



The School District of Osceola County, Florida

# TENTATIVE BUDGET

## 2013-14

### School Board Members

Jay Wheeler, Chair

Barbara Horn, Vice Chair

Kelvin Soto

Tim Weisheyer

Tom Long

Melba Luciano

Superintendent

Todd Seis

Chief Business & Finance Officer

**School Board Meeting**  
**July 30, 2013**

**Education which inspires all to their highest potential**

AN EQUAL OPPORTUNITY EMPLOYER

# A Letter from the Superintendent



As we look ahead to the exciting possibilities that the 2013-14 school year will bring, the Osceola School District remains clearly focused on continuous improvement in all areas of student achievement. After all, our children are at the forefront of our vision and mission, and their success lies at the foundation of our work each and every day. I am filled with pride and admiration for the combined efforts of our school personnel, business community, parents, and School Board members to advance our district and community. Their support both inside and outside the classrooms truly lends to our success.

We work effectively by exploring opportunities and implementing programs that set the benchmark for other districts to follow by:

- Offering a wide range of innovative programs designed to meet the needs of individual students;
- Creating a safe and healthy learning environment for our students;
- Offering parents and students greater choice within public education;
- Hosting workshops and opportunities for parents to gain the tools they need to help their child learn;
- Incorporating activities that take learning beyond the classroom;
- Ensuring that our funds and resources are spent where they directly benefit students; and
- Ensuring that our own staff keeps learning.

Our focus is to “close the achievement gap” by mentoring and educating all students and educators to reach their highest potential. We accomplish this by steering all available resources directly to the classroom.

As you can see, every child’s success is our mission. For more information about our fully-accredited school district, please visit us online at [www.osceola.k12.fl.us](http://www.osceola.k12.fl.us). You are also invited to visit any one of our schools and personally experience the many reasons the Osceola School District is an excellent and nurturing learning environment for all students.

Sincerely,

A handwritten signature in black ink, appearing to read 'Melba Luciano'. The signature is fluid and cursive, with a large loop at the end.

Melba Luciano  
Superintendent

## **INTRODUCTION**

Budget Timeline	I-2
Budget Conventions	I-3
Osceola School District Budget Summary - All Funds	I-6
Program Descriptions	I-7
FEFP Funding Summary	I-12
2012-13 4th Calculation vs. 2013-14 Conference Report	
Total and Per FTE Funding History	I-13
Certification of School Taxable Value	I-14
School District Tax Millage & Levy History	I-15
FTE History	I-16
Initial FTE Projections by School	I-17
Use of Lottery Funds	I-19

## **RESOLUTIONS**

Resolution Adopting Tentative Millage Rates	R-1
Resolution Adopting Tentative Budget	R-2

## **ADVERTISEMENTS**

Osceola School District Budget Summary	A-2
Notice of Proposed Tax Increase	A-3
Notice of Tax for School Capital Outlay	A-5

## **I - GENERAL FUND - 100**

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
2013-14 Line Item Budget Allocations	1-8
Supplemental Academic Instruction (SAI) Allocations	1-11
Reading Categorical Allocations	1-13
E-Rate Funding Allocations	1-14

## **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

<b>III - CAPITAL PROJECTS FUNDS - 3XX</b>	
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	3-11
Proposed Five Year Capital Plan	3-12
Technology Infrastructure Carryover Items	3-15
Technology Infrastructure New Items	3-16
Cyclical Capital Renewal Carryover	3-17
Cyclical Capital Renewal New Items	3-21
<b>IV - SPECIAL REVENUE FUNDS - 4XX</b>	
Special Revenue Fund Narrative	4-2
<b>Combined Special Revenue Funds</b>	
Summary of Estimated Revenues and Beginning Fund Balance	4-3
Summary of Appropriations and Ending Fund Balance	4-4
<b>Special Revenue Fund - Food Service</b>	
Summary Estimated Revenues and Beginning Fund Balance	4-5
Summary Appropriations and Ending Fund Balance	4-6
<b>Special Revenue Funds - Other</b>	
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
<b>Special Revenue Funds - ARRA Stabilization/Stimulus</b>	
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
<b>V- INTERNAL SERVICE FUNDS - 7XX</b>	
Internal Service Fund Narrative	5-2
<b>Combined Internal Service Funds</b>	
Summary of Estimated Revenues and Beginning Net Assets	5-3
Summary of Appropriations and Ending Net Assets	5-4
<b>Health and Life Insurance Trust Fund</b>	
Summary of Estimated Revenues and Beginning Net Assets	5-5
Summary of Appropriations and Ending Net Assets	5-6
<b>Casualty Insurance Loss Fund</b>	
Summary Estimated Revenues and Beginning Net Assets	5-7
Summary Appropriations and Ending Net Assets	5-8
2013-14 Insurance Rates	5-9

# INTRODUCTION

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**  
**BUDGET TIMELINE - 2013-14**

ACTUAL	DAY	SUBJECT	CATG
07/31/13	Wednesday	Form DR 420S to Property Appraiser	BUDG
08/02/13	Friday	Adopt budget in TERMS, N1 & Carryover	BUDG
08/23/13	Friday	Cutoff to make any updates to period 2 Original Budget	BUDG
08/23/13	Friday	Property Appraiser mails out Proposed Tax Notices	PA
08/23/13	Friday	AFR complete	ACCT
09/03/13	Tuesday	<b>Public Hearing to Adopt Final Budget and Millage Rate, 5:30 PM</b>	BUDG
10/07/13	Monday	Package to Dept. of Revenue, incl DR487 and DR 422	BUDG
09/06/13	Friday	ESE 524 to Property Appraiser, Tax Collector and DOR	BUDG
09/06/13	Friday	District Summary Budget online and supporting docs to DOE	BUDG
09/11/13	Wednesday	Cost Report Due	BUDG

ACCT    Accounting Department  
BFP     Budget for Position  
BUDG    Budget Department  
DOE     Department of Education  
FCAT    Florida Comprehensive Assessment Test  
FTE     FTE Reporting  
PA       Property Appraiser

# BUDGET CONVENTIONS

## **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

## **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 in the General Fund 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 reasonableness, allowability and compliance with the designated purpose. Examples of these non-salary budget appropriations are the Comprehensive Reading Allocation, Instructional Materials Allocation, Supplemental Academic Instruction (SAI) funding and line items.

Non-salary budgets for grants in the Special Revenue fund are managed by project managers in the department that receives the grant. The Grant Management Department monitors the reasonableness and allowability of expenses from these budgets and ensures compliance with applicable Federal, State and local regulations.

## **OVERTIME:**

Overtime is recorded in three different categories:

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

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

## **REIMBURSEMENTS:**

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

## **RESTRICTED FUND BALANCE:**

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

## **RESTRICTED NET ASSETS:**

In the Internal Service Fund, the balance of unspent appropriations is restricted for the administration and support of the District's group health and life self-insurance and the casualty insurance programs. These amounts are reported as restricted net assets.



## **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.

## **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 revenues and incoming transfers in the General Fund per direction of the School Board
2. Unassigned Fund Balance – All remaining fund balance

**BUDGET SUMMARY - ALL FUNDS**  
**SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 6.2%  
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

**FISCAL YEAR 2013 - 14**

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

**PROPOSED MILLAGE LEVIES**

Required Local Effort (Including Prior Period Funding Adjustment Millage)	5.2610	Discretionary Critical Needs (Operating)	0.0000	<b>NOT SUBJECT TO 10-MILL CAP:</b>	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Discretionary Operating	0.7480			Debt Service	0.0000
Discretionary Capital Improvement	0.0000			<b>TOTAL MILLAGE</b>	<b>7.5090</b>

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	PERMANENT FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal sources	616,732	64,781,149	2,144,637				67,542,518
State sources	279,015,636	374,400	1,600,245	2,897,134			283,887,415
Local sources	115,819,504	7,221,260	11,672,176	36,834,664	53,227,000		224,774,604
<b>TOTAL SOURCES</b>	<b>\$395,451,872</b>	<b>\$72,376,809</b>	<b>\$15,417,058</b>	<b>\$39,731,798</b>	<b>\$53,227,000</b>	<b>\$0</b>	<b>\$576,204,537</b>
Transfers In	14,660,664	0	20,541,158	3,314,458			38,516,280
Fund Balances/Reserves/Net Assets	75,550,000	15,991,579	1,726,215	54,453,909	23,549,010		171,270,713
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$485,662,536</b>	<b>\$88,368,388</b>	<b>\$37,684,431</b>	<b>\$97,500,165</b>	<b>\$76,776,010</b>	<b>\$0</b>	<b>\$785,991,530</b>
<b>EXPENDITURES</b>							
Instruction	295,945,010	27,297,586					323,242,596
Pupil Personnel Services	19,795,944	1,315,236					21,111,180
Instructional Media Services	4,450,247	101,527					4,551,774
Instructional and Curriculum Development Services	9,580,975	5,406,393					14,987,368
Instructional Staff Training Services	5,075,444	3,394,460					8,469,904
Instruction Related Technology	3,605,566	83,000					3,688,566
School Board	1,805,476						1,805,476
General Administration	1,285,453	203,021					1,488,474
School Administration	21,217,121	1,500					21,218,621
Facilities Acquisition and Construction	1,275,257	125,099		42,515,909			43,916,265
Fiscal Services	2,105,302						2,105,302
Food Services	17,886	30,237,328					30,255,214
Central Services	5,728,370	524,201			52,312,000		58,564,571
Pupil Transportation Services	18,039,917	235,964					18,275,881
Operation of Plant	32,265,431	2,835					32,268,266
Maintenance of Plant	8,444,884						8,444,884
Administrative Technology Services	3,513,327	1,321,185					4,834,512
Community Services	903,138	4,308,826					5,211,964
Debt Services	157,000		32,656,753				32,813,753
<b>TOTAL EXPENDITURES</b>	<b>\$435,211,748</b>	<b>\$74,558,161</b>	<b>\$32,656,753</b>	<b>\$42,515,909</b>	<b>\$52,312,000</b>	<b>\$0</b>	<b>\$637,254,571</b>
Transfers Out			3,314,458	35,201,822			38,516,280
Fund Balances/Reserves/Net Assets	50,450,788	13,810,227	1,713,220	19,782,434	24,464,010		110,220,679
<b>TOTAL APPROPRIATED EXPENDITURES</b>							
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$485,662,536</b>	<b>\$88,368,388</b>	<b>\$37,684,431</b>	<b>\$97,500,165</b>	<b>\$76,776,010</b>	<b>\$0</b>	<b>\$785,991,530</b>

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

# PROGRAM DESCRIPTIONS

## **ADJUSTMENTS:**

The Department of Education is authorized to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, arithmetical errors, assessment roll change, FTE student membership errors, or allocation errors revealed in an audit report. If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

## **BASE STUDENT ALLOCATION:**

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2013-14 fiscal year, the base student allocation is \$3,752.30.

## **BASE FUNDING:**

Base Funding is derived from the product of the weighted FTE (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2013-14 fiscal year, the Base Funding per WFTE is \$3,699.02.

## **CATEGORICAL PROGRAM FUNDS:**

Categorical program funds are added to the FEFP allocation that is distributed to districts. Currently, class size reduction is the sole categorical program. As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12. The 2011 legislature amended Section 1003.03, Florida Statutes (F.S.), (Section 15, Chapter 2011-55, Laws of Florida), by providing class size flexibility to schools that enroll students after the October student membership survey. If a district school board determines that it is impractical, educationally unsound, or disruptive to student learning, students may be temporarily assigned to a class that exceeds the maximums cited above. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

## **DEPARTMENT OF JUVENILE JUSTICE (DJJ):**

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

## **DECLINING ENROLLMENT SUPPLEMENT:**

The declining enrollment supplement is determined by comparing the unweighted FTE (UFTE) for the current year to the UFTE of the prior year. In those districts where there is a decline in UFTE, 25 percent of the decline is multiplied by the prior-year base funding per UFTE.

## **DISTRICT COST DIFFERENTIAL:**

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. For the 2013-14 fiscal year, the DCD is 0.9858.

## **EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION:**

This allocation provides for the additional services needed for exceptional students that fall in program levels 111, 112, or 113. Funding for exceptional students that are in a support level of 4 or 5 is calculated based on a different methodology.

## **TEACHER CLASSROOM SUPPLY ASSISTANCE:**

Pursuant to Section 1012.71, F.S., the funds are to be used only by eligible teachers for the purchase of classroom instructional materials and supplies for use in teaching students. This appropriation provides an allocation to each school district based on the prorated total of each school district's share of the total K-12 unweighted FTE student enrollment.

## **INSTRUCTIONAL MATERIALS:**

The Instructional Materials allocation provides for core subject instructional materials, as well as library/media materials and science lab materials. The funding supports Florida's Next Generation Sunshine State Standards and a learning environment conducive to teaching and learning using appropriate educational materials. These funds are allocated to provide growth and maintenance funding for each District school, purchase dual enrollment textbooks, library/media and science lab materials, and to cover the cost of district-wide textbooks adoptions.

## **READING PROGRAM:**

The Reading Program is designed to create a K-12 comprehensive, district-wide system of research-based reading instruction. The District uses these funds for Reading Coach salaries, summer reading camp and other reading-based professional development.

## **REQUIRED LOCAL EFFORT:**

The district required local effort is subtracted from the state and local dollars in the FEFP calculation. This is the amount of required local effort that each district must provide to participate in the Florida Education Finance Program. The Commissioner computes and certifies the required local effort millage rate for each district. For the current fiscal year FEFP calculation, each district's contribution for required local effort is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement.

The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage.

## **SAFE SCHOOLS:**

The Safe Schools allocation shall be used to promote and create a safe learning environment for children to develop and learn. The funds are to be allocated so that each district is guaranteed a minimum amount of funding. If there is a remaining appropriation, 67 percent shall be allocated based on the latest official Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. In the School District of Osceola County, this allocation is used to provide School Resource Officers at each school.

## **SCHOOL RECOGNITION PROGRAM FUNDS & DISCRETIONARY LOTTERY:**

The state legislature has the authority to appropriate for school recognition funds and district discretionary lottery funds. The first priority is to fund the Florida School Recognition Program, which is authorized by Section 1008.36, F.S. The Florida School Recognition Program provides monetary awards to schools that earn an "A" grade, improve at least one performance grade from the previous year, or sustain the previous year's improvement of more than one letter grade. The funds can be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance. The District will receive \$2.4 million in School Recognition funding for 2013-14. There were no discretionary lottery dollars appropriated in the 2013-14 budget.

### **SPARSITY SUPPLEMENT:**

The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student population. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers (not to exceed three). By Appropriations Act proviso, participation is limited to districts of 20,000 or fewer FTE.

### **STUDENT TRANSPORTATION:**

The Student Transportation allocation provides for safe and efficient transportation services in school districts to support student learning. The formula for allocating the funds is outlined in Section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in Section 1011.68, F.S.

### **SUPPLEMENTAL ACADEMIC INSTRUCTION:**

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides for additional funding to pay for supplemental and remedial instruction. The District's SAI allocation supports the cost of remediation programs at each school, district-wide professional development, the Elementary Swim Program, ESE summer school and other curriculum enhancement and assessment tools.

### **VIRTUAL EDUCATION CONTRIBUTION:**

The virtual education contribution shall be allocated pursuant to the formula provided in Section 1011.62(11), F.S. The contribution for the 2013-14 fiscal year is based on \$5,200 per FTE student in virtual programs.

### **0.748 MILLS DISCRETIONARY COMPRESSION:**

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE (UFTE) that is less than the state average amount per UFTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in Section 1011.62(5), F.S.

**FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING COMPARISON**

**Osceola County Public Schools**

ID	DESCRIPTION	2012-13	2013-14	Change	% Change
		4th Calc 4/19/2013	2nd Calculation 7/16/2013		
<b>1 Major FEFP Formula Components</b>					
2	Unweighted FTE	55,891.86	57,387.53	1,495.67	2.68%
3	Weighted FTE	60,790.05	62,305.92	1,515.87	2.49%
4	Weighted to Unweighted FTE Ratio	1.0876	1.0857	(0.0019)	-0.18%
5	Undistributed Weighted FTE	-	638.02	638.02	n/a
6	Charter and McKay Weighted FTE %	12.60%	13.12%	0.51%	4.08%
<b>7 Tax Roll - School Taxable Value</b>					
		17,422,916,358	18,327,239,420	904,323,062	5.19%
8	Required Local Effort Millage	5.054	5.261	0.207	4.10%
9	Prior Period Adjustment Millage	0.021	0.000	(0.021)	-100.00%
10	Basic Discretionary Millage	0.748	0.748	0.000	0.00%
11	Critical Needs Operating Discretionary	0.000	0.000	0.000	n/a
12	<b>Total Millage</b>	<b>5.823</b>	<b>6.009</b>	<b>0.186</b>	<b>3.19%</b>
13	Base Student Allocation	3,582.98	3,752.30	169.32	4.73%
14	District Cost Differential	0.9877	0.9858	(0.0019)	-0.19%
15	BSA * DCD	3,538.91	3,699.02	160.11	4.52%
<b>16 FEFP Detail</b>					
17	WFTE x BSA x DCD (Base FEFP)	215,130,476	230,470,679	15,340,203	7.13%
18	Declining Enrollment Supplement	0	0	0	n/a
19	Sparsity Supplement	0	0	0	n/a
20	0.748 Mills Discretionary Compression	8,219,457	8,942,699	723,242	8.80%
21	0.250 Mills Discretionary Compression	0	0	0	n/a
22	DJJ Supplemental Allocation	59,933	75,983	16,050	26.78%
23	Safe Schools	1,081,632	1,078,332	(3,300)	-0.31%
24	ESE Guaranteed Allocation	14,991,430	15,168,079	176,649	1.18%
25	Supplemental Academic Instruction (SAI)	12,039,064	12,453,229	414,165	3.44%
26	Instructional Materials	4,600,299	4,930,941	330,642	7.19%
27	Student Transportation	10,336,042	10,114,430	(221,612)	-2.14%
28	Teachers Lead Program	667,237	978,704	311,467	46.68%
29	Reading Allocation	2,600,873	2,659,218	58,345	2.24%
30	Teacher Salaries & Benefits	0	10,061,583	10,061,583	n/a
31	Merit Award Program	0	0	0	n/a
32	Virtual Education Contribution	185,308	169,531	(15,777)	-8.51%
33	Federal Fiscal Stabilization Fund	0	0	0	n/a
34	<b>Total FEFP</b>	<b>269,911,751</b>	<b>297,103,408</b>	<b>27,191,657</b>	<b>10.07%</b>
<b>35 Adjustments</b>					
36	Required Local Effort Taxes	(84,533,203)	(92,562,822)	(8,029,619)	9.50%
37	Federal Fiscal Stabilization Fund	0	0	0	n/a
38	Proration to Funds Available	(1,006,298)	(50,257)	956,041	-95.01%
39	Proration for Veto	0	0	0	n/a
40	<b>Total Adjustments</b>	<b>(85,539,501)</b>	<b>(92,613,079)</b>	<b>(7,073,578)</b>	<b>8.27%</b>
41	<b>Net State FEFP</b>	<b>184,372,250</b>	<b>204,490,329</b>	<b>20,118,079</b>	<b>10.91%</b>
<b>42 Lottery Funds</b>					
43	Discretionary Lottery	0	0	0	n/a
44	School Recognition	2,416,244	2,416,244	0	0.00%
45	<b>Total Lottery Funding</b>	<b>2,416,244</b>	<b>2,416,244</b>	<b>0</b>	<b>0.00%</b>
<b>46 State Categorical Programs</b>					
47	Class Size Reduction	61,770,081	63,192,543	1,422,462	2.30%
	Not Used	0	0	0	n/a
48	<b>Total State Funding</b>	<b>61,770,081</b>	<b>63,192,543</b>	<b>1,422,462</b>	<b>2.30%</b>
49	Federal Fiscal Stabilization Fund	0	0	0	n/a
50	<b>Total State and Federal Funding</b>	<b>248,558,575</b>	<b>270,099,116</b>	<b>21,540,541</b>	<b>8.67%</b>
<b>51 Local Funding:</b>					
52	Required Local Effort	84,533,203	92,562,822	8,029,619	9.50%
53	.748 Mills Discretionary Tax	12,511,048	13,160,424	649,376	5.19%
54	.25 Mills Critical Needs Discretionary Tax	0	0	0	n/a
55	<b>Total Local Funding</b>	<b>97,044,251</b>	<b>105,723,246</b>	<b>8,678,995</b>	<b>8.94%</b>
56	<b>Total State and Local Funding</b>	<b>345,602,826</b>	<b>375,822,362</b>	<b>30,219,536</b>	<b>8.74%</b>
57	<b>Total State, Local, Federal Funding</b>	<b>345,602,826</b>	<b>375,822,362</b>	<b>30,219,536</b>	<b>8.74%</b>
58	\$ Per Unweighted FTE Total	6,183.42	6,548.85	365.43	5.91%
59	\$ Per Weighted FTE Total	5,685.19	6,031.89	346.70	6.10%

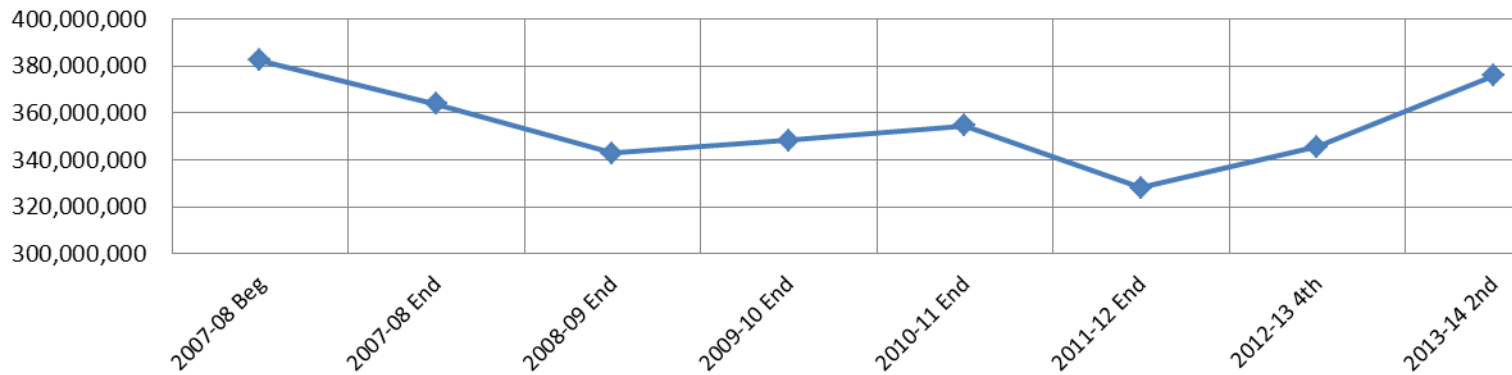


# THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

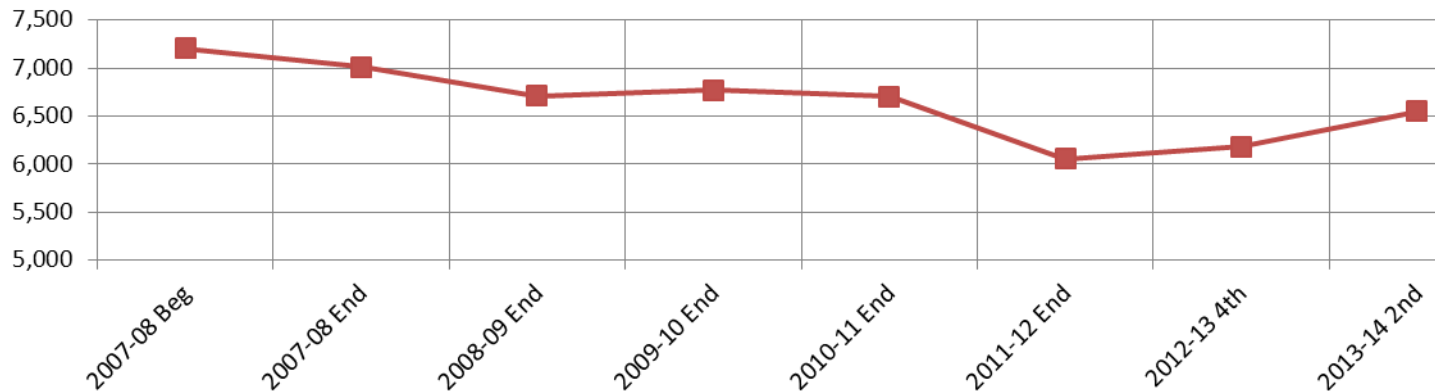
## TOTAL AND PER FTE FUNDING HISTORY – 2013-14

	2007-08 Beg	2007-08 End	2008-09 End	2009-10 End	2010-11 End	2011-12 End	2012-13 4th	2013-14 2nd
Total Funding	382,375,228	363,846,440	342,737,128	348,208,369	354,653,303	328,058,898	345,602,826	375,822,362
\$ Per Student	7,205	7,009	6,711	6,767	6,705	6,054	6,183	6,549
UWFTE	53,070	51,913	51,071	51,459	52,893	54,193	55,892	57,388

### Total FEFP Funding



### FEFP Revenue Per Student





Reset Form

Print Form

# CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

Year :            2013	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	\$	16,904,000,326	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,418,839,721	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,399,373	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	18,327,239,420	(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.)	\$	272,894,481	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	18,054,344,939	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	17,486,188,635	(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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	7/10/2013 4:05 PM		

**SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER**

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.0750	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>	\$	88,742,407	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	39,308,952	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	128,051,359	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.9153	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1773	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.2610	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 96,419,607	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 41,199,634	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 137,619,241	(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>	7.03 %	(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>	5.87 %	(22)

Final public budget hearing	Date : 9/3/2013	Time : 5:30 PM	Place : School District Administration Center, 817 Bill Beck Blvd, Kissimmee, FL 34744
-----------------------------	--------------------	-------------------	--

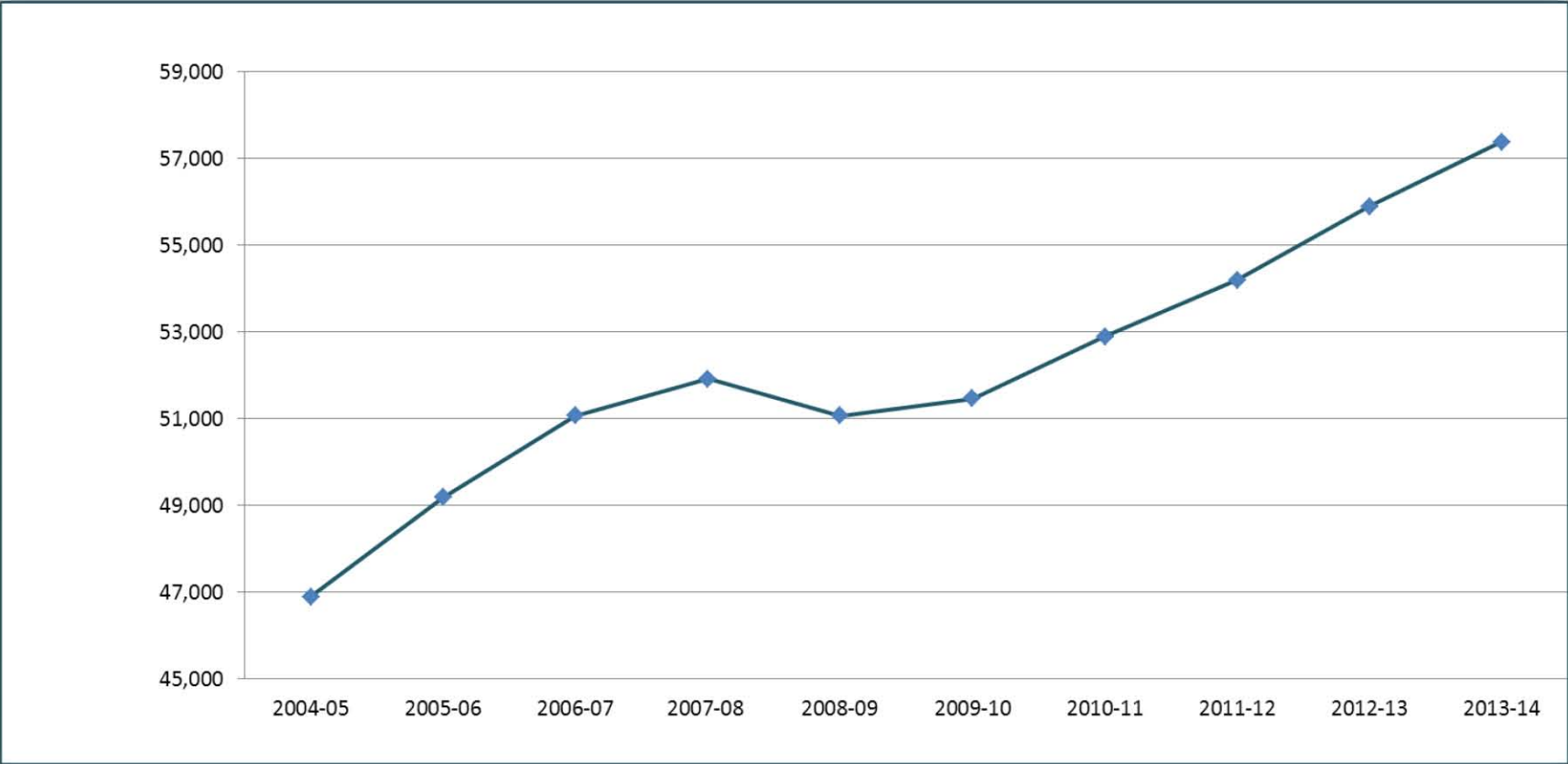
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title : SUPERINTENDENT OF SCHOOLS		Contact Name And Contact Title : TODD SEIS, CHIEF BUSINESS & FINANCE OFFICER	
	Mailing Address : ADMINISTRATION CENTER		Physical Address : 817 BILL BECK BLVD	
	City, State, Zip : KISSIMMEE, FL 34744		Phone Number : 407.870.4823	Fax Number : 407.518.2906

Continued on page 3

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

FTE HISTORY – 2013-14

**Unweighted FTE (UFTE)**



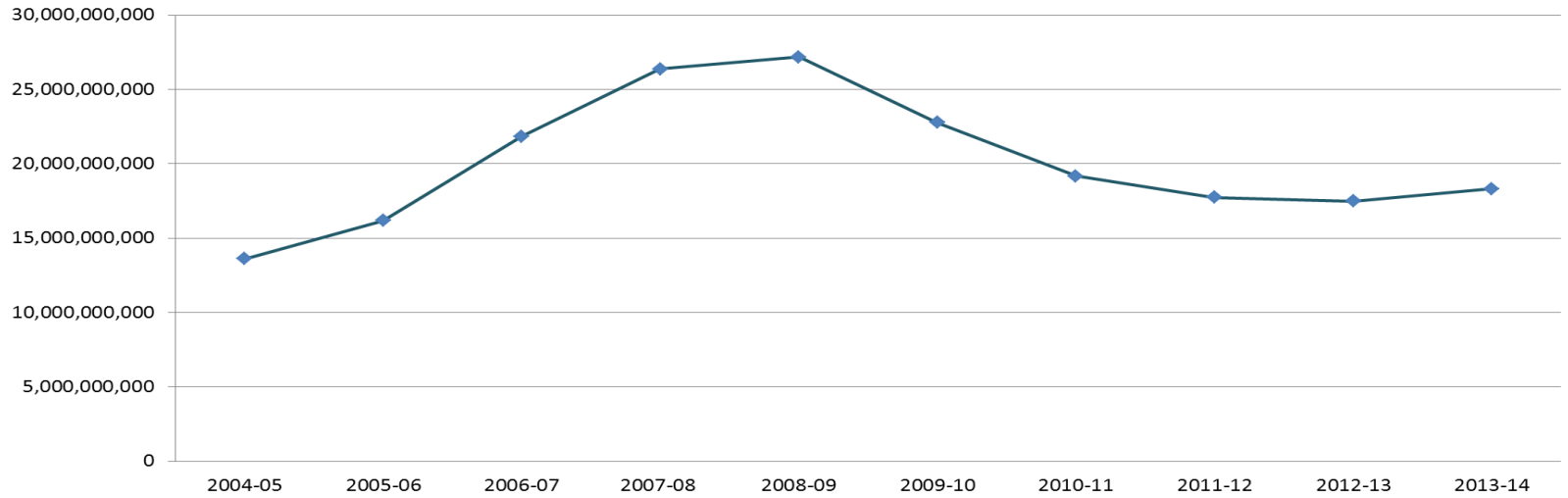
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Unweighted FTE (UFTE)	46,891	49,175	51,061	51,913	51,071	51,459	52,893	54,193	55,892	57,388
Percentage Change	7.42%	4.87%	3.83%	1.67%	-1.62%	0.76%	2.79%	2.46%	3.14%	2.68%

# THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL

## TAX MILLAGE AND LEVY HISTORY – 2013-14

Millage History	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Required Local Effort (RLE)	5.540	5.369	5.022	5.052	5.059	5.165	5.175	5.300	5.054	5.261
RLE Prior Period Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.042	0.029	0.021	0.000
Discretionary	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.179	0.250	0.250	0.210	0.206	0.250	0.250	0.000	0.000	0.000
Subtotal Operating	6.229	6.129	5.782	5.772	5.763	6.163	6.215	6.077	5.823	6.009
Capital Outlay	2.000	2.000	2.000	2.000	1.750	1.500	1.500	1.500	1.500	1.500
Debt Service	0.285	0.238	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total</b>	<b>8.514</b>	<b>8.367</b>	<b>7.782</b>	<b>7.772</b>	<b>7.513</b>	<b>7.663</b>	<b>7.715</b>	<b>7.577</b>	<b>7.323</b>	<b>7.509</b>
Percentage Change	-3.2%	-1.7%	-7.0%	-0.1%	-3.3%	2.0%	0.7%	-1.8%	-3.4%	2.5%

FINAL TAX ROLL



Tax Roll History	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Final Tax Roll	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	17,486,188,635	18,327,239,420
Percentage Change	12.79%	18.82%	34.97%	20.74%	3.02%	-16.20%	-15.81%	-7.45%	-1.50%	4.81%
Total Tax Levy	116,031,879	135,485,671	170,078,310	205,085,700	204,246,850	174,578,023	147,982,427	134,513,176	128,051,359	137,619,241
Percentage Change	9.15%	16.77%	25.53%	20.58%	-0.41%	-14.53%	-15.23%	-9.10%	-4.80%	7.47%

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

**INITIAL FTE PROJECTIONS BY SCHOOL - 2013-14**

CENTER	NAME	2012-13 4TH CALC	2013-14 PROJECTION	CHANGE
0401	BOGGY CREEK ELEMENTARY	720.44	712.33	(8.11)
0061	CENTRAL AVENUE ELEMENTARY	711.01	705.97	(5.04)
0957	CHESTNUT ELEM SCIENCE & ENGIN	671.00	666.17	(4.83)
0851	CYPRESS ELEMENTARY	754.96	759.95	4.99
0831	DEERWOOD ELEMENTARY	676.50	676.64	0.14
0961	EAST LAKE ELEMENTARY	866.87	874.55	7.68
0931	FLORA RIDGE ELEMENTARY	1,122.48	974.02	(148.46)
0501	HICKORY TREE SCHOOL	620.38	638.30	17.92
0071	HIGHLANDS ELEMENTARY	962.52	946.74	(15.78)
0042	KISSIMMEE ELEMENTARY SCHOOL	843.46	1,021.02	177.56
0300	KOA ELEMENTARY SCHOOL	816.03	821.87	5.84
0801	LAKEVIEW ELEMENTARY	645.00	646.33	1.33
0271	MICHIGAN AVENUE ELEMENTARY	618.06	630.62	12.56
0701	MILL CREEK ELEMENTARY	786.04	839.21	53.17
0043	NARCOOSSEE ELEMENTARY	747.53	782.44	34.91
0933	NEPTUNE ELEMENTARY	885.57	882.13	(3.44)
0904	PARTIN SETTLEMENT ELEMENTARY	790.11	792.15	2.04
0811	PLEASANT HILL ELEMENTARY	880.31	912.11	31.80
0901	POINCIANA ACADEMY OF FINE ARTS	713.73	715.49	1.76
0301	REEDY CREEK ELEMENTARY	729.91	818.20	88.29
0111	ST. CLOUD ELEMENTARY SCHOOL	923.57	932.06	8.49
0958	SUNRISE ELEMENTARY	813.52	823.22	9.70
0101	THACKER AVE ELEM INTL STUDIES	791.09	809.81	18.72
0321	VENTURA ELEMENTARY	966.53	984.07	17.54
<b>Subtotal Elementary Schools</b>		<b>19,056.62</b>	<b>19,365.42</b>	<b>308.80</b>
0091	DENN JOHN MIDDLE SCHOOL	1,168.84	1,146.53	(22.31)
0041	DISCOVERY INTERMEDIATE 6-8	1,218.93	1,184.23	(34.70)
0341	HORIZON MIDDLE SCHOOL	1,158.24	1,164.81	6.57
0251	KISSIMMEE MIDDLE SCHOOL	1,306.58	1,265.69	(40.89)
0040	NARCOOSSEE MIDDLE SCHOOL	1,068.64	1,095.17	26.53
0311	NEPTUNE MIDDLE SCHOOL	1,385.06	1,365.08	(19.98)
0821	PARKWAY MIDDLE SCHOOL	1,011.00	1,061.02	50.02
0272	ST. CLOUD MIDDLE SCHOOL	1,179.85	1,168.90	(10.95)
<b>Subtotal Middle Schools</b>		<b>9,497.14</b>	<b>9,451.44</b>	<b>(45.70)</b>
0902	CELEBRATION HIGH SCHOOL	1,995.04	2,047.24	52.20
0601	GATEWAY HIGH SCHOOL	2,317.44	2,325.33	7.89
0922	HARMONY HIGH SCHOOL	1,805.80	1,825.71	19.91
0842	LIBERTY HIGH SCHOOL	1,898.10	1,954.57	56.47
0081	OSCEOLA HIGH SCHOOL	2,284.51	2,386.16	101.65
0862	PATHS AT TECO	681.35	690.33	8.98
0841	POINCIANA HIGH SCHOOL	1,446.53	1,504.07	57.54
0201	ST. CLOUD HIGH SCHOOL	2,056.67	2,115.45	58.78
9003	ZENITH SCHOOL	545.43	471.77	(73.66)
<b>Subtotal High Schools</b>		<b>15,030.87</b>	<b>15,320.64</b>	<b>289.76</b>
0711	CELEBRATION SCHOOL (KG-8)	1,282.31	1,296.25	13.94
0011	HARMONY COMMUNITY SCHOOL K-8	798.96	789.20	(9.76)
9036	NEW BEGINNINGS	269.43	278.31	8.88
0921	OSCEOLA CNTY SCH FOR THE ARTS	852.30	861.93	9.63
0302	WESTSIDE SCHOOL K-8	1,523.36	1,380.68	(142.68)
<b>Multi-Level Schools</b>		<b>4,726.36</b>	<b>4,606.37</b>	<b>(119.99)</b>
9031	ADOLESCENT RESIDENTIAL CTR SCH	28.71	0.00	(28.71)
9011	CHALLENGER LEARNING CENTER	210.51	219.99	9.48
9020	OASIS ADOLESCENT CAMPUS	0.00	30.00	30.00
9041	HOSPITAL/HOMEBOUND	9.47	12.18	2.71
0859	OSCEOLA CO COMMITMENT FACILITY	37.30	38.02	0.72
7004	OSCEOLA SECONDARY VIRTUAL	84.07	83.05	(1.02)
7001	OSCEOLA VIRTUAL INSTRUCTION	54.44	50.89	(3.55)
7006	OSCEOLA VIRTUAL INSTRUCTION	8.77	12.13	3.36
<b>Subtotal Alternative Schools</b>		<b>433.27</b>	<b>446.26</b>	<b>12.99</b>

CENTER	NAME	2012-13 4TH CALC	2013-14 PROJECTION	CHANGE
0151	ACCLAIM ACADEMY OF FLORIDA (7-11)	231.70	278.12	46.42
0155	AVANT GARDE (6-9)	0.00	300.00	300.00
0932	BELLALAGO CHARTER ACADEMY (KG-8)	1,506.62	1,506.62	0.00
0916	CANOE CREEK CHARTER (KG-8)	535.03	554.80	19.77
0153	FLORIDA VIRTUAL ACADEMY (KG-9)	53.20	52.81	(0.39)
0863	FOUR CORNERS CHARTER (KG-8)	1,066.00	1,057.12	(8.88)
0154	IVIRTUAL LEAGUE ACADEMY (K-12)	17.22	15.82	(1.40)
0866	KISSIMMEE CHARTER (KG-8)	750.50	741.07	(9.43)
0959	MAVERICKS HIGH SCHOOL	520.90	544.92	24.02
0853	NEW DIMENSIONS HIGH SCHOOL	393.02	398.02	5.00
0881	P M WELLS CHARTER (KG-8)	866.90	863.83	(3.07)
0149	RENAISSANCE CHARTER SOUTH (K-7)	613.00	700.77	87.77
0900	UCP SCHOOL BIRTH-5 YEARS	65.01	63.69	(1.32)
<b>Subtotal Charter Schools</b>		<b>6,619.10</b>	<b>7,077.59</b>	<b>458.49</b>
3518	MCKAY SCHOLARSHIP	528.50	605.30	76.80
<b>Subtotal McKay Schools</b>		<b>528.50</b>	<b>605.30</b>	<b>76.80</b>
9999	UNDISTRIBUTED	0.00	514.52	514.52
<b>Subtotal McKay Schools</b>		<b>0.00</b>	<b>514.52</b>	<b>514.52</b>
<b>GRAND TOTAL</b>		<b>55,891.86</b>	<b>57,387.53</b>	<b>1,495.67</b>

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL  
POLICY FOR EXPENDITURE OF LOTTERY FUNDS – 2013-14

THE AMOUNT OF DISCRETIONARY LOTTERY FUNDS = \$ 0

THE AMOUNT OF SCHOOL RECOGNITION FUNDS = \$ 2,416,244

---

Enhancement for the year 2013-14 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

## Resolution Number 14-005

### 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, 2013 to June 30, 2014; 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 2013-2014 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort (RLE)	5.261	\$92,562,822
Prior Period Adjustment	0.000	0
Capital Outlay	1.500	26,391,225
Discretionary Operating	0.748	13,160,424
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>
<b>Total</b>	<b><u>7.509</u></b>	<b><u>\$132,114,471</u></b>

NOW THEREFORE, BE IT RESOLVED:

That the Osceola County School Board, adopted each tentative millage rate for the fiscal year July 1, 2013 to June 30, 2014, on July 30, 2013 by separate vote prior to adopting the tentative budget.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
July 30, 2013

**Resolution Number 14-006**

**RESOLUTION ADOPTING TENTATIVE BUDGET**

A RESOLUTION OF THE OSCEOLA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2013-2014.

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, 2013 to June 30, 2014; and

WHEREAS, the Osceola County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2013-2014.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Osceola County School Board adopted the tentative millage rates and the budget in the amount of \$785,991,530 for fical year 2013-2014.

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, 2013 to June 30, 2014.

---

Chairman

July 30, 2013

# ADVERTISEMENTS

**BUDGET SUMMARY**  
**SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE OSCEOLA COUNTY SCHOOL DISTRICT ARE 6.2%**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

**FISCAL YEAR 2013 - 14**

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES</u>		
			<u>NOT SUBJECT TO 10-MILL CAP:</u>		
Required Local Effort (Including Prior Period Funding Adjustment Millage)	5.2610	Discretionary Critical Needs (Operating)	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Operating	0.7480			<b>TOTAL MILLAGE</b>	<b>7.5090</b>
Discretionary Capital Improvement	0.0000				

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal sources	616,732	64,781,149	2,144,637				67,542,518
State sources	279,015,636	374,400	1,600,245	2,897,134			283,887,415
Local sources	115,819,504	7,221,260	11,672,176	36,834,664			171,547,604
<b>TOTAL SOURCES</b>	<b>\$395,451,872</b>	<b>\$72,376,809</b>	<b>\$15,417,058</b>	<b>\$39,731,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$522,977,537</b>
Transfers In	14,660,664	0	20,541,158	3,314,458			38,516,280
Fund Balances/Reserves/Net Assets	75,550,000	15,991,579	1,726,215	54,453,909			147,721,703
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$485,662,536</b>	<b>\$88,368,388</b>	<b>\$37,684,431</b>	<b>\$97,500,165</b>	<b>\$0</b>	<b>\$0</b>	<b>\$709,215,520</b>
<b><u>EXPENDITURES</u></b>							
Instruction	295,945,010	27,297,586					323,242,596
Pupil Personnel Services	19,795,944	1,315,236					21,111,180
Instructional Media Services	4,450,247	101,527					4,551,774
Instructional and Curriculum Development Services	9,580,975	5,406,393					14,987,368
Instructional Staff Training Services	5,075,444	3,394,460					8,469,904
Instruction Related Technology	3,605,566	83,000					3,688,566
School Board	1,805,476						1,805,476
General Administration	1,285,453	203,021					1,488,474
School Administration	21,217,121	1,500					21,218,621
Facilities Acquisition and Construction	1,275,257	125,099		42,515,909			43,916,265
Fiscal Services	2,105,302						2,105,302
Food Services	17,886	30,237,328					30,255,214
Central Services	5,728,370	524,201					6,252,571
Pupil Transportation Services	18,039,917	235,964					18,275,881
Operation of Plant	32,265,431	2,835					32,268,266
Maintenance of Plant	8,444,884						8,444,884
Administrative Technology Services	3,513,327	1,321,185					4,834,512
Community Services	903,138	4,308,826					5,211,964
Debt Services	157,000		32,656,753				32,813,753
<b>TOTAL EXPENDITURES</b>	<b>\$435,211,748</b>	<b>\$74,558,161</b>	<b>\$32,656,753</b>	<b>\$42,515,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$584,942,571</b>
Transfers Out			3,314,458	35,201,822			38,516,280
Fund Balances/Reserves/Net Assets	50,450,788	13,810,227	1,713,220	19,782,434			85,756,669
<b>TOTAL APPROPRIATED EXPENDITURES</b>							
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$485,662,536</b>	<b>\$88,368,388</b>	<b>\$37,684,431</b>	<b>\$97,500,165</b>	<b>\$0</b>	<b>\$0</b>	<b>\$709,215,520</b>

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

## NOTICE OF PROPOSED TAX INCREASE

The Osceola County School Board will soon consider a measure to increase its property tax levy.

### Last year's property tax levy:

- A. Initially proposed tax levy..... \$127,588,016
- B. Less tax reductions due to Value Adjustment Board  
and other assessment changes..... \$ (463,343)
- C. Actual property tax levy..... \$128,051,359

**This year's proposed tax levy ..... \$137,619,241**

A portion of the tax levy is required under state law in order for the school board to receive **\$204,490,329** in state education grants.

