year Open	Encumbered Carryover	Unencumbered Carryover	2012-13	2013-14	2014-15	2015-16	2016-17	5 Year total 2012/13-2016/17
CAPACITY USES														
DEBT SERVICE														
Repay LOANS - Long Term (COPs) (including 2009A Refunding)									6,250,116	6,251,204	6,249,166	6,251,591	6,240,641	31,242,719
Repay LOANS - Long Term (COPs) new issues 9/10									2,531,448	2,531,448	2,531,448	2,531,448		7,594,343
Repay LOANS - Long Term (Class 1st)									3,708,892	3,708,892	3,708,892	3,708,892	3,708,892	18,544,460
Repay LOANS - EFBD									763,427	756,634	756,634	742,431	730,814	2,993,306
*Facilities Dept. Staff														
TOTAL NEW SCHOOL PROJECTS							-	-	9,959,008	13,254,970	13,246,140	13,234,362	10,680,347	60,374,827
CLASSROOM + CORE CAPACITY PROJECTS:														
Celebration HS: Classroom Remodel	High	Construction	200					23,208	1,300,000					1,300,000
Gateway HS: Classroom Wing	High	Construction	500	475	Jan-11	2010-11	2,556							-
Thacker Ave ES Classroom Addition	Elem	Construction	304	304	Feb-10	2009-10	2,625							-
St. Cloud High School Capacity Classroom Additions	High	Construction	437	415	Jan-12	2011-12	33,025							-
OTHER CAPACITY USES:														
Other Capacity Uses Contingency							6,900	2,000						-
TOTAL OTHER CAPACITY PROJECTS							45,105	25,208	1,300,000	-	-	-	-	1,300,000
Previously Funded Projects in Fund Balance									70,314					70,314
Total Capacity Uses							45,105	25,208	11,329,322	13,254,970	13,246,140	13,234,362	10,680,347	61,745,141
TOTAL USES							8,808,518	9,973,753	71,972,505	46,004,282	46,695,089	46,676,161	46,670,519	258,018,557
Annual Surplus/(Deficiency) Non-Capacity									(27,028,280)	(1,072,173)	(362,479)	1,241,941	519,580	(26,701,412)
Annual Surplus/(Deficiency) Capacity									(11,001,359)	(6,198,562)	(5,978,520)	(5,671,371)	(3,117,357)	(31,967,170)
Annual Surplus/(Deficiency) Total									(38,029,640)	(7,270,735)	(6,341,000)	(4,429,431)	(2,597,777)	(58,668,582)
Ending Fund Balance, Non-Capacity									3,795,391	2,723,218	2,360,738	3,602,679	4,122,259	4,122,259
Ending Fund Balance, Capacity									22,648,823	16,450,261	10,471,741	4,800,369	1,999,213	1,999,213
Ending Fund Balance, Total									26,444,214	19,173,478	12,832,479	8,403,048	6,121,472	6,121,472

Technology Infrastructure Carryover
as of August 21, 2012

Project	School/Location	Description	Encumbered	Unencumbered
3202791	Adult Learning Ctr	UPGRADE APC UPS SYSTEM		9,600.00
3000861	Boggy Creek	EDUCATIONAL TECHNOLOGY	2,740.00	
3202861	Celebration High	PREP WORK FOR eRATE UPGRADE		59,700.00
3000861	Central Ave Elem	EDUCATIONAL TECHNOLOGY	2,740.00	
3202861	Central Ave Elem	PREP WORK FOR eRATE UPGRADE		18,100.00
3202861	Chestnut Elem	PREP WORK FOR eRATE UPGRADE		8,300.00
3202861	Cypress	PREP WORK FOR eRATE UPGRADE		3,900.00
3202861	Deerwood	PREP WORK FOR eRATE UPGRADE		27,700.00
3000861	Discovery	EDUCATIONAL TECHNOLOGY	2,740.00	
3202861	District	RETROFIT		25,449.00
3202861	Flora Ridge Elem	PREP WORK FOR eRATE UPGRADE		12,600.00
3000861	Gateway High	EDUCATIONAL TECHNOLOGY	3,762.50	
3202781	Gateway High	VIDEO SURVEILLANCE		267.00
3202791	Gateway High	UPS UPGRADE & REPLACEMENT		11,696.00
3202861	Gateway High	PREP WORK FOR eRATE UPGRADE		125,000.00
3202861	Harmony High	PREP WORK FOR UPGRADE		28,900.00
3202861	Horizon Middle	SMARTBOARDS	100.00	5,900.00
3202861	Kissimmee Elem	PREP WORK FOR eRATE UPGRADE		14,000.00
3202861	Kissimmee Middle	PREP WORK FOR eRATE UPGRADE		11,000.00
3202861	Koa Elem	PREP WORK FOR eRATE UPGRADE		1,500.00
3202791	Lakeview Elem	UPGRADE APC UPS SYSTEM		53,781.00
3202861	Michigan Avenue	RETROFIT		32,000.00
3202781	Narcoossee Middle	SURVEILLANCE IMPROVEMENTS		2,373.72
3000861	Osceola High	EDUCATIONAL TECHNOLOGY	1,086.06	
3202791	Partin Settlement	UPGRADE APC UPS SYSTEM		21,695.00
3202861	Partin Settlement	PREP WORK FOR UPGRADE		10,900.00
3202791	Pleasant Hill	UPGRADE APC UPS SYSTEM		36,423.00
3202791	St. Cloud Middle	UPGRADE APC UPS SYSTEM		38,823.00
3202791	Student Services	UPS UPGRADE & REPLACEMENT		3,246.00
3000861	Technology Svc	EDUCATIONAL TECHNOLOGY	2,945.00	
3202791	TECO	UPGRADE APC UPS SYSTEM		46,792.00
3202791	Transportation	UPGRADE APC UPS SYSTEM		8,553.00
3202861	Zenith Programs	PREP WORK FOR eRATE UPGRADE		4,200.00
Grand Total			16,113.56	622,398.72
				638,512.28