The required portion has **increased** by **7.03** percent, and represents approximately **seven tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 30, 2013, 5:30 p.m., at:

Osceola County School District Administration Center  
817 Bill Beck Boulevard  
Kissimmee, Florida 34744

**A DECISION on the proposed tax increase and the budget will be made at this hearing.**

# NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Osceola County School Board will soon consider a measure to continue to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.009 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$26,391,225 to be used for the following projects:

## **CONSTRUCTION & REMODELING:**

Various new construction projects as listed in the Educational Plant Survey

## **MAINTENANCE, RENOVATION, AND REPAIR:**

Repairs and Set-up Costs for Portable Classrooms

General School Facility Maintenance

Corrections to Health and Safety Code Violations

Roof and Gutter Repairs and Replacement

District-wide Cyclical Renovations

Heating, Ventilation and Air Conditioning Installation and Repairs at Schools and Ancillary Facilities

Parking Area Repairs and Expansion

Restroom Refurbishment

Piping and Plumbing Repairs

Covered Walkways

Ceiling Repairs

Walls to Divide Rooms at St. Cloud Middle

Safety Door and Entryway Remodeling

Storm Shutter Hardware Replacement

Locker Replacement

Handrail Modifications

Arrival & Drop-off Access Upgrade at Lakeview Elem

Enclose Stairways at Narcoossee Elementary

Drainage Improvements

## **MOTOR VEHICLE PURCHASES:**

Purchase of Fourteen (14) School Buses

Purchase of Motor Vehicles Used for Maintenance or Operation of Plants and Equipment

## **NEW AND REPLACEMENT EQUIPMENT:**

Educational Technology Equipment (Computer Labs/Networks)

School Furniture and Equipment

Enterprise Technology

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

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

**PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES:**

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

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

Insurance Premiums on District Plants

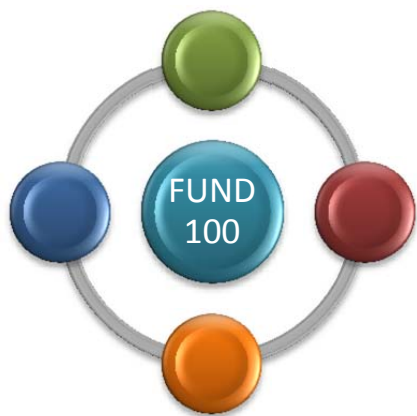
All concerned citizens are invited to a public hearing to be held on July 30, 2013 at 5:30 p.m. at the Osceola County School District Administrative Center, 817 Bill Beck Boulevard, Kissimmee, Florida.

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



**FUND 100**

**GENERAL FUND**



## 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 Development 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.

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

GENERAL FUND BUDGET SUMMARY

2013-14

BEGINNING FUND BALANCE			
1	Non-spendable - Inventory		1,850,000
2	Restricted for State Categorical Programs		12,000,000
3	Restricted for Other Grants and Programs		3,900,000
4	Assigned for Contract Commitments		1,100,000
5	Assigned for Carryover Appropriations		1,800,000
6	Assigned for Projected Operating Deficit		6,300,000
7	Unassigned - 6% Minimum per Board		22,400,000
8	Unassigned Fund Balance		26,200,000
9	<b>Total Beginning Fund Balance</b>		<u><u>75,550,000</u></u>
ESTIMATED REVENUES			
10	Florida Education Finance Program	0310	204,490,329 49.9%
11	District School Taxes	0411	105,723,246 25.8%
12	Class Size Reduction	0355	63,192,543 15.4%
13	Transfer From Capital Projects	0630	14,660,664 3.6%
14	Workforce Development	0315	6,205,435 1.5%
15	Miscellaneous Local	049X	6,181,208 1.5%
16	School Recognition Funds	0361	2,416,244 0.6%
17	Voluntary Pre-K Program	0371	2,275,000 0.6%
18	Adult Education Fees	046X	1,900,000 0.5%
19	Rent/ Facilities Use Fees	0425	780,000 0.2%
20	Interest On Investments	043X	665,000 0.2%
21	R.O.T.C.	0191	462,000 0.1%
22	Tax Redemptions	0421	450,050 0.1%
23	State License Tax	0343	165,000 0.0%
24	Early Education Grant	0280	154,732 0.0%
25	Workforce Performance Based Incentives	0317	105,557 0.0%
26	Miscellaneous State	0399	83,528 0.0%
27	Insurance Loss Recovery	0741	64,000 0.0%
28	Gifts, Grants, and Bequests	0440	54,000 0.0%
29	Adults With Disabilities	0318	44,000 0.0%
30	CO&DS Withheld For Admin Expense	0323	38,000 0.0%
31	Sale of Equipment	0733	2,000 0.0%
32	Federal Through State	0290	0 0.0%
	<b>Total Estimated Revenues</b>		<u><u>410,112,536</u></u> 100.0%
APPROPRIATIONS			
33	Salaries and Benefits		299,583,762 71.9%
34	Charter & Choice Schools		44,669,994 10.7%
35	Categoricals/Grants Non Salary		18,235,669 4.4%
36	Line Items Non-Salary		17,185,540 4.1%
37	Utilities and Fuel		16,779,461 4.0%
38	School and Department Non-Salary		12,814,151 3.1%
39	Holdback - Undistributed FTE		3,679,465 0.9%
40	McKay Scholarship Program		3,463,707 0.8%
	<b>Total Current Appropriations</b>		<u><u>416,411,748</u></u> 100.0%
41	Current Year Operating Deficit		<u><u>(6,299,212)</u></u>
42	Carryover Appropriations		<u><u>18,800,000</u></u>
	<b>Total Appropriations</b>		<u><u>435,211,748</u></u>
ENDING FUND BALANCE			
43	Non Spendable - Inventory		1,850,000
44	Restricted for State Categorical Programs		0
45	Restricted for Other Grants and Programs		0
46	Assigned for Contract Commitments		0
47	Assigned for Carryover Appropriations		0
48	Assigned for Projected Operating Deficit		5,100,000
49	Unassigned - 6% Reserve per Board		24,600,000
50	Unassigned Fund Balance		18,900,788
	<b>Total Ending Fund Balance</b>		<u><u>50,450,788</u></u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**GENERAL FUND - ESTIMATED REVENUES - 2013-14 COMPARED TO 2012-13**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
ROTC	191	462,000.00	550,000.00	(88,000.00)
Federal Other*	2XX	154,732.00	154,732.00	0.00
Total Federal		616,732.00	704,732.00	(88,000.00)
<b>STATE:</b>				
Florida Education Finance Program*	310	204,490,329.00	184,236,984.00	20,253,345.00
Workforce Development	315	6,205,435.00	5,914,419.00	291,016.00
Workforce Development Performance Incentives	317	105,557.00	98,923.00	6,634.00
Adults With Disabilities	318	44,000.00	42,500.00	1,500.00
CO & DS Withheld for Administrative Expense	323	38,000.00	37,500.00	500.00
State License Tax	343	165,000.00	160,000.00	5,000.00
Discretionary Lottery Funds	344	0.00	0.00	0.00
Class Size Reduction	355	63,192,543.00	61,892,656.00	1,299,887.00
School Recognition Funds	361	2,416,244.00	3,545,674.00	(1,129,430.00)
Voluntary Prekindergarten	371	2,275,000.00	2,015,941.00	259,059.00
Miscellaneous State*	399	83,528.00	128,399.00	(44,871.00)
Total State		279,015,636.00	258,072,996.00	20,942,640.00
<b>LOCAL:</b>				
District School Tax - RLE	411	92,562,822.00	84,533,203.00	8,029,619.00
- Prior Period Adjustment	411	0.00	351,246.00	(351,246.00)
- Discretionary	411	13,160,424.00	12,511,048.00	649,376.00
Tax Redemptions	421	450,050.00	650,000.00	(199,950.00)
Facility Use Fees/Rent	425	780,000.00	537,432.32	242,567.68
Interest, Including Profit on Investments	431	665,000.00	1,000,000.00	(335,000.00)
Gifts, Grants, & Bequests*	440	54,000.00	0.00	54,000.00
Adult Education Fees	463	1,900,000.00	1,776,000.00	124,000.00
Bus Fees	491	206,000.00	335,000.00	(129,000.00)
Bus Fees School Activities	492	170,000.00	165,000.00	5,000.00
Sale of Surplus Property	493	60,000.00	70,000.00	(10,000.00)
Federal Indirect Cost	494	800,000.00	1,350,000.00	(550,000.00)
Miscellaneous Local Sources*	495	4,935,208.00	5,811,454.03	(876,246.03)
Lost and Damaged Textbooks	498	10,000.00	0.00	10,000.00
Sale of Equipment	733	2,000.00	0.00	2,000.00
Insurance Loss Recovery	741	64,000.00	0.00	64,000.00
Total Local		115,819,504.00	109,090,383.35	6,729,120.65
<b>OTHER SOURCES:</b>				
Transfers In*	630	14,660,664.00	14,947,187.00	(286,523.00)
Total Other Sources		14,660,664.00	14,947,187.00	(286,523.00)
<b>TOTAL EST REVENUE &amp; OTHER SOURCES</b>		410,112,536.00	382,815,298.35	27,297,237.65
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable - Inventory	2711	1,850,000.00	1,838,068.02	11,931.98
Restricted for State Categorical Programs **	2723	12,000,000.00	12,290,431.90	(290,431.90)
Restricted for Other Grants and Programs **	2729	3,900,000.00	3,893,658.25	6,341.75
Assigned for Contract Commitments **	2749	1,100,000.00	955,435.16	144,564.84
Assigned for Carryover Appropriations **	2749	1,800,000.00	1,707,830.18	92,169.82
Assigned for Projected Operating Deficit	2749	6,300,000.00	11,000,000.00	(4,700,000.00)
Unassigned - 6% Minimum per Board	2750	22,400,000.00	21,700,000.00	700,000.00
Unassigned	2750	26,200,000.00	30,931,592.43	(4,731,592.43)
Total Beginning Fund Balance	27XX	75,550,000.00	84,317,015.94	(8,767,015.94)
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		485,662,536.00	467,132,314.29	18,530,221.71

\* See Detail

\*\* Included in Carryover Appropriations

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**GENERAL FUND - ESTIMATED REVENUE DETAIL - 2013-14 COMPARED TO 2012-13**

<b>Object Number</b>	<b>Project Number</b>	<b>Source</b>	<b>SubSource</b>	<b>2013-14 Tentative</b>	<b>2012-13 Budget</b>	<b>Difference</b>
	1360701	Federal Other	Early Education Training & Support	154,732.00	154,732.00	0.00
2XX		Federal Other	Total	154,732.00	154,732.00	0.00
		FEFP	ESE Guarantee	15,168,079.00	14,991,430.00	176,649.00
		FEFP	Supplemental Academic Instr.	12,453,229.00	12,039,064.00	414,165.00
		FEFP	Transportation	10,114,430.00	9,727,775.00	386,655.00
		FEFP	Teacher Salaries & Benefits	10,061,583.00	0.00	10,061,583.00
		FEFP	Compression Adjustment	8,942,699.00	8,167,683.00	775,016.00
		FEFP	Instructional Materials	4,930,941.00	4,617,888.00	313,053.00
		FEFP	Reading	2,659,218.00	2,603,215.00	56,003.00
		FEFP	Safe Schools	1,078,332.00	1,080,271.00	(1,939.00)
		FEFP	Teacher Lead	978,704.00	667,237.00	311,467.00
		FEFP	Virtual Education Contribution	169,531.00	165,310.00	4,221.00
		FEFP	DJJ Supplement	75,983.00	145,542.00	(69,559.00)
		FEFP	Merit Award Program	0.00	0.00	0.00
		FEFP	Unrestricted FEFP	137,857,600.00	130,031,569.00	7,826,031.00
310		FEFP	Total	204,490,329.00	184,236,984.00	20,253,345.00
	1361131	Misc State	Wellness Grant	0.00	75,000.00	(75,000.00)
	1362901	Misc State	Criminal Justice Grant	52,528.00	53,399.00	(871.00)
	1360101	Misc State	Collaborative Curr Challenge Grant	22,000.00	0.00	22,000.00
		Misc State	Other Misc State	9,000.00	0.00	9,000.00
399		Misc State	Total	83,528.00	128,399.00	(44,871.00)
	1400091	Gifts/Grants	MyCFE4Schools Program Donations	29,000.00	0.00	29,000.00
	1462431	Gifts/Grants	Education in the Park Found Grant	25,000.00	0.00	25,000.00
440		Gifts	Total	54,000.00	0.00	54,000.00
	1093501	Misc Local	Reimb from Capital (Facilities)	0.00	1,500,000.00	(1,500,000.00)
	1400251	Misc Local	Brighthouse Licensing Agreement	15,000.00	0.00	15,000.00
	1200401	Misc Local	Medicaid	1,712,769.00	1,600,000.00	112,769.00
	1019001	Misc Local	Bellalago Management Fee	1,193,539.00	1,107,903.00	85,636.00
	1101651	Misc Local	E-Rate	782,363.00	585,000.00	197,363.00
	1400141	Misc Local	Traffic Education Fund	290,382.00	287,162.26	3,219.74
	1400201	Misc Local	Waste Services	220,000.00	220,000.00	0.00
	1912609	Misc Local	Foundation Salaries Reimb.	161,054.00	157,792.19	3,261.81
	1461709	Misc Local	OCTA President Sal Reimb.	89,888.00	88,596.58	1,291.42
	1400169	Misc Local	CBC Education Liaison Sal Reimb	59,213.00	0.00	59,213.00
	1400071	Misc Local	DELL Purchase Rebates	143,000.00	80,000.00	63,000.00
	1010991	Misc Local	Fingerprinting	65,000.00	70,000.00	(5,000.00)
	0495001	Misc Local	Certification Fees	65,000.00	50,000.00	15,000.00
	1400111	Misc Local	Fiscal Agent Fee	40,000.00	40,000.00	0.00
	1014891	Misc Local	Drug Testing	28,000.00	25,000.00	3,000.00
		Misc Local	Other Misc Local	70,000.00	0.00	70,000.00
495		Misc Local	Total	4,935,208.00	5,811,454.03	(876,246.03)
	1093401	Transfers In	Maintenance (95% fcn 8100)	6,372,227.00	7,417,550.00	(1,045,323.00)
	101XXXX	Transfers In	Line Items	2,057,800.00	1,449,000.00	608,800.00
	1091701	Transfers In	Property Casualty Insurance	2,850,000.00	2,800,000.00	50,000.00
	1350311	Transfers In	Charter Capital	2,430,637.00	2,430,637.00	0.00
	1932301	Transfers In	Portable Rental	950,000.00	850,000.00	100,000.00
630		Transfers In	Total	14,660,664.00	14,947,187.00	(286,523.00)