2012-13 Technology Infrastructure New Items

Celebration High	Data Outlet Replacements	5,000.00	Replacement of current installation with a mix of wall data outlets and power pole data outlets to remove all data outlets from floor box locations eliminating the need for routine repairs. Building 8 only.
Cypress Elementary	Prep Work to support E-Rate	4,000.00	1) Data Modification - Document locations of all cabling and components installed in existing patch panel and VDBB at 3 locations. 2) Racks - Relocate data patch panels and fiber optic LIU's at 7 rack locations.
Gateway High	Backbone Cable Upgrade	275,000.00	Replace backbone cable and upgrade to new fiber optic cabling, copper include new intrusion detection cabling to all buildings and in process demolition of all old cabling.
Gateway High	Prep Work to support E-Rate	125,000.00	1) Data Modification - Document locations of all cabling and components installed in existing patch panel and VDBB at 11 locations. 2) Racks - Relocate data patch panels and fiber optic LIU'S at 14 rack locations. 3) Fiber Optic Cabling - Installation of single mode at 8 locations and multi-mode fiber optic cabling at 17 locations. 4) Cabinets - Installation of CHATSWORTH "MEGA FRAME" cabinets at 2 locations.5) Press Box - Install conduit, cabinet and cabling, 1 location. SOW Division 27
Gateway High	Data Drop Building 15	3,000.00	Add Data Drop in 15-103, 104, 106 for a network computer lab
Harmony High	Cyclical UPS Systems	110,000.00	UPS Upgrade and replacement. Redundant Core Site. MDF generator for Internet Voip.
Parkway Middle	Prep Work to support E-Rate	4,000.00	Power - Install NEMA L-6 30R power receptacle(s) at 2 locations.
Pleasant Hill Elem	Prep Work to support E-Rate	23,500.00	1) Data Modification - Document locations of all cabling and components installed in existing patch panel and VDBB at 7 locations. 2) Racks - Relocate data patch panels and fiber optic LIU'S at 7 rack locations. 3) Fiber Optic Cabling - Installation of single mode at 5 locations and multi-mode fiber optic cabling at 0 locations. Power, fiber cabling and data installation....SOW Division 27
Thacker Ave Elem	MDF Renovation	30,000.00	Requirements to bring this closet up to like new condition with respect to the renovated areas of the campus are: 1) New voice and data backboard installed on all walls replacing dilapidated makeshift installation. 2) Reconfiguration of wall fields striped with paint and stencils identifying specific wall field equipment areas. 3) Reconfiguration of grounding system to provide adequate coverage to all applicable areas specifically where currently lacking. 4) Extending existing two post racks to current standard of four feet distance from backboard to permit ease of work behind racks. 5) Inclusion of one additional two post rack for expansion purposes. 6) Installation of new ladder rack for cable transitions around entire perimeter of room extended to the top of each two post rack at eighty-four (84) inches A.F.F. 7) At new two post rack area installation of two (2) NEMA L630R clean power receptacles at eighty inches A.F.F. 8) Above ceiling installation of additional cabling support where required. 8) All new and existing conduit penetrations from exterior to interior to be professionally secured and sealed for prevention of outside water and weather intrusion. 9) Relocation of APC Server Rack from different room in same corridor to the MDF. 10) Relocation of the DX HVAC unit currently installed in the same room where the APC Server Rack is installed in same corridor. Re-establish operability of the current existing DX Unit in the MDF space. 11) Retouch of all space paint to provide like new appearance. Replacement of chipped, damaged or cracked ceiling tiles as found wanting. 12) Thorough cleaning of interior of the space, racks and equipment vacuum and wipe down, top to bottom, wall to wall.
Multiple Facilities	Server Refresh - \$40,000 per school @ 5 schools per year	200,000.00	Money would be used to refresh middle and high school core domain controllers and establish a 5 year refresh on servers.
Multiple Facilities	Set aside for emergency infrastructure switching (MDF, IDF switching equipment)	320,000.00	
Total		<u>1,099,500.00</u>	

Cyclical Capital Carryover Items
as of August 21, 2012

Project	School/Location	Description	Encumbered & Committed	Available Balance
3200001	Admin Center	MAINT/RENOV	4,822.73	
3202301	Admin Center	CHILLED WATER PIPING - HVAC		40,000.00
3200751	Adult Learning Ctr	FIRE ALARM	1,955.00	217,605.00
3202301	Adult Learning Ctr	HVAC	1,400.00	54,295.00
3202131	Boggy Creek	CABINET REPLACEMENT	274,977.69	989.63
3202431	Boggy Creek	LIGHTING - OUTSIDE BLDG 2		10,000.00
3202121	Celebration High	SITE DRAINAGE - SOFTBALL FIELD		28,380.00
3202281	Celebration High	ROOFING	650.00	
3202301	Celebration High	HVAC	6,255.00	883.88
3202431	Celebration High	ATHLETIC LIGHTING REPAIRS		3,278.99
3202281	Deerwood	ROOFING	59,291.00	1,389,475.00
3202201	Denn John	WATER INTRUSION REPAIRS	7,725.00	150.00
3203001	Denn John	REMODEL CLASSROOM FOR PMH	4,343.46	
3200001	District	MAINT/RENOV		954,137.49
3202431	District	LIGHTING	2,552.93	
3900991	District	LIGHTING REBATE		33,866.12
3202121	Gateway High	SITE DRAINAGE		31,605.00
3202431	Gateway High	ATHLETIC LIGHTING REPAIRS		5,000.00
3202311	Harmony Elem	FENCING	14,877.00	
3202431	Harmony Elem	RELOCATE LAMP FIXTURES	4,461.00	
3202301	Harmony High	CHILLED WATER VALVES		60,000.00
3202321	Hickory Tree	RESTROOM REFURBISHMENT	3,184.24	69,062.45
3202381	Kissimmee Middle	GYM FLOOR REPLACEMENT	89,865.00	10,135.00
3202511	Kissimmee Middle	SOFTBALL FIELD RESTORATION		23,455.29
3202431	Liberty HS	ATHLETIC LIGHTING REPAIRS		5,000.00
3203001	Liberty HS	MDF/IDF UPGRADES		24,946.21
3201051	Maintenance	EMERGENCY GENERATOR HOOKUP	25,955.00	5,524.57
3202201	Michigan Avenue	MOISTURE PROBLEM CORRECTION		5,000.00
3202701	Michigan Avenue	BOILER & HOT WATER PIPING	1,400.00	55,735.00
3202321	Mill Creek	RESTROOM REFURBISHMENT	3,184.24	69,062.45
3202301	Mill Creek	HVAC	6,900.00	
3202181	Narcoossee Elem	PLAYGROUND		34,446.36
3202431	Narcoossee Elem	RELOCATE LAMP FIXTURES	6,822.00	
3202301	Narcoossee Middle	HVAC		41,301.99
3202701	Neptune Middle	UPGRADE BOILERS	3,970.00	31,030.00

Cyclical Capital Carryover Items
as of August 21, 2012

Project	School/Location	Description	Encumbered & Committed	Available Balance
3202311	New Beginnings	MAINT/RENOV	908.59	
3202311	New Beginnings	FENCING	2,438.92	
3202131	OCSA	EXT WALL PLASTER REPAIR		70,000.00
3202701	OCSA	REPLACE SUMP PUMPS & GENERATOR		70,000.00
3202121	Osceola High	SITE DRAINAGE		777.65
3202431	Osceola High	ATHLETIC LIGHTING REPAIRS		15,000.00
3202321	Parkway Middle	RESTROOM REFURBISHMENT	3,184.24	62,107.95
3202701	Parkway Middle	UPGRADE BOILERS	3,970.00	31,030.00
3202701	Pleasant Hill	UPGRADE BOILERS	3,970.00	31,030.00
3202301	Poinciana High	HVAC	67,797.00	18,973.00
3202431	Poinciana High	ATHLETIC LIGHTING REPAIRS		8,992.02
3202521	Poinciana High	AUTOMOTIVE PROGRAM		15,000.00
3202521	Poinciana High	AUTOMOTIVE PROGRAM		15,400.00
3202521	Poinciana High	AUTOMOTIVE PROGRAM		10,297.76
3202521	Poinciana High	AUTOMOTIVE PROGRAM		4,941.99
3202521	Poinciana High	AUTOMOTIVE PROGRAM		648.18
3202301	Ross E. Jeffries	HVAC DX REPLACEMENT		75,000.00
3203001	Ross E. Jeffries	CAMPUS RENOVATIONS	20,615.72	200,000.00
3202131	St. Cloud Middle	REPAIR/REPAINT		15,000.00
3202281	St. Cloud Middle	ROOFING		25,743.53
3202301	St. Cloud Middle	HVAC - REPLACE POWER VENTS		9,992.50
3202701	TECO	REPLACE KITCHEN BOILER	3,470.00	21,530.00
3202301	Thacker Ave Elem	HVAC	327,534.76	
3202281	Transportation	ROOFING - ST CLOUD	7,522.00	3,123.53
3202321	Ventura	RESTROOM REFURBISHMENT	3,184.24	69,062.45
3202701	Ventura	UPGRADE BOILERS	3,970.00	31,030.00
3202301	Warehouse	HVAC	7,564.00	
3202281	Zenith Programs	ROOFING		40,000.00
3202301	Zenith Programs	HVAC		10,000.00
3202631	Zenith Programs	SIGNAGE		3,323.81
Grand Total			980,720.76	4,062,369.80
				5,043,090.56
			Encumbrances	974,106.04
			Committed (work orders) & Available	4,068,984.52
				5,043,090.56

Cyclical Capital Renewal New Items

Project Requests- Annual Review-Ranked 1			
Facility	Project Name	Scope of Work	Estimated Cost (\$)
Administration/County Office	Replace 8 - Doors/Frames - Buildings 01 & 02	Remove and replace exterior doors that are cast into the masonry, and have rusted out. Some doors rusted bad enough that is allowing water intrusion.	48,000.00
Boggy Creek Elementary	Cyclical HVAC System Replacement	HVAC Renewal for building 2. Cyclical Capital Renewal item scheduled for replacement at end of its useful life. Scope to include remove and replace all mechanical equipment to include chiller, Fan Coil Units, duct work, ceiling grid, ceiling tiles, controls, and associated piping as needed.	500,000.00
Celebration High	Site Drainage Softball Field/Athletic Facilities	Site work required to correct a drainage problem on the softball field.	80,000.00
Celebration High	Correct ground water intrusion problems	Repair underground piping that has failed under the concrete at the cafeteria entrance.	30,000.00
Celebration K-8	Trash Compactor Replacement	Compactor has rusted through in several places, and is no longer repairable	25,000.00
Celebration K-8	Replace Gutter System- All Buildings	Gutters are rusted out, and staining the building exteriors.	30,000.00
Celebration K-8	Pressure Wash/Paint Exterior	Pressure wash the exterior to remove the mold stains left by the leaking gutters, and perform selective exterior re-painting	30,000.00
Central Avenue Elementary	Paint Exterior Doors - Building 1	Paint is faded and chalking on all exterior doors and trim.	5,000.00
Central Avenue Elementary	Trash Compactor Replacement	Compactor has rusted through, and the hydraulics are failing	25,000.00
Cypress Elementary	Safety Door	To install a wall and door to aid in prohibiting unauthorized visitors from entering and walking around campus before checking in to the office. Will include required panic hardware, exit signs, and sprinkler system modifications.	25,000.00
Cypress Elementary	J Vent Replacements - Building 1	Vent has blown off roof several times, which has damaged the vents to the point that they need to be replaced with a heavier gauge material, and a modified attachment system to prevent reoccurrence.	20,000.00
Denn John Middle	Carpet - High Traffic Area/Guidance - Building 1	Carpet is worn in these areas, and seams are separating, creating trip hazards.	25,000.00
Denn John Middle	Parking lot expansion	Fence off existing basketball court not used that has black top. Paint parking lines so it can be used for additional staff parking.	10,000.00
Discovery Intermediate	Carpet - Media Center - Building 1	Original carpet in this area needs to be replaced due to being thread bear and worn out. Will cause tripping hazard if not replaced soon.	10,000.00
Discovery Intermediate	Replacement of 3 Chillers - All Buildings	Chiller units are 15+ years old and the downtime due to repairs is becoming critical. Also, the efficiency of these units is down. These unit have seriously eroding condenser coils	550,000.00
Flora Ridge Elementary	Install Covered Walkway at Front Door	Additional covered walkway at the the front door to help with the passage of rainwater.	30,000.00
Harmony Community School	Traffic Exiting Radius	Re-work campus traffic patterns at campus for greater functionality.	40,000.00
Hickory Tree Elementary	Restroom Renovation	Replace tile throughout restroom. Also replace sinks, toilets, and partitions. This scope of work is limited to two restrooms in effort to understand the total scope required and actual cost, per restroom.	80,000.00

Facility	Project Name	Scope of Work	Estimated Cost (\$)
Horizon Middle	Exterior Lighting	Replace all existing and failing exterior lighting campus wide with more efficient lighting. Lighting has failed due to water intrusion into the fixtures.	60,000.00
Horizon Middle	Design- PVC Chilled Water Line Replacement	Because of funding shortfalls in the capital budget, we cannot fund the replacement of the failing PVC chilled water lines at this campus. We would like to fund the design,so that we will be in a position to revisit this project in the spring of next year, and possibly do the replacement next summer.	40,000.00
Horizon Middle	Refurbish Cafeteria Toilet Rooms	Replace mirrors, sinks, fixtures, and deteriorated counter tops, and replace the inner, louvered door. Steam clean and seal floors	30,000.00
Horizon Middle	Refurbish Group Toilets (12)	Replace mirrors, sinks, fixtures, and counter tops in 12 restrooms.	80,000.00
Horizon Middle	Pressure Washing	Exterior surface of the campus is unpainted split face block. It is supporting mold growth and we need to pressure wash the exterior of all the buildings.	15,000.00
Kissimmee Middle	Pressure Washing	Exterior surface of the campus is unpainted split face block. It is supporting mold growth and we need to pressure wash the exterior of all the buildings.	15,000.00
Lakeview Elementary	Restroom Renovation	Flooring in restroom must be removed and replaced. Flooring in these areas is sheet vinyl, and has cracked in the room corners, and is causing large odor issues.	40,000.00
Liberty High	Fire Road Access for Rejuvenation	Repair and upgrade fire road for ESE student drop off. This was a limerock road that was intended for emergency use only, but is being used by the campus for ESE student drop off.	30,000.00
Narcoossee Middle	Carpeting- Media Center	New carpeting in the media center. Carpet is very thin and failing.	20,000.00
Narcoossee Middle	PVC Chilled Water Lines - All Buildings	Replace all PVC chilled water distribution piping campus wide with pre-insulated steel pipe due to numerous leaks. These leaks cause significant campus down time and disruption, and large, non reuseable repair costs.	460,000.00
Neptune Middle	Paint/Seal Roof - All Buildings	Major repairs are needed on the basketball courts. Serious cracks are casing a trip hazard and needs attention.	150,000.00
Neptune Middle	Basketball Courts	Major repairs are needed on the basketball courts.	60,000.00
Pleasant Hill Elementary	Communication Closet Expansion- MDF	Demolition of one existing wall to allow expansion into adjacent room and adding a new wall to increase the size of the Main Distribution Frame (MDF). This work also includes the installation of backboard and power receptacles, as needed, to support the expansion.	25,000.00
Poinciana Elementary	Gutter Replacement - All Buildings	Replace all gutters as they are rusted beyond repair.	50,000.00
Poinciana High	Exterior Lighting Controls to Auditorium	Re-work lighting due to numerous wiring failures. Lot has limited lighting working causing safety issues.	20,000.00
Poinciana High	Culinary Arts Training Kitchen	This funding is to supplement grant funding to create a culinary arts training kitchen at this high school.	400,000.00
Poinciana High	Student Parking Lot Lighting		50,000.00
Reedy Creek Elementary	Reroof buildings 2 and 3	Emergency roof replacement project. Roof is leaking badly causing IAQ issues if not taken care of soon.	150,000.00
St. Cloud Middle	Painting - 2-Story Building (Exterior)	Pressure wash and paint the exterior of the 2-Story Building.	30,000.00
TECO	New Carpet	Replace old carpet in Admin area due to carpet being worn very thin and failing.	20,000.00
TECO	Replace Section of Carpet with Tile	Remove a 15 x 30 section of carpet and replace with tile in the Nursing area to support program needs.	5,000.00