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**GENERAL FUND - APPROPRIATIONS BY FUNCTION AND FUND BALANCE - 2013-14 COMPARED TO 2012-13**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>APPROPRIATIONS</b>				
Instruction	5000	295,945,010.22	272,305,165.96	23,639,844.26
Pupil Personnel Services	6100	19,795,944.26	19,801,024.94	(5,080.68)
Instructional Media Services	6200	4,450,246.69	4,361,021.41	89,225.28
Instructional & Curriculum Development Services	6300	9,580,975.19	8,004,186.04	1,576,789.15
Instructional Staff Training Services	6400	5,075,443.58	5,299,827.19	(224,383.61)
Instruction Related Technology	6500	3,605,565.78	3,538,246.93	67,318.85
Board of Education	7100	1,805,476.40	1,743,198.15	62,278.25
General Administration	7200	1,285,452.91	1,384,494.37	(99,041.46)
School Administration	7300	21,217,120.75	21,162,065.65	55,055.10
Facilities Acquisition & Construction	7400	1,275,257.21	2,665,261.30	(1,390,004.09)
Fiscal Services	7500	2,105,301.91	1,873,241.30	232,060.61
Food Services	7600	17,886.06	25,241.62	(7,355.56)
Central Services	7700	5,728,370.15	6,114,428.23	(386,058.08)
Pupil Transportation Services	7800	18,039,917.13	19,829,912.37	(1,789,995.24)
Operation of Plant	7900	32,265,430.95	29,193,328.31	3,072,102.64
Maintenance of Plant	8100	8,444,883.60	11,059,117.56	(2,614,233.96)
Administrative Technology Services	8200	3,513,327.38	3,433,364.65	79,962.73
Community Services	9100	903,137.93	506,277.99	396,859.94
Debt Service	9200	157,000.00	329,490.75	(172,490.75)
Total Appropriations		435,211,748.10	412,628,894.72	22,582,853.38
<b>OTHER USES:</b>				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
<b>CURRENT APPROPRIATIONS AND OTHER USES</b>		435,211,748.10	412,628,894.72	22,582,853.38
<b>ESTIMATED REVENUES LESS CURRENT APPROPRIATIONS</b>		(6,299,212.10)	(10,966,240.88)	4,667,028.78
<b>ESTIMATED REVENUES LESS TOTAL APPROPRIATIONS</b>		(25,099,212.10)	(29,813,596.37)	4,714,384.27
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable - Inventory	2711	1,850,000.00	1,838,000.00	12,000.00
Restricted for State Categorical Programs **	2723	0.00	0.00	0.00
Restricted for Other Grants and Programs **	2729	0.00	0.00	0.00
Assigned for Contract Commitments **	2749	0.00	0.00	0.00
Assigned for Carryover Appropriations **	2749	0.00	0.00	0.00
Assigned for Projected Operating Deficit	2749	5,100,000.00	11,700,000.00	(6,600,000.00)
Unassigned - 6% Minimum per Board	2750	24,600,000.00	23,000,000.00	1,600,000.00
Unassigned	2750	18,900,787.90	17,965,419.57	935,368.33
Total Ending Fund Balance	27XX	50,450,787.90	54,503,419.57	(4,052,631.67)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BAL</b>		485,662,536.00	467,132,314.29	18,530,221.71

**SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

General Fund Long Range Forecast

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
1 FEFP % change per Student				5.80%	2.00%	2.00%	2.00%
2 Beginning Fund Balance	70.6	91.6	84.3	75.6	69.3	64.1	64.3
3 Revenues	389.6	362.1	373.3	410.1	417.6	425.4	433.3
4 Projected Expenditures	368.6	369.4	382.0	416.4	422.7	425.3	428.9
5 Operating Surplus/(Loss)	21.0	-7.3	-8.8	-6.3	-5.1	0.1	4.4
<b>6 Total Ending Fund Balance</b>	<b>91.6</b>	<b>84.3</b>	<b>75.6</b>	<b>69.3</b>	<b>64.1</b>	<b>64.3</b>	<b>68.6</b>
<b>Fund Balance Break Down:</b>							
7 Nonspendable	1.8	1.8	1.8	1.9	1.8	1.8	1.8
8 Restricted & Assigned	36.8	29.8	25.1	23.9	18.8	18.8	18.8
8 Unassigned 6% Board Policy Reserve	22.3	21.7	22.4	24.6	25.1	25.5	26.0
9 Unassigned	30.7	30.9	26.3	18.9	18.4	18.2	22.0
<b>Total Ending Fund Balance</b>	<b>91.6</b>	<b>84.3</b>	<b>75.6</b>	<b>69.3</b>	<b>64.1</b>	<b>64.3</b>	<b>68.6</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**LINE ITEM BUDGET ALLOCATIONS - 2013-14**

ID	PRJCT REF	PROJECT	DESCRIPTION	SALARY	FUNDING	ADMIN	2013-14
							RECOMMENDED FUNDING AFTER REVIEW
1	<a href="#">477</a>	1014771	EMERGENCY NOTIFICATION SYSTEM (IRIS)	N	FEFP	Angela Marino	76,912.50
2	<a href="#">540</a>	1015401	SUMMER OPS - COMMITMENT FACILITY	N	FEFP	Beth Rattie	125,000.00
3	<a href="#">010</a>	1010101	SOFTWARE (EBUILDER), CONSULT FEES	N	CAPITAL	Clyde Wells	92,000.00
4	<a href="#">011</a>	1010111	CONTINGENCY FOR MAJOR MAINT	N	CAPITAL	Clyde Wells	650,000.00
5	<a href="#">022</a>	1010221	BACKFLOW INSPECTIONS & REPAIR	N	CAPITAL	Clyde Wells	30,000.00
6	<a href="#">025</a>	1010251	CHILLER MAINT AGREEMENT/REPAIR	N	CAPITAL	Clyde Wells	170,000.00
7	<a href="#">026</a>	1010261	INSPECTION/BLEACHERS & STAIRS	N	CAPITAL	Clyde Wells	-
8	<a href="#">041</a>	1010411	MAINTENANCE-COUNTY OFFICE	N	FEFP	Clyde Wells	75,000.00
9	<a href="#">061</a>	1010611	MAINTENANCE SHOES	N	FEFP	Clyde Wells	13,120.00
10	<a href="#">066</a>	1010661	INTERCOM REPAIRS DIST-WIDE	N	CAPITAL	Clyde Wells	30,000.00
11	<a href="#">071</a>	1010711	HVAC PREVENTIVE MAINT & FILTER	N	CAPITAL	Clyde Wells	90,000.00
12	<a href="#">080</a>	1010801	INSPECTION-FIRE ALARM	N	CAPITAL	Clyde Wells	180,000.00
13	<a href="#">083</a>	1010831	FIRE SPRINKLER SYSTEM INSPECTIONS	N	CAPITAL	Clyde Wells	50,000.00
14	<a href="#">103</a>	1011031	DDP AND REDISTRICTING	N	FEFP	Clyde Wells	47,735.00
15	<a href="#">122</a>	1011221	RETENTION PONDS-CLEAN/MAINT	N	CAPITAL	Clyde Wells	25,000.00
16	<a href="#">225</a>	1012251	REFRIGERANT RECOVERY	N	CAPITAL	Clyde Wells	5,000.00
17	<a href="#">253</a>	1012531	TRASH COMPACTOR-MAINT/INSP	N	CAPITAL	Clyde Wells	-
18	<a href="#">425</a>	1014251	IMPACT FEE STUDY	N	FEFP	Clyde Wells	20,000.00
19	<a href="#">488</a>	1014881	ELEVATOR INSPECTION	N	CAPITAL	Clyde Wells	36,000.00
20	<a href="#">501</a>	1015011	ENERGY PERSONNEL NON SAL	N	FEFP	Clyde Wells	20,000.00
21	<a href="#">501S</a>	1015019	ENERGY PERSONNEL SALARY	Y	FEFP	Clyde Wells	145,000.00
22	<a href="#">512</a>	1015121	BUILDING OFFICIAL	N	CAPITAL	Clyde Wells	150,000.00
23	<a href="#">565</a>	1015651	VEHICLE REPLACEMENTS	N	CAPITAL	Clyde Wells	80,000.00
24	<a href="#">601</a>	1016011	ENERGY SAVINGS PRG-CONSULTANT	N	FEFP	Clyde Wells	1,200,000.00
25	<a href="#">606</a>	1016061	AED INSPECTION AND MAINTENANCE	N	FEFP	Clyde Wells	4,500.00
26	<a href="#">611</a>	1016111	ROOF MANAGEMENT/CONSULTANT	N	FEFP	Clyde Wells	35,000.00
27	<a href="#">616</a>	1016161	GENERATOR REPAIR/MAINT COUNTYWIDE	N	FEFP	Clyde Wells	8,000.00
28	<a href="#">621</a>	1016211	HIGH REACH LIFT	N	FEFP	Clyde Wells	35,000.00
29	<a href="#">150</a>	1011501	PUBLICATIONS & ADVERTISING	N	LOCAL	Dana Schafer	50,000.00
30	<a href="#">335</a>	1013351	PARENT GUIDE/CALENDAR	N	FEFP	Dana Schafer	22,000.00
31	<a href="#">492</a>	1014921	CHOICE POINT CRIMINAL HISTORY	N	FEFP	Dana Schafer	35,000.00
32	<a href="#">045</a>	1010451	OCTA/TEAMSTERS LEAVE (SUBS)	N	FEFP	Janice Franceschi	3,000.00
33	<a href="#">231</a>	1012311	NEW TEACHER MENTOR	N	FEFP	Janice Franceschi	45,000.00
34	<a href="#">498</a>	1014981	PROFESSIONAL DEV ACTIVITIES	N	FEFP	Janice Franceschi	165,000.00
35	<a href="#">536</a>	1015361	PROFESSIONAL DEV OPS CONTRACTS	N	FEFP	Janice Franceschi	6,000.00
36	<a href="#">169</a>	1011691	CFAC - DEVELOPING TEST QUESTIONS	N	FEFP	Janine Jarvis	87,000.00
37	<a href="#">455</a>	1014551	COLLEGE BD/DATA ANALYSIS CONTRACT	N	FEFP	Janine Jarvis	1,092.50
38	<a href="#">510</a>	1015101	TESTING PRINTER/SCANNER MAINT	N	FEFP	Janine Jarvis	32,000.00
39	<a href="#">534</a>	1015341	FORMATIVE ASSESSMENT PRINTING	N	FEFP	Janine Jarvis	10,000.00
40	<a href="#">610</a>	1016101	SUMMER END OF COURSE (EOC) RETAKES	N	FEFP	Janine Jarvis	70,000.00
42	<a href="#">047</a>	1010471	OVERTIME FOR FACIL SET-UP	N	CAPITAL	Jeff Pegler	27,000.00
43	<a href="#">050</a>	1010501	POSTAGE & UPS-CO	N	FEFP	Jeff Pegler	50,000.00
44	<a href="#">074</a>	1010741	XEROX PAPER & COPY CHARGES CO	N	FEFP	Jeff Pegler	18,000.00
45	<a href="#">076</a>	1010761	LAWN CARE-ADMIN COMPLEX	N	FEFP	Jeff Pegler	5,000.00
46	<a href="#">082</a>	1010821	TERMITE TREATMENTS	N	CAPITAL	Jeff Pegler	10,000.00
47	<a href="#">085</a>	1010851	STORAGE TRAILER RENT/SUPPLIES	N	FEFP	Jeff Pegler	15,000.00
48	<a href="#">551</a>	1015511	MOVING/ SURPLUS PROP PK UP	N	FEFP	Jeff Pegler	20,000.00
49	<a href="#">149</a>	1011491	NEGOTIATION TEAM	N	FEFP	John Boyd	7,500.00
50	<a href="#">267</a>	1012671	SCHOOL BOARD POLICY MANUAL	N	FEFP	John Boyd	5,343.00
51	<a href="#">548</a>	1015481	TRANSPORTATION SUMMER PAY	N	FEFP	Karen Strickland	175,000.00
52	<a href="#">559</a>	1015591	TRANSP RADIO COMMUNICATIONS	N	FEFP	Karen Strickland	57,600.00
53	<a href="#">005</a>	1010051	ATHLETIC INSURANCE	N	FEFP	Ken DeBord	250,000.00
54	<a href="#">033</a>	1010331	INSURANCE REIMBURSEMENT	N	FEFP	Ken DeBord	64,000.00



ID	PRJCT REF	PROJECT	DESCRIPTION	SALARY	FUNDING	ADMIN	2013-14
							RECOMMENDED FUNDING AFTER REVIEW
55	<a href="#">073</a>	1010731	PROPERTY CASUALTY INSURANCE	N	CAPITAL	Ken DeBord	2,850,000.00
56	<a href="#">090</a>	1010901	LIGHT DUTY/ADA ACCOMODATIONS	N	FEFP	Ken DeBord	-
57	<a href="#">148</a>	1011481	PUBLIC OFFICIAL BONDS	N	FEFP	Ken DeBord	306.00
58	<a href="#">182</a>	1011821	ACTUARIAL SERVICES	N	FEFP	Ken DeBord	16,000.00
59	<a href="#">185</a>	1011851	TAX SHELTER PLAN ADMIN	N	FEFP	Ken DeBord	40,500.00
60	<a href="#">211</a>	1012111	W/C SELF-INSURER ASSESSMENT	N	FEFP	Ken DeBord	100,000.00
61	<a href="#">212</a>	1012121	FLOOD INSURANCE	N	FEFP	Ken DeBord	25,000.00
62	<a href="#">473</a>	1014731	HEP B / TRAINING & SHOTS	N	FEFP	Ken DeBord	2,250.00
63	<a href="#">518</a>	1015181	STATE & FEDERAL LABOR LAW POST	N	FEFP	Ken DeBord	3,000.00
64	<a href="#">542</a>	1015421	WORKERS COMPENSATION INSURANCE	N	FEFP	Ken DeBord	1,420,000.00
65	<a href="#">619</a>	1016191	FURNITURE FOR OFFICE RELOCATION	N	FEFP	Ken DeBord	-
66	<a href="#">623</a>	1016231	FUEL STORAGE TANK REGISTRATION FEE	N	FEFP	Ken DeBord	1,000.00
67	<a href="#">502</a>	1015021	ENVIRONMENTAL CENTER	N	FEFP	Lisette Brizendine	35,500.00
68	<a href="#">528</a>	1015281	STIPENDS FOR PRE-PLANNING TRNG	N	FEFP	Lisette Brizendine	2,000.00
69	<a href="#">608</a>	1016081	ADMINISTRATOR'S ACADEMY	N	FEFP	Lisette Brizendine	5,000.00
71	<a href="#">618</a>	1016181	SECURITY SYSTEM ENHANCEMENTS & REPAIRS	N	CAPITAL	Mark Munas	243,000.00
72	<a href="#">505</a>	1015051	PRINT SHOP HARDWARE & SOFTWARE	N	FEFP	Mel Pace	25,000.00
73	<a href="#">507</a>	1015071	PRINT SHP COPIER LEASE	N	FEFP	Mel Pace	62,000.00
74	<a href="#">564</a>	1015641	PINNACLE SCHEDULER & GRADEBOOK	N	FEFP	Mel Pace	-
83	<a href="#">107</a>	1011071	FINE ARTS SUPPORT	N	FEFP	Michael Allen	122,000.00
84	<a href="#">156</a>	1011561	HURRICANE FRANCES	N	FEFP	Migdalia Mercado	-
85	<a href="#">215</a>	1012151	ANNUAL AUDITS	N	FEFP	Migdalia Mercado	180,000.00
86	<a href="#">221</a>	1012211	CITICRP/JOHNSN ENRGY,L05-10/13	N	FEFP	Migdalia Mercado	95,000.00
87	<a href="#">230</a>	1012301	FINANCE PRINTED MATERIALS & ANALYSIS	N	FEFP	Migdalia Mercado	11,000.00
88	<a href="#">243</a>	1012431	CO & DS ADMIN EXPENSE	N	CO&DS	Migdalia Mercado	37,500.00
89	<a href="#">052</a>	1010521	RENTAL OF FACILITIES (GRAD)	N	FEFP	Pam Tapley	60,000.00
90	<a href="#">054</a>	1010541	SACS ANNUAL DUES-SCHOOLS	N	FEFP	Pam Tapley	31,850.00
91	<a href="#">060</a>	1010601	SAC MEETINGS, TRNG & SUPPORT	N	FEFP	Pam Tapley	3,000.00
92	<a href="#">397</a>	1013971	OCSA RENTAL-SUMMER GRADUATION	N	FEFP	Pam Tapley	5,000.00
93	<a href="#">529</a>	1015291	STUDENT TUTORING & SMAR THINKING	N	FEFP	Pam Tapley	50,000.00
94	<a href="#">538</a>	1015381	SUMMER OPS-GUIDANCE COUNSELORS	N	FEFP	Pam Tapley	150,000.00
95	<a href="#">101</a>	1011011	IBM COMPUTER SYSTEM & PERIPHERALS	N	FEFP	Randy George	28,354.00
96	<a href="#">125</a>	1011251	SOFTWARE MAINT-TERMS STUDENT	N	FEFP	Randy George	86,856.00
97	<a href="#">338</a>	1013381	MICROFILMING/SCANNING	N	FEFP	Randy George	27,600.00
98	<a href="#">405</a>	1014051	EDULOG ADMIN & MAINT	N	FEFP	Randy George	10,050.00
99	<a href="#">463</a>	1014631	TAPE VAULTING, DATA PROJECT	N	FEFP	Randy George	19,500.00
100	<a href="#">475</a>	1014751	MIS SOFTWARE MAINTENANCE	N	FEFP	Randy George	40,850.00
101	<a href="#">500</a>	1015001	COMP OPERATIONS SUPP & MAINT	N	FEFP	Randy George	16,100.00
102	<a href="#">504</a>	1015041	RECORDS MGMT OPERATIONS	N	FEFP	Randy George	7,000.00
104	<a href="#">008</a>	1010081	COMPUTER MAINT SCHOOLS	N	FEFP	Russell Holmes	70,000.00
105	<a href="#">065</a>	1010651	PHONE SYSTEM DIST-WIDE	N	CAPITAL	Russell Holmes	7,000.00
106	<a href="#">067</a>	1010671	DIST WIDE TELECOMMUNICATIONS	N	FEFP	Russell Holmes	542,041.80
107	<a href="#">096</a>	1010961	NETWORK HDWR & SFTW & MAINT	N	CAPITAL	Russell Holmes	451,800.00
108	<a href="#">134</a>	1011341	TECHNOLOGY OVERTIME - STUDENT TESTING	N	FEFP	Russell Holmes	12,500.00
109	<a href="#">464</a>	1014641	ANTI-VIRUS MAINTENANCE	N	FEFP	Russell Holmes	-
110	<a href="#">545</a>	1015451	MICROSOFT EES	N	FEFP	Russell Holmes	175,000.00
112	<a href="#">533</a>	1015331	GRANT WRITING SERVICES	N	FEFP	Sonia Esposito	-
113	<a href="#">626</a>	1016261	CHOICE PROGRAMS MARKETING	N	FEFP	Sonia Esposito	6,500.00
114	<a href="#">009</a>	1010091	LOBBYING EFFORTS (OLE)	N	FEFP	Superintendent	60,000.00
115	<a href="#">035</a>	1010351	LEGAL FEES	N	FEFP	Superintendent	1,120,000.00
116	<a href="#">036</a>	1010361	LEGISLATIVE CONSULTANT (MIXON)	N	FEFP	Superintendent	18,600.00
117	<a href="#">568</a>	1015681	BOARD MEETING MGMT/EQUIPMENT	N	FEFP	Superintendent	8,422.00
118	<a href="#">569</a>	1015691	DISTRICT MEMBERSHIP DUES	N	FEFP	Superintendent	62,000.00
119	<a href="#">603</a>	1016031	FOUNDATION SUPPORT - WASTE MGMT	N	LOCAL	Superintendent	220,000.00
120	<a href="#">604</a>	1016041	BOARD MEMBER EXPENSES -FEFP	N	FEFP	Superintendent	15,200.00
121	<a href="#">605</a>	1016051	PROMOTIONS & PUBLIC RELATIONS	N	LOCAL	Superintendent	40,000.00