Facility	Project Name	Scope of Work	Estimated Cost (\$)
TECO	Replace 7.5 Ton HVAC Unit for EMS Building	Replace current unit due to age and numerous failures in the last two years. Unit is obsolete and very hard to acquire parts for and will continue to fail more frequently. Unit needs to be re-located to below ceiling level for servicing.	20,000.00
Thacker Avenue Elementary	Buildings 3 and 4 door and window replacement	Replace current storefront type doors and side windows with hollow metal assemblies, with supplier providing engineered shop drawings, and assembly will be complete with new mullions, panic hardware, and closers. The current doors hinges are worn out, and the concealed rod panic hardware is non functional.	37,000.00
Thacker Avenue Elementary	Communication Closet Expansion- MDF	Main Distribution Frame (MDF) renovation/retrofit to include: 1) install new voice and data backboard installed on all walls; 2) reconfiguration of wall fields to identify specific wall field equipment areas; 3) reconfiguration of grounding system; 4) extend the distance between the existing two post racks and backboard to meet current standards; 5) install one additional two post rack to support expansion; 6) install ladder rack for cable support around the perimeter of the room; 7) install two (2) NEMA L630R clean power receptacles; 8) install above ceiling cabling support; 8) install new conduit penetrations from exterior to interior; 9) relocation of the UPS Server Rack; 10) relocate the DX HVAC System; and 11) replace damaged ceiling tiles.	30,000.00
Transportation - Kissimmee	Replace Gutter System	The gutters have rusted through, have been patched, but are now beyond repair.	25,000.00
Westside K8	Grading/Irrigation/Sod Playfield	This campus needs this work, because the District has installed relocatable classrooms on much of their outside PE facilities; the area has no turf and is too rough to allow safe student use. The type of terrain and soil, (sand) in this area requires irrigation to make it a safe PE area.	125,000.00
Zenith	Roof Replacement/HVAC Relocation - Building 1	The area over what was the garden center has had roof leaks for some time. This area was originally meant to be an enclosed equipment area that would have prevented this, but the enclosure was cut out as a cost saving effort. This project will enclose this area, and prevent the water intrusion.	600,000.00
Zenith	Oil Separator for Auto Detail - Building 1	Add an oil separator system to treat the water run off from the auto detail operation. The City of Kissimmee has cited the District for this issue.	125,000.00
Contingency			25,000.00
Grand Total			4,300,000.00

FUND 4XX

SPECIAL REVENUE FUND

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 reflects revenues and expenditures of the District's food service program. Federal reimbursements and local collections are the primary revenue sources which support this program. Some State support is also provided. The District does not subsidize the food service program from any other funding sources.

The Special Revenue-Other Fund accounts for federal entitlements, competitive grants, the Extended Day and Voluntary Prekindergarten (VPK) Extended Day Programs.

Special Revenue-ARRA Fund contains targeted Federal Stimulus funds including Title I School Improvement and Race to the Top.

**Special Revenue Funds-Combined
Estimated Revenues
2012-13**

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	935,746.15	2,205,632.36	(1,269,886.21)
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	1,300,000.00	1,322,140.00	(22,140.00)
Vocational Education Act	201	624,520.59	583,930.91	40,589.68
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Race to the Top	214	4,962,915.08	39,419.69	4,923,495.39
Education Jobs Fund	215	0.00	163,020.00	(163,020.00)
Workforce Investment Act	220	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00
Safe and Drug Free Schools	227	2,157.48	20,665.64	(18,508.16)
Individuals with Disabilities Education Act, PL94-142	230	11,020,376.49	11,765,204.40	(744,827.91)
Title I Targeted Assistance	240	19,559,144.59	13,599,724.64	5,959,419.95
Adult General Education	251	508,233.81	591,431.28	(83,197.47)
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	15,600,000.00	15,026,959.44	573,040.56
National School Lunch Act Breakfast	262	3,950,000.00	3,862,325.94	87,674.06
National School Lunch Act Snack	263	280,000.00	259,191.24	20,808.76
U.S.D.A Commodities	265	1,485,654.00	1,078,737.10	406,916.90
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	620,000.00	586,765.88	33,234.12
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	4,670,231.74	4,220,896.53	449,335.21
Emergency Immigrant	293	1,303,854.88	1,274,221.54	29,633.34
Total Federal		66,822,834.81	56,600,266.59	10,222,568.22
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	149,000.00	148,991.00	9.00
Food Service Supplement	338	202,000.00	202,227.00	(227.00)
Miscellaneous State Sources	399	4,600.00	4,644.00	(44.00)
Total State		355,600.00	355,862.00	(262.00)
LOCAL:				
Interest, Including Profit on Investments	431	7,500.00	6,657.16	842.84
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	5,784,500.00	5,718,629.57	65,870.43
Adult Gen Educ Course Fees	461	0.00	67,018.94	(67,018.94)
Pre-K Early Intervention	472	261,324.00	192,199.62	69,124.38
School-Aged Child Care Fees	473	2,500,000.00	2,598,249.18	(98,249.18)
Miscellaneous Local Sources	495	26,400.00	18,793.28	7,606.72
Total Local		8,579,724.00	8,601,547.75	(21,823.75)
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		75,758,158.81	65,557,676.34	10,200,482.47
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	416,365.37	535,521.02	(119,155.65)
Restricted for Grants and Programs	2729	11,527,980.05	7,812,849.47	3,715,130.58
Assigned for Other Programs	2749	774,560.19	684,791.88	89,768.31
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		12,718,905.61	9,033,162.37	3,685,743.24
TOTAL EST REVENUE AND BEGINNING FD BAL		88,477,064.42	74,590,838.71	13,886,225.71

Special Revenue Funds-Combined
Summary of Appropriations and Fund Balance
2012-13

	ACCT. NO.	2012-13	2011-12 Actual	Difference
Instruction	5000	26,269,788.71	19,297,903.56	6,971,885.15
Pupil Personnel Services	6100	1,189,185.73	2,026,493.20	(837,307.47)
Instructional Media	6200	50,258.88	5,056.19	45,202.69
Instruction and Curriculum Development	6300	7,402,216.06	6,172,036.88	1,230,179.18
Instructional Staff Training	6400	3,847,140.89	4,072,646.66	(225,505.77)
Instruction Related Technology	6500	62,622.56	67,758.12	(5,135.56)
General Administration	7200	1,139,058.03	1,505,450.15	(366,392.12)
School Administration	7300	2,296.69	14,571.14	(12,274.45)
Facilities Acquisition and Construction	7400	164,533.00	0.00	164,533.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	28,344,083.22	23,316,591.56	5,027,491.66
Central Services	7700	1,291,146.78	723,145.99	568,000.79
Pupil Transportation	7800	483,133.75	467,489.60	15,644.15
Operation of Plant	7900	0.00	604.45	(604.45)
Maintenance of Plant	8100	3,615.10	84,818.12	(81,203.02)
Administrative Technology Services	8200	1,773,885.77	130,452.67	1,643,433.10
Community Services	9100	4,197,732.20	3,981,978.48	215,753.72
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	4,936.33	(4,936.33)
TOTAL APPROPRIATIONS AND OTHER USES		76,220,697.37	61,871,933.10	14,348,764.27
ESTIMATED REVENUES LESS APPROPRIATIONS		(462,538.56)	3,685,743.24	(4,148,281.80)
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	416,365.37	535,521.02	(119,155.65)
Restricted for Grants and Programs	2729	11,293,550.83	11,408,824.40	(115,273.57)
Assigned for Other Programs	2749	546,450.85	774,560.19	(228,109.34)
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		12,256,367.05	12,718,905.61	(462,538.56)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		88,477,064.42	74,590,838.71	13,886,225.71

**Special Revenue Funds-Food Service
Estimated Revenues
2012-13**

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Education Jobs Fund	215	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	0.00	0.00	0.00
Title I Targeted Assistance	240	0.00	0.00	0.00
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
National School Lunch Act Lunch	261	15,600,000.00	15,026,959.44	573,040.56
National School Lunch Act Breakfast	262	3,950,000.00	3,862,325.94	87,674.06
National School Lunch Act Snack	263	280,000.00	259,191.24	20,808.76
U.S.D.A Commodities	265	1,485,654.00	1,078,737.10	406,916.90
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	620,000.00	586,765.88	33,234.12
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	0.00	0.00	0.00
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		21,935,654.00	20,813,979.60	1,121,674.40
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	149,000.00	148,991.00	9.00
Food Service Supplement	338	202,000.00	202,227.00	(227.00)
Miscellaneous State Sources	399	4,600.00	4,644.00	(44.00)
Total State		355,600.00	355,862.00	(262.00)
LOCAL:				
Interest, Including Profit on Investments	431	7,500.00	6,445.04	1,054.96
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	5,784,500.00	5,718,629.57	65,870.43
Adult Gen Educ Course Fees	461	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	26,400.00	17,650.28	8,749.72
Total Local		5,818,400.00	5,742,724.89	75,675.11
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		28,109,654.00	26,912,566.49	1,197,087.51
FUND BALANCE AT BEGINNING OF YEAR:				
Nonspendable-Inventory	2711	416,365.37	535,521.02	(119,155.65)
Restricted for Grants and Programs	2729	11,527,980.05	7,812,849.47	3,715,130.58
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		11,944,345.42	8,348,370.49	3,595,974.93
TOTAL EST REVENUE AND BEGINNING FD BAL		40,053,999.42	35,260,936.98	4,793,062.44

Special Revenue Funds-Food Service
Summary of Appropriations and Fund Balance
2012-13

	ACCT. NO.	2012-13	2011-12 Actual	Difference
FOOD SERVICE (Function 7600)				
Salaries	100	7,748,604.68	6,796,550.47	952,054.21
Salaries-Overtime	102	138,000.00	215,895.22	(77,895.22)
Terminal Annual Leave	104	0.00	0.00	0.00
Salaries-Sick Leave Buy Back	105	0.00	0.00	0.00
Retirement	210	408,377.81	340,158.01	68,219.80
Social Security	220	3,027,080.34	513,781.42	2,513,298.92
Group Insurance	230	0.00	2,147,180.55	(2,147,180.55)
Workers' Compensation	240	200,000.00	168,487.25	31,512.75
Purchased Service	310	65,143.00	16,094.50	49,048.50
Fingerprinting	311	0.00	0.00	0.00
Drug Testing	312	0.00	0.00	0.00
Travel	330	31,200.00	39,241.30	(8,041.30)
Administrative Travel	331	2,000.00	1,431.04	568.96
Field Trips-Instruction	339	0.00	0.00	0.00
Repairs and Maintenance	350	48,350.00	82,178.64	(33,828.64)
Rentals	360	19,310.00	19,193.13	116.87
Communications	370	14,560.00	14,607.81	(47.81)
Garbage & Trash/Other	381	0.00	3,720.24	(3,720.24)
Postage	371	100.00	0.00	100.00
Other Purchased Services	390	162,512.00	67,351.98	95,160.02
Natural Gas	410	12,000.00	13,190.54	(1,190.54)
Propane or Bottled Gas	420	75,100.00	85,512.34	(10,412.34)
Electricity	430	11,000.00	12,009.34	(1,009.34)
Gasoline	450	11,500.00	13,320.74	(1,820.74)
Diesel Fuel	460	7,350.00	8,653.11	(1,303.11)
Supplies	510	1,468,100.00	1,067,575.58	400,524.42
Periodicals	530	50.00	0.00	50.00
Grease and Oil/Other	540	50.00	0.00	50.00
Repair Parts	550	9,000.00	9,259.04	(259.04)
Tires and Tubes	560	50.00	22.20	27.80
Food	570	10,426,000.00	9,039,073.14	1,386,926.86
USDA Donated Foods	580	1,485,654.00	1,187,720.32	297,933.68
Other Materials and Supplies	590	0.00	323,679.04	(323,679.04)
Budget Reserves	593	270,000.00	0.00	270,000.00
Pest Control	595	26,940.00	32,202.62	(5,262.62)
AV Material	622	250.00	239.00	11.00
Bldgs & Fixed Equipment	630	0.00	0.00	0.00
Furniture, Fixtures & Equipment (prop. rec.)	641	750,000.00	482,740.96	267,259.04
Furniture, Fixtures & Equipment (no prop. rec.)	642	31,000.00	35,466.53	(4,466.53)
Capitalized Computer Equipment	643	329,565.00	28,596.00	300,969.00
Non-capitalized Computer Equipment	644	15,000.00	24,165.84	(9,165.84)
Motor Vehicles Other Than Buses	652	142,084.00	0.00	142,084.00
Improvements Other Than Buildings	670	0.00	0.00	0.00
Remodeling & Renovations	680	951,952.39	2,723.82	949,228.57
Capitalized Software	691	5,000.00	0.00	5,000.00
Non-capitalized Software	692	200.00	0.00	200.00
Dues and Fees	730	15,000.00	14,615.05	384.95
Other Personnel Services	750	36,000.00	50,401.86	(14,401.86)
Misc Exp/Indirect Cost	790	400,000.00	459,552.93	(59,552.93)
Total Appropriations		<u>28,344,083.22</u>	<u>23,316,591.56</u>	<u>5,027,491.66</u>
OTHER USES:				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS AND OTHER USES		<u>28,344,083.22</u>	<u>23,316,591.56</u>	<u>5,027,491.66</u>
ESTIMATED REVENUE LESS APPROPRIATIONS		<u>(234,429.22)</u>	<u>3,595,974.93</u>	<u>(3,830,404.15)</u>
FUND BALANCE AT END OF YEAR:				
Nonspendable-Inventory	2711	416,365.37	535,521.02	(119,155.65)
Restricted for Grants and Programs	2729	11,293,550.83	11,408,824.40	(115,273.57)
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<u>11,709,916.20</u>	<u>11,944,345.42</u>	<u>(234,429.22)</u>
TOTAL APPROPRIATIONS AND ENDING FUND BAL		<u>40,053,999.42</u>	<u>35,260,936.98</u>	<u>4,793,062.44</u>