ID	PRJCT REF	PROJECT	DESCRIPTION	SALARY	FUNDING	ADMIN	2013-14
							RECOMMENDED FUNDING AFTER REVIEW
122	<a href="#">628</a>	1016281	BOARD MEMBER EXPENSES - LOCAL	N	LOCAL	Superintendent	7,500.00
123	<a href="#">070</a>	1010701	UNEMPLOYMENT CLAIMS	N	FEFP	Tammy Otterson	400,000.00
124	<a href="#">089</a>	1010891	RECRUITMENT	N	FEFP	Tammy Otterson	10,000.00
125	<a href="#">091</a>	1010911	TSSI SUBSTITUTE CALLING SYSTEM	N	FEFP	Tammy Otterson	36,000.00
126	<a href="#">099</a>	1010991	FINGERPRINTING	N	FEFP	Tammy Otterson	230,000.00
127	<a href="#">489</a>	1014891	DRUG TESTING	N	FEFP	Tammy Otterson	58,810.00
128	<a href="#">490</a>	1014901	EAP PROGRAM	N	FEFP	Tammy Otterson	84,200.00
129	<a href="#">491</a>	1014911	PHYSICALS FOR BUS DRIVERS	N	FEFP	Tammy Otterson	20,000.00
130	<a href="#">552</a>	1015521	DIFFERENTIATED PAY	N	FEFP	Tammy Otterson	10,000.00
131	<a href="#">567</a>	1015671	ATHLETIC COACHING SUPPL - NON-EMP	N	FEFP	Tammy Otterson	120,000.00
132	<a href="#">068</a>	1010681	TERMINAL PAY	N	FEFP	Todd Seis	2,000,000.00
133	<a href="#">499</a>	1014991	LONG-TERM SUBS > 10 DAYS	N	FEFP	Todd Seis	600,000.00
134	<a href="#">522</a>	1015221	START UP SUPPLIES FOR NEW STUDENT CAPACITY	N	FEFP	Todd Seis	10,000.00
135	<a href="#">087</a>	1010871	CERTIFIED ATHLETIC TRAINING	N	FEFP	Tom Phelps	17,500.00
136	<a href="#">152</a>	1011521	ATHLETIC OFFICIALS & REFEREES	N	FEFP	Tom Phelps	140,000.00
137	<a href="#">497</a>	1014971	ADMIN COMPLEX SECURITY	N	FEFP	Tom Phelps	77,500.00
138	<a href="#">526</a>	1015261	MIDDLE SCHOOL ATHLETICS	N	FEFP	Tom Phelps	50,000.00
139	<a href="#">543</a>	1015431	FL. HOSP. SPORTS CONCUSSION PROG.	N	FEFP	Tom Phelps	-
140	<a href="#">544</a>	1015441	POOL RENTAL AND HEATING	N	FEFP	Tom Phelps	35,000.00
141	<a href="#">547</a>	1015471	BUS MONITORS	N	FEFP	Tom Phelps	55,000.00
142	<a href="#">555</a>	1015551	WEATHER MONITORING	N	FEFP	Tom Phelps	-
143	<a href="#">562</a>	1015621	SUMMER OPS - ATHLETIC DIRECTORS	N	FEFP	Tom Phelps	12,000.00
144	<a href="#">627</a>	1016271	SUPPLEMENTAL SAFE SCHOOLS	N	FEFP	Tom Phelps	105,566.00
145	<a href="#">527</a>	1015271	EMPLOYEE CHAPERONES STUDENT TRAVEL	N	FEFP	Tom Runnels	4,000.00
<b>Total</b>							<b>17,328,158.80</b>

146	<b>TOTAL FEFP</b>	11,796,358.80
147	<b>TOTAL CAPITAL REIMBURSEMENT</b>	269,000.00
148	<b>TOTAL CAPITAL TRANSFER</b>	4,907,800.00
149	<b>TOTAL OTHER</b>	355,000.00

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING - 2013-14**

Description	ACCT. NO.	New Funding	Carryover	Total
<b>ESTIMATED REVENUE:</b>				
Supplemental Academic Instruction (SAI) - FEFP	310	12,453,229.00	899,307.65	13,352,536.65
<b>TOTAL ESTIMATED REVENUE</b>		<b>12,453,229.00</b>	<b>899,307.65</b>	<b>13,352,536.65</b>
<b>APPROPRIATIONS:</b>				
Holdbacks				
Charter School Allocations	1700004	1,520,807.00	0.00	1,520,807.00
McKay Scholarship Deduction	1700004	131,352.00	0.00	131,352.00
Undist FTE Holdback	1700004	111,652.00	0.00	111,652.00
Total Holdbacks		1,763,811.00	0.00	1,763,811.00
Salaries				
Pending Salary Adjustments	1700007	0.00	0.00	0.00
Lapse-SAI	1700008	(128,155.00)	0.00	(128,155.00)
SAI Salaries	1700009	6,015,227.69	0.00	6,015,227.69
Reading Coach Salaries	1710009	1,622,503.78	0.00	1,622,503.78
Math/Science Coach Salaries	1710109	0.00	0.00	0.00
Impact Lab Teacher Salaries	1720009	622,403.48	0.00	622,403.48
Secondary Focus Salaries	1750029	0.00	0.00	0.00
IB Program Salaries - CHS, GHS, PWMS	1760129	286,811.86	0.00	286,811.86
Total Salaries		8,418,791.81	0.00	8,418,791.81
Non-salary Program Allocations				
Other SAI Programs	1700001	0.00	0.00	0.00
Non-salary Lapse	1700003	(20,308.81)	0.00	(20,308.81)
Remediation - Elementary	1730011	0.00	275,000.00	275,000.00
Remediation - Middle School	1730021	0.00	130,000.00	130,000.00
Remediation - High School	1730031	0.00	100,000.00	100,000.00
Summer Remediation - Elementary	1740011	0.00	0.00	0.00
Summer Remediation - Middle School	1740021	50,000.00	0.00	50,000.00
Summer Remediation - High School	1740031	100,000.00	0.00	100,000.00
Summer Remediation Transportation - Elementary	1740111	0.00	0.00	0.00
Focus Schools - Elementary	1750011	0.00	48,000.00	48,000.00
Focus Schools - Middle School	1750021	0.00	18,000.00	18,000.00
Student Competitions - Elementary	1760011	0.00	0.00	0.00
Student Competitions - Secondary	1760021	0.00	0.00	0.00
IB Programs	1760121	0.00	0.00	0.00
Elementary Swim Program	1760211	0.00	145,000.00	145,000.00
Band Instrument Repair and Supply	1760321	0.00	0.00	0.00
Methods of Teaching Math - Elementary	1760411	25,000.00	0.00	25,000.00
Methods of Teaching Math - Middle School	1760421	17,200.00	0.00	17,200.00
Methods of Teaching Math - High School	1760431	20,000.00	0.00	20,000.00
Fine Arts Enhancement K-5	1760511	5,000.00	0.00	5,000.00
Band Instruments	1760621	0.00	0.00	0.00
Science Training - Elementary	1760711	20,000.00	0.00	20,000.00
Science Training - Middle School	1760721	15,050.00	0.00	15,050.00

Description	ACCT. NO.	New Funding	Carryover	Total
Science Training - High School	1760731	17,500.00	0.00	17,500.00
Vocational Repair/Replace	1760801	0.00	0.00	0.00
SAT Test Materials	1760901	0.00	100,000.00	100,000.00
Summer Training - Elementary Curriculum	1761011	90,000.00	0.00	90,000.00
Summer Training - Middle School	1761021	43,000.00	0.00	43,000.00
Summer Training - High School	1761031	50,000.00	0.00	50,000.00
Duke Tip Courses - Middle School	1761121	1,600.00	0.00	1,600.00
Plato Labs	1761221	400,000.00	0.00	400,000.00
ESE Summer School	1761301	300,000.00	0.00	300,000.00
Secondary Guidance	1761421	20,000.00	0.00	20,000.00
Magnet Schools (PAFA)	1761511	12,500.00	0.00	12,500.00
Elem IB Programs - Thacker Avenue Elem	1761611	18,000.00	0.00	18,000.00
String Instruments - Elementary	1761711	0.00	0.00	0.00
String Instruments - Secondary	1761721	0.00	0.00	0.00
PSAT - Ninth Grade	1761821	50,000.00	0.00	50,000.00
Dual Language Schools - Elementary	1761901	5,000.00	0.00	5,000.00
Physical Education - Elementary	1762011	2,500.00	0.00	2,500.00
Physical Education - Secondary	1762021	2,500.00	0.00	2,500.00
Gifted K-12	1762111	25,000.00	0.00	25,000.00
AVID Training - K-12	1762221	0.00	65,000.00	65,000.00
Social Studies Training - Elementary	1762311	10,000.00	0.00	10,000.00
Social Studies Training - Middle School	1762321	4,085.00	0.00	4,085.00
Social Studies Training - High School	1762331	5,000.00	0.00	5,000.00
Gifted Endorsement Training	1762401	0.00	0.00	0.00
Gifted Education-Secondary	1762421	8,000.00	0.00	8,000.00
Band Uniform Replacement - High Schools	1762521	0.00	0.00	0.00
Band & Chorus Dues and Fees	1762601	0.00	0.00	0.00
All County Band & Chorus Fest	1762701	0.00	0.00	0.00
Fine Arts - Elementary	1762811	2,500.00	0.00	2,500.00
Fine Arts - Secondary	1762821	2,500.00	0.00	2,500.00
Textbook Training - Elementary	1762911	0.00	0.00	0.00
Textbook Training - Middle School (Adoption)	1762921	5,000.00	0.00	5,000.00
Textbook Training - High School (Adoption)	1762931	5,000.00	0.00	5,000.00
Avid Tutors	1763021	2,500.00	0.00	2,500.00
KidBiz Licenses - MAE	1763111	0.00	0.00	0.00
ACT Test Materials	1763221	3,500.00	0.00	3,500.00
AVID Summer Institute	1763321	35,000.00	0.00	35,000.00
Common Core for Leaders K-12	1763401	30,000.00	0.00	30,000.00
State Standards Prof Dev - Elementary	1763411	70,000.00	0.00	70,000.00
State Standards Prof Dev - Middle School	1763421	43,000.00	0.00	43,000.00
State Standards Prof Dev - High School	1763431	50,000.00	0.00	50,000.00
Achieve 3000 - Middle School	1763521	324,600.00	0.00	324,600.00
Achieve 3000 - High School	1763531	60,400.00	0.00	60,400.00
Renaissance Learning's Star	1763611	305,000.00	0.00	305,000.00
Reading Plus - High School	1763731	0.00	0.00	0.00
Translation of District Forms	1790001	0.00	0.00	0.00
Start-up Supplies - New Schools	1790101	0.00	0.00	0.00
SAC/School Improvement	1790201	0.00	18,307.65	18,307.65
Lesson Study through PLC's	1790301	4,000.00	0.00	4,000.00
ESOL Summer Monitoring	1790401	26,000.00	0.00	26,000.00
MTSS K-12	1790501	2,500.00	0.00	2,500.00
Safe Schools K-12	1790601	2,500.00	0.00	2,500.00
Total Non-salary Program Allocations		2,270,626.19	899,307.65	3,169,933.84
<b>TOTAL APPROPRIATIONS</b>		<b>12,453,229.00</b>	<b>899,307.65</b>	<b>13,352,536.65</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**READING ALLOCATION FUNDING - 2013-14**