**Special Revenue Funds-Other
Estimated Revenues
2012-13**

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	935,746.15	2,205,632.36	(1,269,886.21)
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	1,300,000.00	1,322,140.00	(22,140.00)
Vocational Education Act	201	624,520.59	583,930.91	40,589.68
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00
Education Jobs Fund	215	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	2,157.48	20,665.64	(18,508.16)
Individuals with Disabilities Education Act, PL94-142	230	11,020,376.49	10,961,756.47	58,620.02
Title I Targeted Assistance	240	18,918,298.06	11,232,471.41	7,685,826.65
Adult General Education	251	508,233.81	591,431.28	(83,197.47)
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	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	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	4,670,229.51	3,078,514.88	1,591,714.63
Emergency Immigrant	293	1,303,854.88	1,274,221.54	29,633.34
Total Federal		39,283,416.97	31,270,764.49	8,012,652.48
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00
Total State		0.00	0.00	0.00
LOCAL:				
Interest, Including Profit on Investments	431	0.00	212.12	(212.12)
Gifts, Grants and Bequests	440	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00
Adult Gen Educ Course Fees	461	0.00	67,018.94	(67,018.94)
Pre-K Early Intervention	472	261,324.00	192,199.62	69,124.38
School-Aged Child Care Fees	473	2,500,000.00	2,598,249.18	(98,249.18)
Miscellaneous Local Sources	495	0.00	1,143.00	(1,143.00)
Total Local		2,761,324.00	2,858,822.86	(97,498.86)
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		42,044,740.97	34,129,587.35	7,915,153.62
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	774,560.19	684,791.88	89,768.31
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		774,560.19	684,791.88	89,768.31
TOTAL EST REVENUE AND BEGINNING FD BAL		42,819,301.16	34,814,379.23	8,004,921.93

Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2012-13

	ACCT. NO.	2012-13	2011-12 Actual	Difference
Instruction	5000	25,542,033.39	17,308,037.56	8,233,995.83
Pupil Personnel Services	6100	1,177,731.11	1,911,690.07	(733,958.96)
Instructional Media	6200	49,750.05	233.66	49,516.39
Instruction and Curriculum Development	6300	7,295,563.55	5,984,262.08	1,311,301.47
Instructional Staff Training	6400	2,340,148.52	2,715,097.20	(374,948.68)
Instruction Related Technology	6500	62,622.56	67,758.12	(5,135.56)
General Administration	7200	1,022,598.16	1,368,382.85	(345,784.69)
School Administration	7300	2,296.69	5,881.28	(3,584.59)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	102,625.23	141,661.24	(39,036.01)
Pupil Transportation	7800	476,133.75	464,477.60	11,656.15
Operation of Plant	7900	0.00	604.45	(604.45)
Maintenance of Plant	8100	3,615.10	84,818.12	(81,203.02)
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	4,197,732.20	3,981,978.48	215,753.72
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	4,936.33	(4,936.33)
TOTAL APPROPRIATIONS AND OTHER USES		42,272,850.31	34,039,819.04	8,233,031.27
ESTIMATED REVENUES LESS APPROPRIATIONS		(228,109.34)	89,768.31	(317,877.65)
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	546,450.85	774,560.19	(228,109.34)
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		546,450.85	774,560.19	(228,109.34)
TOTAL APPROPRIATIONS AND ENDING FUND BAL		42,819,301.16	34,814,379.23	8,004,921.93

**Special Revenue Funds-Other
Estimated Revenues
2012-13**

SOURCE	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	491 Extended Day	492 Pre-K Ext Day	TOTAL
FEDERAL:							
Head Start	130	0.00	0.00	0.00	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Direct	190	0.00	0.00	935,746.15	0.00	0.00	935,746.15
ROTC	191	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	1,300,000.00	0.00	0.00	0.00	1,300,000.00
Vocational Education Act	201	624,520.59	0.00	0.00	0.00	0.00	624,520.59
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	0.00	0.00	0.00	0.00
Education Jobs Fund	215	0.00	0.00	0.00	0.00	0.00	0.00
Workforce Investment Act	220	0.00	0.00	0.00	0.00	0.00	0.00
Eisenhower	226	0.00	0.00	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	2,157.48	0.00	0.00	0.00	0.00	2,157.48
Individuals with Disabilities Education Act, PL94-142	230	11,020,376.49	0.00	0.00	0.00	0.00	11,020,376.49
Title I Targeted Assistance	240	18,918,298.06	0.00	0.00	0.00	0.00	18,918,298.06
Adult General Education	251	508,233.81	0.00	0.00	0.00	0.00	508,233.81
Higher Education Act	252	0.00	0.00	0.00	0.00	0.00	0.00
Vocational Rehabilitation	253	0.00	0.00	0.00	0.00	0.00	0.00
National School Lunch Act Lunch	261	0.00	0.00	0.00	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00	0.00	0.00	0.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00	0.00	0.00	0.00
Nutrition Education and Training Program	268	0.00	0.00	0.00	0.00	0.00	0.00
Innovative Education Program Strategies	270	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Through State	290	4,670,229.51	0.00	0.00	0.00	0.00	4,670,229.51
Emergency Immigrant	293	1,303,854.88	0.00	0.00	0.00	0.00	1,303,854.88
Total Federal		37,047,670.82	1,300,000.00	935,746.15	0.00	0.00	39,283,416.97
STATE:							
Categorical State Sources	330	0.00	0.00	0.00	0.00	0.00	0.00
School Breakfast Supplement	337	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00	0.00	0.00
LOCAL:							
Interest, Including Profit on Investments	431	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	440	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00	0.00	0.00	0.00
Adult Gen Educ Course Fees	461	0.00	0.00	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00	261,324.00	261,324.00
School-Aged Child Care Fees	473	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	2,500,000.00	261,324.00	2,761,324.00
OTHER SOURCES:							
Transfers In	610	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE & OTHER SOURCES		37,047,670.82	1,300,000.00	935,746.15	2,500,000.00	261,324.00	42,044,740.97
FUND BALANCE AT BEGINNING OF YEAR:							
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	645,695.45	128,864.74	774,560.19
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	645,695.45	128,864.74	774,560.19
TOTAL EST REVENUE AND BEGINNING FD BAL		37,047,670.82	1,300,000.00	935,746.15	3,145,695.45	390,188.74	42,819,301.16

Special Revenue Funds-Other
Summary of Appropriations and Fund Balance
2012-13

	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	491 Extended Day	492 Pre-K Ext Day	TOTAL
Instruction	5000	25,420,460.87	0.00	63,301.05	0.00	58,271.47	25,542,033.39
Pupil Personnel Services	6100	970,363.18	0.00	207,367.93	0.00	0.00	1,177,731.11
Instructional Media	6200	13,320.38	0.00	0.00	36,429.67	0.00	49,750.05
Instruction and Curriculum Development	6300	7,206,969.13	0.00	88,594.42	0.00	0.00	7,295,563.55
Instructional Staff Training	6400	2,286,856.21	0.00	53,292.31	0.00	0.00	2,340,148.52
Instruction Related Technology	6500	62,622.56	0.00	0.00	0.00	0.00	62,622.56
General Administration	7200	505,175.89	0.00	517,422.27	0.00	0.00	1,022,598.16
School Administration	7300	2,296.69	0.00	0.00	0.00	0.00	2,296.69
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	100,808.81	0.00	1,816.42	0.00	0.00	102,625.23
Pupil Transportation	7800	475,797.10	0.00	336.65	0.00	0.00	476,133.75
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	3,615.10	0.00	0.00	3,615.10
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	3,000.00	1,300,000.00	0.00	2,563,570.33	331,161.87	4,197,732.20
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		37,047,670.82	1,300,000.00	935,746.15	2,600,000.00	389,433.34	42,272,850.31
ESTIMATED REVENUES LESS APPROPRIATIONS		0.00	0.00	0.00	(100,000.00)	(128,109.34)	(228,109.34)
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	0.00	545,695.45	755.40	546,450.85
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	545,695.45	755.40	546,450.85
TOTAL APPROPRIATIONS AND ENDING FUND BAL		37,047,670.82	1,300,000.00	935,746.15	3,145,695.45	390,188.74	42,819,301.16

**Special Revenue Funds-ARRA
Estimated Revenues
2012-13**

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Head Start	130	0.00	0.00	0.00
Civil Rights Act Title IV	140	0.00	0.00	0.00
Emergency School Assistance	161	0.00	0.00	0.00
Community Action Program	180	0.00	0.00	0.00
Other Federal Direct	190	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Race to the Top	214	4,962,915.08	39,419.69	4,923,495.39
Education Jobs Fund	215	0.00	163,020.00	(163,020.00)
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	0.00	803,447.93	(803,447.93)
Title I Targeted Assistance	240	640,846.53	2,367,253.23	(1,726,406.70)
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
National School Lunch Act Lunch	261	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	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	2.23	1,142,381.65	(1,142,379.42)
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		5,603,763.84	4,515,522.50	1,088,241.34
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00
Miscellaneous State Sources	399	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
Food Service Sales	450	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	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		5,603,763.84	4,515,522.50	1,088,241.34
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		5,603,763.84	4,515,522.50	1,088,241.34

Special Revenue Funds-ARRA
Summary of Appropriations and Fund Balance
2012-13

	ACCT. NO.	2012-13	2011-12 Actual	Difference
Instruction	5000	727,755.32	1,989,866.00	(1,262,110.68)
Pupil Personnel Services	6100	11,454.62	114,803.13	(103,348.51)
Instructional Media	6200	508.83	4,822.53	(4,313.70)
Instruction and Curriculum Development	6300	106,652.51	187,774.80	(81,122.29)
Instructional Staff Training	6400	1,506,992.37	1,357,549.46	149,442.91
Instruction Related Technology	6500	0.00	0.00	0.00
General Administration	7200	116,459.87	137,067.30	(20,607.43)
School Administration	7300	0.00	8,689.86	(8,689.86)
Facilities Acquisition and Construction	7400	164,533.00	0.00	164,533.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	1,188,521.55	581,484.75	607,036.80
Pupil Transportation	7800	7,000.00	3,012.00	3,988.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	1,773,885.77	130,452.67	1,643,433.10
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		5,603,763.84	4,515,522.50	1,088,241.34
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		5,603,763.84	4,515,522.50	1,088,241.34

Special Revenue Funds-ARRA
Estimated Revenues
2012-13

SOURCE	ACCT. NO.	432 Fed Stim-Grants	434 Race to the Top	TOTAL
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	0.00	0.00	0.00
ROTC	191	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00
State Fiscal Stabilization, K-12	210	0.00	0.00	0.00
State Fiscal Stabilization, Workforce Dev	211	0.00	0.00	0.00
State Fiscal Stabilization, Voluntary Pre-K	212	0.00	0.00	0.00
Race to the Top	214	0.00	4,962,915.08	4,962,915.08
Education Jobs Fund	215	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	0.00	0.00	0.00
Title I Targeted Assistance	240	640,846.53	0.00	640,846.53
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
National School Lunch Act Lunch	261	0.00	0.00	0.00
National School Lunch Act Breakfast	262	0.00	0.00	0.00
National School Lunch Act Snack	263	0.00	0.00	0.00
U.S.D.A Commodities	265	0.00	0.00	0.00
Cash in Lieu of Commodities	266	0.00	0.00	0.00
Summer Feeding	267	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	2.23	0.00	2.23
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		640,848.76	4,962,915.08	5,603,763.84
STATE:				
Categorical State Sources	330	0.00	0.00	0.00
School Breakfast Supplement	337	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00
Miscellaneous State Sources	399	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
Food Service Sales	450	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
		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		640,848.76	4,962,915.08	5,603,763.84
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		640,848.76	4,962,915.08	5,603,763.84

**Special Revenue Funds-ARRA
Summary of Appropriations and Fund Balance
2012-13**

	ACCT. NO.	432 Fed Stim-Grants	434 Race to the Top	TOTAL
Instruction	5000	355,613.37	372,141.95	727,755.32
Pupil Personnel Services	6100	11,454.62	0.00	11,454.62
Instructional Media	6200	508.83	0.00	508.83
Instruction and Curriculum Development	6300	40,245.41	66,407.10	106,652.51
Instructional Staff Training	6400	178,746.43	1,328,245.94	1,506,992.37
Instruction Related Technology	6500	0.00	0.00	0.00
General Administration	7200	34,614.35	81,845.52	116,459.87
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	164,533.00	164,533.00
Fiscal Services	7500	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00
Central Services	7700	19,665.75	1,168,855.80	1,188,521.55
Pupil Transportation	7800	0.00	7,000.00	7,000.00
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	1,773,885.77	1,773,885.77
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		640,848.76	4,962,915.08	5,603,763.84
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		640,848.76	4,962,915.08	5,603,763.84

FUND 7XX

INTERNAL SERVICE FUND

FUND 700

INTERNAL SERVICE FUND BUDGET

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

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

The District maintains a stand-alone insurance program for workers compensation and property casualty. The District is also self-insured for auto and general liability risk. All of these are accounted for in a separate casualty internal service fund.