Description	ACCT. NO.	New Funding	Carryover	Total
<b>ESTIMATED REVENUE:</b>				
Reading Categorical - FEFP	310	2,659,218.00	217,073.33	2,876,291.33
<b>TOTAL ESTIMATED REVENUE</b>		<b>2,659,218.00</b>	<b>217,073.33</b>	<b>2,876,291.33</b>
<b>APPROPRIATIONS:</b>				
Holdbacks				
Undist FTE Holdback	1800004	23,842.00	0.00	23,842.00
Charter Virtual School Allocations	1800004	2,544.13	0.00	2,544.13
Total Holdbacks		26,386.13	0.00	26,386.13
Salaries				
Pending Salary Adjustments	1800007	0.00	0.00	0.00
Reading Coach Salaries	1800009	1,494,333.60	0.00	1,494,333.60
Total Salaries		1,494,333.60	0.00	1,494,333.60
Non-salary Program Allocations				
Other Reading Programs	1800001	7,651.32	54,644.33	62,295.65
Summer Reading Camp-Grade 3	1810011	350,000.00	0.00	350,000.00
Summer Reading Camp-Secondary	1810021	0.00	0.00	0.00
Reading Materials-Elementary	1810111	111,250.00	0.00	111,250.00
Summer Rdg Camp-Grades K,1,2,4	1810211	0.00	0.00	0.00
Reading Prof Dev-Elementary	1820011	35,000.00	0.00	35,000.00
Reading Prof Dev-Middle School	1820021	0.00	19,857.00	19,857.00
Reading Prof Dev-High School	1820031	10,000.00	0.00	10,000.00
Reading Prof Dev-Elementary (June)	1820111	0.00	0.00	0.00
Reading Prof Dev-Secondary (June)	1820121	0.00	0.00	0.00
Common Core for Leaders - Elementary	1820211	14,833.95	0.00	14,833.95
Methods of Writing-Elementary	1830011	162,589.00	0.00	162,589.00
Methods of Writing-Middle School	1830021	68,521.00	0.00	68,521.00
Methods of Writing-High School	1830031	100,000.00	0.00	100,000.00
Methods of Reading-Elementary	1830111	25,000.00	0.00	25,000.00
Methods Of Reading-Middle School	1830121	126,691.00	0.00	126,691.00
Methods Of Reading-High School	1830131	75,212.00	31,857.00	107,069.00
Early Literacy	1830211	25,000.00	0.00	25,000.00
Treasures Implementation-Year 3	1830311	0.00	0.00	0.00
Literacy Coach/Coach Pool PD-Elementary	1830411	5,500.00	0.00	5,500.00
Literacy Coach/Coach Pool PD-Middle School	1830421	0.00	12,000.00	12,000.00
Literacy Coach/Coach Pool PD-High School	1830431	10,000.00	0.00	10,000.00
Journeys Training - Elementary	1830511	0.00	73,715.00	73,715.00
Student Literacy Conference-Elementary	1830711	0.00	0.00	0.00
Reading Support for ELL's	1830811	0.00	0.00	0.00
ESOL Reading-Secondary	1830921	0.00	0.00	0.00
Sunshine State Readers-Elementary	1831011	11,250.00	0.00	11,250.00
Sunshine State Readers-Middle School	1831021	0.00	5,000.00	5,000.00
Sunshine State Readers-High School	1831031	0.00	5,000.00	5,000.00
Balanced Literacy-Elementary	1831111	0.00	0.00	0.00
Balanced Literacy-Secondary	1831121	0.00	0.00	0.00
Reading Endorsement	1840011	0.00	15,000.00	15,000.00
Total Program Allocations		1,138,498.27	217,073.33	1,355,571.60
<b>TOTAL APPROPRIATIONS</b>		<b>2,659,218.00</b>	<b>217,073.33</b>	<b>2,876,291.33</b>

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

**E-RATE FUNDING ALLOCATION DETAIL - 2013-14**

Description	ACCT NO.	New Funding	Carryover	Total
<b>ESTIMATED REVENUE:</b>				
E-Rate Reimbursements	495	782,363.00	73,027.38	855,390.38
<b>TOTAL ESTIMATED REVENUE</b>		<b>782,363.00</b>	<b>73,027.38</b>	<b>855,390.38</b>
<b>APPROPRIATIONS:</b>				
Program Allocations				
District Wide Communications	1101651	421,279.00	73,027.38	494,306.38
Discovery Education	1101641	143,518.00	0.00	143,518.00
Encyclopedia Britannica Online	1101631	56,000.00	0.00	56,000.00
E-Rate Equipment Installation	1101621	0.00	0.00	0.00
Pinnacle Gradebook	1101611	121,600.00	0.00	121,600.00
Gaggle.net	1101661	6,497.00	0.00	6,497.00
Teachingbooks.net	1101671	1,200.00	0.00	1,200.00
Destiny Asset Manager	1101681	25,593.00	0.00	25,593.00
Smart Response	1101691	6,676.00	0.00	6,676.00
Total Program Allocations		782,363.00	73,027.38	855,390.38
<b>TOTAL APPROPRIATIONS</b>		<b>782,363.00</b>	<b>73,027.38</b>	<b>855,390.38</b>

**FUND 2XX**

**DEBT SERVICE FUND**



## 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.



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**DEBT SERVICE FUND - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
Federal Direct QSCB Subsidy	3199	2,144,637.00	2,349,000.00	(204,363.00)
Total Federal		<u>2,144,637.00</u>	<u>2,349,000.00</u>	<u>(204,363.00)</u>
<b>STATE:</b>				
CO & DS withheld for SBE/COBI Bonds	3322	1,600,245.00	1,619,357.40	(19,112.40)
Total State		<u>1,600,245.00</u>	<u>1,619,357.40</u>	<u>(19,112.40)</u>
<b>LOCAL:</b>				
Sales Tax	3418	10,548,720.00	9,950,720.50	597,999.50
Lease Payments and Other	3425	1,123,456.26	1,118,502.97	4,953.29
Total Local		<u>11,672,176.26</u>	<u>11,069,223.47</u>	<u>602,952.79</u>
<b>OTHER SOURCES:</b>				
Transfers In	3630	20,541,157.99	20,504,047.08	37,110.91
Total Other Sources		<u>20,541,157.99</u>	<u>20,504,047.08</u>	<u>37,110.91</u>
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		<u>35,958,216.25</u>	<u>35,541,627.95</u>	<u>416,588.30</u>
Restricted for Debt Service	2752	1,726,215.23	1,768,473.36	(42,258.13)
Reserved for Encumbrances	2720	-	-	-
Total Beginning Fund Balance		<u>1,726,215.23</u>	<u>1,768,473.36</u>	<u>(42,258.13)</u>
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		<u>37,684,431.48</u>	<u>37,310,101.31</u>	<u>374,330.17</u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**DEBT SERVICE FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES - 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
Redemption of Principal	9271	18,784,856.33	18,003,156.08	781,700.25
Interest	9272	13,829,696.31	14,825,102.38	(995,406.07)
Dues and Fees	9273	42,200.00	35,692.35	6,507.65
Total Debt Service Appropriations		<u>32,656,752.64</u>	<u>32,863,950.81</u>	<u>(207,198.17)</u>
<b>OTHER USES:</b>				
Transfers Out	9730	3,314,458.00	2,720,443.00	594,015.00
Total Other Financing Uses		<u>3,314,458.00</u>	<u>2,720,443.00</u>	<u>594,015.00</u>
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<u>35,971,210.64</u>	<u>35,584,393.81</u>	<u>386,816.83</u>
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		<u>(12,994.39)</u>	<u>(42,765.86)</u>	<u>29,771.47</u>
<b>FUND BALANCE AT END OF YEAR:</b>				
Restricted for Debt Service	2752	1,713,220.84	1,725,707.50	(12,486.66)
Total Ending Fund Balance		<u>1,713,220.84</u>	<u>1,725,707.50</u>	<u>(12,486.66)</u>
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		<u>37,684,431.48</u>	<u>37,310,101.31</u>	<u>374,330.17</u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND - 2013-14**

Source	ACCT. NO.	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
<b>CURRENT BALANCE</b>		229,448.70	-	602,889.79	-	144.72	597.64	893,134.38
Est Additional Receipts		-	-	-	-	-	-	-
(Est Additional Expenditures)		-	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>		229,448.70	-	602,889.79	-	144.72	597.64	893,134.38
<b>ESTIMATED REVENUE:</b>								
FEDERAL DIRECT QSCBs	0199							
CO&DS	0322	1,600,245.00						
LOCAL SALES TAX	0418			10,548,720.00				
LEASE	0425							1,123,456.26
TRANSFERS IN	0630		3,708,892.00		763,427.00	-	4,188,762.38	
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		1,600,245.00	3,708,892.00	10,548,720.00	763,427.00	-	4,188,762.38	1,123,456.26
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL</b>		1,829,693.70	3,708,892.00	11,151,609.79	763,427.00	144.72	4,189,360.02	2,016,590.64
<b>APPROPRIATIONS:</b>								
PRINCIPAL	7100	1,200,000.00	3,036,746.06	4,125,000.00	374,152.71	-	3,515,000.00	675,000.00
INTEREST	7200	429,570.00	672,145.94	3,109,677.50	389,274.29	-	659,360.02	423,612.51
DUES & FEES	7300					-	15,000.00	7,500.00
TRANSFERS OUT	9300			3,314,458.00		-		
<b>TOTAL APPROPRIATIONS &amp; OTHER USES</b>		1,629,570.00	3,708,892.00	10,549,135.50	763,427.00	-	4,189,360.02	1,106,112.51
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		(29,325.00)	-	(415.50)	-	-	(597.64)	17,343.75
<b>FUND BALANCE AT END OF YEAR:</b>								
RESTRICTED	275200	200,123.70	-	602,474.29	-	144.72	-	910,478.13
<b>ENDING FUND BALANCE</b>		200,123.70	-	602,474.29	-	144.72	-	910,478.13
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		1,829,693.70	3,708,892.00	11,151,609.79	763,427.00	144.72	4,189,360.02	2,016,590.64

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**DEBT SERVICES FUND - ESTIMATED REVENUES AND APPROPRIATIONS BY FUND - 2013-14**

Source	ACCT. NO.	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP	2A7 2013 COP	Total COPs	Grand Total
<b>CURRENT BALANCE</b>		-	-	-		893,876.74	1,726,215.23
Est Additional Receipts		-	-	-		-	-
(Est Additional Expenditures)		-	-	-		-	-
<b>BEGINNING FUND BALANCE</b>		-	-	-	-	893,876.74	1,726,215.23
<b>ESTIMATED REVENUE:</b>							
FEDERAL DIRECT QSCBs	0199			2,144,637.00		2,144,637.00	2,144,637.00
CO&DS	0322					-	1,600,245.00
LOCAL SALES TAX	0418					-	10,548,720.00
LEASE	0425					1,123,456.26	1,123,456.26
TRANSFERS IN	0630	3,462,725.00	3,778,400.00	2,735,810.56	1,903,141.05	16,068,838.99	20,541,157.99
						-	
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		3,462,725.00	3,778,400.00	4,880,447.56	1,903,141.05	19,336,932.25	35,958,216.25
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FD BAL</b>		3,462,725.00	3,778,400.00	4,880,447.56	1,903,141.05	20,230,808.99	37,684,431.48
<b>APPROPRIATIONS:</b>							
PRINCIPAL	7100	810,000.00	2,720,000.00	2,173,957.56	155,000.00	10,048,957.56	18,784,856.33
INTEREST	7200	2,650,025.00	1,055,400.00	2,696,490.00	1,744,141.05	9,229,028.58	13,829,696.31
DUES & FEES	7300	2,700.00	3,000.00	10,000.00	4,000.00	42,200.00	42,200.00
TRANSFERS OUT	9300					-	3,314,458.00
<b>TOTAL APPROPRIATIONS &amp; OTHER USES</b>		3,462,725.00	3,778,400.00	4,880,447.56	1,903,141.05	19,320,186.14	35,971,210.64
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		-	-	-	-	16,746.11	(12,994.39)
<b>FUND BALANCE AT END OF YEAR:</b>							
RESTRICTED	275200	-	-	-	-	910,622.85	1,713,220.84
<b>ENDING FUND BALANCE</b>		-	-	-	-	910,622.85	1,713,220.84
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		3,462,725.00	3,778,400.00	4,880,447.56	1,903,141.05	20,230,808.99	37,684,431.48

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**DEBT SERVICES FUND - FUTURE DEBT SERVICE PAYMENTS - 2013-14**

Use	FISCAL YEAR	210 SBE Bonds **	29A Classrooms First N01, N02	2A1 2007 Sales Tax Bd Series A & B	298 Bellalago EFBD	29Y 2004 COP	29Z 2005 COP
<b>PROJECTS FUNDED</b>		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
<b>INTEREST RATE</b>		3.0 - 5.0	5.26 - 5.776	3.5 - 5.0	5.83 - 6.05	3.0 - 5.0	3.25 - 4.5
<b>PRINCIPAL AMOUNT OUTSTANDING</b>		9,800,000.00	13,163,292.53	64,645,000.00	8,973,589.05	15,365,000.00	10,230,000.00

Principal & Interest Payments Due in:

2014	1,658,895.00	3,708,892.00	7,234,677.50	763,427.00	4,174,360.02	1,098,612.51
2015	1,670,245.00	3,708,892.00	7,229,687.50	756,634.00	2,037,322.50	1,101,856.26
2016	1,668,075.00	3,708,892.00	7,234,687.50	742,431.00	2,041,497.50	1,098,156.26
2017	1,627,981.25	3,708,892.00	7,233,687.50	730,814.00	2,037,547.50	1,098,356.26
2018	1,001,581.25		7,231,437.50	721,487.00	2,034,785.00	1,101,759.38
2019	829,162.50		7,231,737.50	709,298.00	2,038,035.00	1,092,937.50
2020	749,726.25		7,231,737.50	699,098.00	162,225.00	1,091,637.50
2021	731,582.50		7,230,987.50	680,882.00	162,225.00	1,093,184.38
2022	652,837.50		7,232,250.00	669,498.00	162,225.00	1,093,153.13
2023	599,637.50		7,229,750.00	659,507.00	162,225.00	1,090,762.50
2024	438,243.75		7,232,500.00	640,481.00	162,225.00	1,090,875.00
2025	300,343.75		7,234,500.00	627,244.00	162,225.00	1,088,962.50
2026	177,862.50			619,598.00	162,225.00	
2027				597,537.00	162,225.00	
2028				590,761.00	3,767,225.00	
2029				568,968.00		
2030				557,003.00		
2031				544,271.00		
2032				525,620.00		
2033				510,743.00		
2034				494,190.00		
2035				15,000.00		
<b>TOTAL:</b>	<b>12,106,173.75</b>	<b>14,835,568.00</b>	<b>86,787,640.00</b>	<b>13,424,492.00</b>	<b>19,428,572.52</b>	<b>13,140,253.18</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**DEBT SERVICES FUND - FUTURE DEBT SERVICE PAYMENTS - 2013-14**

Use	FISCAL YEAR	2A3 2007 COP	2A9 2009 COP	2A8 2010 COP *	2A7 2013 COP	Total COPs	Total Debt
<b>PROJECTS FUNDED</b>		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	Refinance 2004A COP		
<b>INTEREST RATE</b>		3.625 - 4.5	3.0 - 5.0	0.858 (net of subsidy)	2.0 - 5.0		
<b>PRINCIPAL AMOUNT OUTSTANDING</b>		60,810,000.00	25,715,000.00	40,500,000.00	41,880,000.00	194,500,000.00	291,081,881.58

Principal & Interest Payments Due in:

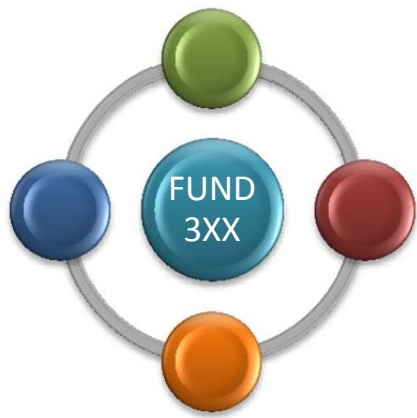
2014	3,460,025.00	3,775,400.00	2,725,810.56	1,899,141.05	17,133,349.14	30,499,240.64	
2015	3,460,662.50	3,774,400.00	2,725,810.56	4,021,812.50	17,121,864.32	30,487,322.82	
2016	3,459,162.50	3,768,750.00	2,725,810.56	4,022,462.50	17,115,839.32	30,469,924.82	
2017	3,469,362.50	3,775,475.00	2,725,810.56	4,014,062.50	17,120,614.32	30,421,989.07	
2018	3,467,762.50	3,772,975.00	2,725,810.56	4,017,462.50	17,120,554.94	26,075,060.69	
2019	3,468,812.50	3,767,975.00	2,725,810.56	4,018,212.50	17,111,783.06	25,881,981.06	
2020	7,532,975.00	1,720,375.00	2,725,810.56	3,877,962.50	17,110,985.56	25,791,547.31	
2021	7,528,700.00	1,724,375.00	2,725,810.56	3,878,462.50	17,112,757.44	25,756,209.44	
2022	7,539,300.00	1,724,150.00	2,725,810.56	3,873,862.50	17,118,501.19	25,673,086.69	
2023	7,538,650.00	1,724,550.00	2,725,810.56	3,870,262.50	17,112,260.56	25,601,155.06	
2024	7,536,750.00	1,722,187.50	2,725,810.56	3,874,262.50	17,112,110.56	25,423,335.31	
2025	9,268,350.00		2,725,810.56	3,871,012.50	17,116,360.56	25,278,448.31	
2026	10,385,375.00		2,725,810.56	2,755,512.50	16,028,923.06	16,826,383.56	
2027	10,388,437.50		2,725,810.56	2,752,950.00	16,029,423.06	16,626,960.06	
2028				9,560,249.99	13,327,474.99	13,918,235.99	
2029					0.00	568,968.00	
2030					0.00	557,003.00	
2031					0.00	544,271.00	
2032					0.00	525,620.00	
2033					0.00	510,743.00	
2034					0.00	494,190.00	
2035					0.00	15,000.00	
<b>TOTAL:</b>		<b>88,504,325.00</b>	<b>31,250,612.50</b>	<b>38,161,347.84</b>	<b>60,307,691.04</b>	<b>250,792,802.08</b>	<b>377,946,675.83</b>

\* Principal and interest payments shown for the 2010 COP's are net of an annual federal direct subsidy of \$2,144,637.00.