**Internal Service Fund 700 Combined
Estimated Revenues
2012-13**

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	4,000.00	122,387.21	(118,387.21)
Premiums	484	52,030,000.00	51,264,334.41	765,665.59
-		-	-	-
-		-	-	-
-		-	-	-
-		-	-	-
Other	495	-	11,247.30	(11,247.30)
Total Local		52,034,000.00	51,397,968.92	636,031.08
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		52,034,000.00	51,397,968.92	636,031.08
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		21,792,696.10	15,183,005.89	6,609,690.21
Total Beginning Net Assets		21,792,696.10	15,183,005.89	6,609,690.21
TOTAL EST REVENUE AND BEGINNING NET ASSETS		73,826,696.10	66,580,974.81	7,245,721.29

**Internal Service Fund 700 Combined
Summary of Appropriations and Net Assets
2012-13**

	ACCT. NO.	2012-13	2011-12 Actual	Difference
GROUP INSURANCE APPROPRIATIONS:				
Professional & Technical Services	7770			
Insurance & Bond Premiums	3100	3,405,155.00	2,749,592.61	655,562.39
Supplies	3200	3,682,758.00	2,980,886.47	701,871.53
Claims Expense	5100	5,000.00	2,693.64	2,306.36
Total Group Insurance Appropriations	7700	41,567,087.00	39,055,105.99	2,511,981.01
		48,660,000.00	44,788,278.71	3,871,721.29
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		48,660,000.00	44,788,278.71	3,871,721.29
ESTIMATED REVENUES LESS APPROPRIATIONS		3,374,000.00	6,609,690.21	(3,235,690.21)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		25,166,696.10	21,792,696.10	3,374,000.00
Total Ending Net Assets		25,166,696.10	21,792,696.10	3,374,000.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		73,826,696.10	66,580,974.81	7,245,721.29

Health & Life Insurance Trust Fund 711
Estimated Revenues
2012-13

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	4,000.00	84,808.09	(80,808.09)
Premiums	484			
- Employer	.070	39,400,000.00	38,576,395.73	823,604.27
- Employee	.071	6,300,000.00	6,261,993.15	38,006.85
- Retiree/LOA	.072	1,900,000.00	1,911,894.67	(11,894.67)
- COBRA	.073	100,000.00	130,065.75	(30,065.75)
Other	495	-	11,247.30	(11,247.30)
Total Local		47,704,000.00	46,976,404.69	727,595.31
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		47,704,000.00	46,976,404.69	727,595.31
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets*		14,516,022.37	8,977,733.22	5,538,289.15
Total Beginning Net Assets		14,516,022.37	8,977,733.22	5,538,289.15
TOTAL EST REVENUE AND BEGINNING NET ASSETS		62,220,022.37	55,954,137.91	6,265,884.46

* Health Reimbursement Account balances at 7/1/12 are approximately \$835,000.

Health & Life Insurance Trust Fund 711
Summary of Appropriations and Net Assets
2012-13

	ACCT. NO.	2012-13	2011-12 Actual	Difference
HEALTH & LIFE INS APPROPRIATIONS:				
Professional & Technical Services	7770			
Insurance & Bond Premiums	3100	3,200,000.00	2,514,352.84	685,647.16
Supplies	3200	975,000.00	933,658.45	41,341.55
Claims Expense	5100	5,000.00	2,693.64	2,306.36
Total Health & Life Ins Appropriations	7700	40,150,000.00	37,987,410.61	2,162,589.39
		44,330,000.00	41,438,115.54	2,891,884.46
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		44,330,000.00	41,438,115.54	2,891,884.46
ESTIMATED REVENUES LESS APPROPRIATIONS		3,374,000.00	5,538,289.15	(2,164,289.15)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets*		17,890,022.37	14,516,022.37	3,374,000.00
Total Ending Net Assets		17,890,022.37	14,516,022.37	3,374,000.00
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		62,220,022.37	55,954,137.91	6,265,884.46

* Health Reimbursement Account balances at 6/30/13 are estimated to be approximately \$750,000.

Casualty Insurance Loss Fund 712
Estimated Revenues
2012-13

SOURCE	ACCT. NO.	2012-13	2011-12 Actual	Difference
FEDERAL:				
Total Federal		-	-	-
STATE:				
Total State		-	-	-
LOCAL:				
Interest	431	-	37,579.12	-
Premiums	484			
- Property & Casualty		2,810,000.00	2,769,657.81	40,342.19
- Workers Compensation		1,520,000.00	1,614,327.30	(94,327.30)
-		-	-	-
-		-	-	-
Other	495	-	-	-
Total Local		4,330,000.00	4,421,564.23	(53,985.11)
OTHER SOURCES:				
Transfers In		-	-	-
Total Other Sources		-	-	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		4,330,000.00	4,421,564.23	(53,985.11)
NET ASSETS AT BEGINNING OF YEAR:				
Restricted Net Assets		7,276,673.73	6,205,272.67	1,071,401.06
Total Beginning Net Assets		7,276,673.73	6,205,272.67	1,071,401.06
TOTAL EST REVENUE AND BEGINNING NET ASSETS		11,606,673.73	10,626,836.90	1,017,415.95

Casualty Insurance Loss Fund 712
Summary of Appropriations and Net Assets
2012-13

	ACCT. NO.	2012-13	2011-12 Actual	Difference
CASUALTY INSURANCE APPROPRIATIONS:				
Professional & Technical Services	7770			
Insurance & Bond Premiums	3100	205,155.00	235,239.77	(30,084.77)
Supplies	3200	2,707,758.00	2,047,228.02	660,529.98
Claims Expense	5100	-	-	-
Total Casualty Insurance Appropriations	7700	1,417,087.00	1,067,695.38	349,391.62
		<u>4,330,000.00</u>	<u>3,350,163.17</u>	<u>979,836.83</u>
OTHER USES:				
Transfers Out		-	-	-
Total Other Financing Uses		-	-	-
TOTAL APPROPRIATIONS AND OTHER USES		<u>4,330,000.00</u>	<u>3,350,163.17</u>	<u>979,836.83</u>
ESTIMATED REVENUES LESS APPROPRIATIONS		-	1,071,401.06	(1,033,821.94)
NET ASSETS AT END OF YEAR:				
Restricted Net Assets		7,276,673.73	7,276,673.73	-
Total Ending Net Assets		<u>7,276,673.73</u>	<u>7,276,673.73</u>	-
TOTAL APPROPRIATIONS AND ENDING NET ASSETS		<u>11,606,673.73</u>	<u>10,626,836.90</u>	<u>979,836.83</u>

**THE SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA
INSURANCE RATES
2012-2013**

<u>ACTIVE EMPLOYEES</u>	2012-2013 ANNUAL RATE
BOARD CONTRIBUTION	\$6,108.00
CIGNA CHOICE FUND HEALTH REIMBURSEMENT ARRANGEMENT (HRA)	
SINGLE	\$500.00
SPOUSE	\$5,020.00
CHILD(REN)	\$5,180.00
FAMILY	\$10,100.00
HALF-FAMILY	\$5,180.00
CIGNA OPEN ACCESS PLUS IN-NETWORK PLAN 70/30	
SINGLE	\$0.00
SPOUSE	\$4,580.00
CHILD(REN)	\$2,540.00
FAMILY	\$6,300.00
HALF-FAMILY	\$1,900.00
<u>RETIREEES</u>	
BOARD CONTRIBUTION	\$0.00
CIGNA CHOICE FUND HEALTH REIMBURSEMENT ARRANGEMENT (HRA)	
SINGLE	\$5,011.00
SPOUSE	\$5,011.00
CHILD(REN)	\$6,479.00
FAMILY	\$12,633.00
CIGNA OPEN ACCESS PLUS IN-NETWORK PLAN 70/30	
SINGLE	\$4,589.00
SPOUSE	\$4,589.00
CHILD(REN)	\$5,850.00
FAMILY	\$11,471.00