\*\* Cash basis

**FUND 3XX**

**CAPITAL PROJECTS FUND**



## 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.



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**CAPITAL OUTLAY FUNDS - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>STATE:</b>				
Capital Outlay & Debt Service	321	466,497.00	466,497.00	0.00
Miscellaneous	399		122,450.97	(122,450.97)
Charter Capital	397	2,430,637.00	2,083,789.00	346,848.00
Total State		<u>2,897,134.00</u>	<u>2,672,736.97</u>	<u>224,397.03</u>
<b>LOCAL:</b>				
Capital Outlay Tax (1.5 Mills)	413	26,391,225.00	25,192,326.83	1,198,898.17
Miscellaneous	733		50,297.00	(50,297.00)
Interest	431	243,439.00	138,108.74	105,330.26
Impact Fees	496	10,200,000.00	11,130,980.36	(930,980.36)
Total Local		<u>36,834,664.00</u>	<u>36,511,712.93</u>	<u>322,951.07</u>
<b>OTHER SOURCES:</b>				
Transfers In	620	3,314,458.00	2,720,443.00	594,015.00
Total Other Sources		<u>3,314,458.00</u>	<u>2,720,443.00</u>	<u>594,015.00</u>
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		<u>43,046,256.00</u>	<u>41,904,892.90</u>	<u>1,141,363.10</u>
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Restricted for Encumbrances	2720	19,269,773.72	8,808,517.92	10,461,255.80
Restricted for Carryover Appropriations	2763	6,655,435.03	9,973,753.00	(3,318,317.97)
Unassigned Fund Balance	2769	28,528,700.55	41,857,127.67	(13,328,427.12)
Total Beginning Fund Balance		<u>54,453,909.30</u>	<u>60,639,398.59</u>	<u>(6,185,489.29)</u>
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		<u>97,500,165.30</u>	<u>102,544,291.49</u>	<u>(5,044,126.19)</u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**CAPITAL OUTLAY FUNDS - SUMMARY OF APPROPRIATIONS AND FUND BALANCES- 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>APPROPRIATIONS:</b>				
Library Books	6100	14,253.06	130,439.52	(116,186.46)
Audio-Visual Materials	6200	9.77	2,122.04	(2,112.27)
Buildings and Additions	6300	19,228,607.53	20,572,666.76	(1,344,059.23)
Furniture, Fixtures and Equipment	6410-20	1,131,732.57	964,546.31	167,186.26
Computer Equipment	6430-40	1,595,822.48	1,776,169.39	(180,346.91)
Vehicle Purchase	6510	2,240,000.00	1,120,000.00	1,120,000.00
Land Purchase	6600	70,568.94	143,830.65	(73,261.71)
Site Improvements	6700	1,403,654.33	774,992.05	628,662.28
Remodeling and Renovations	6800	16,085,704.64	16,396,891.87	(311,187.23)
Computer Software	6900	745,030.43	923,748.66	(178,718.23)
Fees	7300	525.00	2,217.77	(1,692.77)
Total Function 7400 Appropriations		<u>42,515,908.75</u>	<u>42,807,625.02</u>	<u>(291,716.27)</u>
<b>OTHER USES:</b>				
To General Fund	9100	14,660,664.00	10,700,339.00	3,960,325.00
To Debt Service Fund	9200	20,541,157.99	20,503,803.92	37,354.07
Total Other Financing Uses		<u>35,201,821.99</u>	<u>31,204,142.92</u>	<u>3,997,679.07</u>
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<u>77,717,730.74</u>	<u>74,011,767.94</u>	<u>3,705,962.80</u>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		<u>(34,671,474.74)</u>	<u>(32,106,875.04)</u>	<u>(2,564,599.70)</u>
<b>FUND BALANCE AT END OF YEAR:</b>				
Unassigned Fund Balance	2769	19,782,434.56	28,532,523.55	(8,750,088.99)
Total Ending Fund Balance		<u>19,782,434.56</u>	<u>28,532,523.55</u>	<u>(8,750,088.99)</u>
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		<u>97,500,165.30</u>	<u>102,544,291.49</u>	<u>(5,044,126.19)</u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CAPITAL OUTLAY FUND - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	31B 2006 COBI Bonds	390 PHS Ins Reimb	390 Sale of Buses	390 Racing Commission	390 LCIF	39Q 2002 COP	3A8 2010 QSCB
<b>STATE:</b>								
Capital Outlay & Debt Service	321							
Charter Capital	397							
Total State		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LOCAL:</b>								
Capital Outlay Tax (1.5 Mills)	413							
Interest	431							
Impact Fees	496							
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OTHER SOURCES:</b>								
Transfers In	620							
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>								
Restricted for Encumbrances	2720	33,471.30	16,337.15					
Restricted for Carryover Appropriations	2763	11,340.69	164,503.66	525.00	404,875.11	383,620.71		
Unassigned Fund Balance	2769	124.89		40,036.79		509,320.74	105,702.38	14.80
Total Beginning Fund Balance		44,936.88	180,840.81	40,561.79	404,875.11	892,941.45	105,702.38	14.80
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		44,936.88	180,840.81	40,561.79	404,875.11	892,941.45	105,702.38	14.80

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CAPITAL OUTLAY FUND - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	360 CO & DS	37H 2010 CO TAX	37I 2011 CO TAX	37J 2012 CO TAX	37K 2013 CO TAX
<b>STATE:</b>									
Capital Outlay & Debt Service	321				466,497.00				
Charter Capital	397			2,430,637.00					
Total State		0.00	0.00	2,430,637.00	466,497.00	0.00	0.00	0.00	0.00
<b>LOCAL:</b>									
Capital Outlay Tax (1.5 Mills)	413								
Interest	431								
Impact Fees	496								
Total Local		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OTHER SOURCES:</b>									
Transfers In	620	3,314,458.00							
Total Other Sources		3,314,458.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		3,314,458.00	0.00	2,430,637.00	466,497.00	0.00	0.00	0.00	0.00
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>									
Restricted for Encumbrances	2720	3,534,377.94	2,117,514.70		48,635.65	67,495.00	3,184,974.35	3,374,969.67	2,523,255.58
Restricted for Carryover Appropriations	2763	1,535,717.49	1,256,052.45	0.00	380,298.04	136,755.21	150,900.89	1,351,279.59	822,256.32
Unassigned Fund Balance	2769	37,702.54	426,604.96		14.50	2,825,457.46	400,066.96	116,823.36	1,987,740.24
Total Beginning Fund Balance		5,107,797.97	3,800,172.11	0.00	428,948.19	3,029,707.67	3,735,942.20	4,843,072.62	5,333,252.14
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		8,422,255.97	3,800,172.11	2,430,637.00	895,445.19	3,029,707.67	3,735,942.20	4,843,072.62	5,333,252.14

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CAPITAL OUTLAY FUND - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	37L 2014 CO TAX	3A5 2009 Impact Fees	3A6 2010 Impact Fees	392 2011 Impact Fees	393 2012 Impact Fees	39K 2013 Impact Fees	39L 2014 Impact Fees	Total
<b>STATE:</b>									
Capital Outlay & Debt Service	321								466,497.00
Charter Capital	397								2,430,637.00
Total State		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,897,134.00
<b>LOCAL:</b>									
Capital Outlay Tax (1.5 Mills)	413	26,391,225.00							26,391,225.00
Interest	431	30,911.00					212,528.00		243,439.00
Impact Fees	496						10,200,000.00		10,200,000.00
Total Local		26,422,136.00	0.00	0.00	0.00	0.00	0.00	10,412,528.00	36,834,664.00
<b>OTHER SOURCES:</b>									
Transfers In	620								3,314,458.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,314,458.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		26,422,136.00	0.00	0.00	0.00	0.00	0.00	10,412,528.00	43,046,256.00
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>									
Restricted for Encumbrances	2720		16,050.00	2,297,113.67	2,055,578.71				19,269,773.72
Restricted for Carryover Appropriations	2763			51,543.64	5,766.23				6,655,435.03
Unassigned Fund Balance	2769		383,959.74	226,950.87	619,050.22	9,712,330.66	11,136,799.44		28,528,700.55
Total Beginning Fund Balance		0.00	400,009.74	2,575,608.18	2,680,395.16	9,712,330.66	11,136,799.44	0.00	54,453,909.30
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		26,422,136.00	400,009.74	2,575,608.18	2,680,395.16	9,712,330.66	11,136,799.44	10,412,528.00	97,500,165.30

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CAPITAL OUTLAY FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES - 2013-14**

Use	ACCT. NO.	31B 2006 COBI Bonds	390 PHS Ins Reimb	390 Sale of Buses	390 Racing Commission	390 LCIF	39Q 2002 COP	3A8 2010 QSCB
<b>APPROPRIATIONS:</b>								
Library Books	6100							
Audio-Visual Materials	6200							
Buildings and Additions	6300							
Furniture, Fixtures and Equipment	6410-20							
Computer Equipment	6430-40							
Vehicle Purchase	6510							
Land Purchase	6600		70,568.94					
Site Improvements	6700		34,446.36					
Remodeling and Renovations	6800	44,811.99	75,825.51		404,875.11	383,620.71		
Computer Software	6900							
Fees	7300			525.00				
Total Function 7400 Appropriations		44,811.99	180,840.81	525.00	404,875.11	383,620.71	0.00	0.00
<b>OTHER USES:</b>								
To General Fund	9100							
To Debt Service Fund	9200							
Total Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		44,811.99	180,840.81	525.00	404,875.11	383,620.71	0.00	0.00
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		(44,811.99)	(180,840.81)	(525.00)	(404,875.11)	(383,620.71)	0.00	0.00
<b>FUND BALANCE AT END OF YEAR:</b>								
Unassigned Fund Balance	2769	124.89		40,036.79		509,320.74	105,702.38	14.80
Total Ending Fund Balance		124.89	0.00	40,036.79	0.00	509,320.74	105,702.38	14.80
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		44,936.88	180,840.81	40,561.79	404,875.11	892,941.45	105,702.38	14.80

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CAPITAL OUTLAY FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES - 2013-14**

Use	ACCT. NO.	39J Sales Tax Flowthrough	3A1 Sales Tax Bond Proceeds	3A7 Charter Capital	360 CO & DS	37H 2010 CO TAX	37I 2011 CO TAX	37J 2012 CO TAX	37K 2013 CO TAX
<b>APPROPRIATIONS:</b>									
Library Books	6100		9,473.17				4,779.89		
Audio-Visual Materials	6200		9.77						
Buildings and Additions	6300	744,578.35	2,037,434.33				1,784,919.25	3,957,270.00	
Furniture, Fixtures and Equipment	6410-20	160,805.19	3,498.71				27,663.03		
Computer Equipment	6430-40	1,226,177.03	2,625.33				67,391.80		11,185.31
Vehicle Purchase	6510								1,120,000.00
Land Purchase	6600								
Site Improvements	6700	349,484.90	47,406.41				358,878.66		123,050.00
Remodeling and Renovations	6800	5,285,810.71	857,184.15		895,433.69	204,250.21	1,091,386.71	768,979.26	2,091,276.59
Computer Software	6900	328,239.25	415,935.28				855.90		
Fees	7300								
Total Function 7400 Appropriations		8,095,095.43	3,373,567.15	0.00	895,433.69	204,250.21	3,335,875.24	4,726,249.26	3,345,511.90
<b>OTHER USES:</b>									
To General Fund	9100			2,430,637.00					
To Debt Service Fund	9200			0.00					1,100,000.00
Total Other Financing Uses		0.00	0.00	2,430,637.00	0.00	0.00	0.00	0.00	1,100,000.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		8,095,095.43	3,373,567.15	2,430,637.00	895,433.69	204,250.21	3,335,875.24	4,726,249.26	4,445,511.90
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		(4,780,637.43)	(3,373,567.15)	0.00	(428,936.69)	(204,250.21)	(3,335,875.24)	(4,726,249.26)	(4,445,511.90)
<b>FUND BALANCE AT END OF YEAR:</b>									
Unassigned Fund Balance	2769	327,160.54	426,604.96		11.50	2,825,457.46	400,066.96	116,823.36	887,740.24
Total Ending Fund Balance		327,160.54	426,604.96	0.00	11.50	2,825,457.46	400,066.96	116,823.36	887,740.24
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		8,422,255.97	3,800,172.11	2,430,637.00	895,445.19	3,029,707.67	3,735,942.20	4,843,072.62	5,333,252.14

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CAPITAL OUTLAY FUND - SUMMARY OF APPROPRIATIONS AND FUND BALANCES - 2013-14**

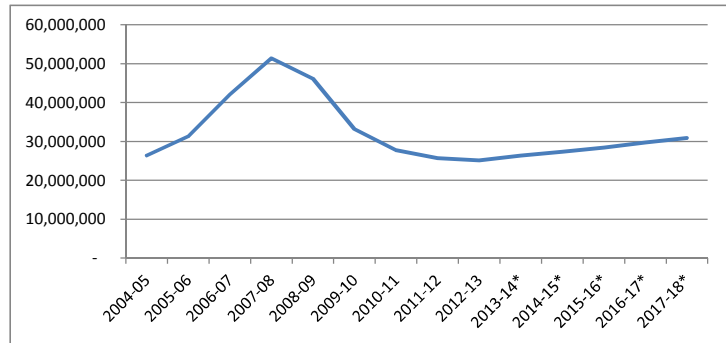
Use	ACCT. NO.	37L 2014 CO TAX	3A5 2009 Impact Fees	3A6 2010 Impact Fees	392 2011 Impact Fees	393 2012 Impact Fees	39K 2013 Impact Fees	39L 2014 Impact Fees	Total
<b>APPROPRIATIONS:</b>									
Library Books	6100								14,253.06
Audio-Visual Materials	6200								9.77
Buildings and Additions	6300	1,510,700.00	16,050.00	1,904,519.31	1,813,136.29		5,460,000.00		19,228,607.53
Furniture, Fixtures and Equipment	6410-20			313,073.31	86,692.33		540,000.00		1,131,732.57
Computer Equipment	6430-40			126,926.69	161,516.32				1,595,822.48
Vehicle Purchase	6510	1,120,000.00							2,240,000.00
Land Purchase	6600								70,568.94
Site Improvements	6700	486,250.00		4,138.00					1,403,654.33
Remodeling and Renovations	6800	3,982,250.00							16,085,704.64
Computer Software	6900								745,030.43
Fees	7300								525.00
Total Function 7400 Appropriations		7,099,200.00	16,050.00	2,348,657.31	2,061,344.94	0.00	6,000,000.00	0.00	42,515,908.75
<b>OTHER USES:</b>									
To General Fund	9100	12,230,027.00							14,660,664.00
To Debt Service Fund	9200	6,141,125.00				9,464,222.43	3,835,810.56		20,541,157.99
Total Other Financing Uses		18,371,152.00	0.00	0.00	0.00	9,464,222.43	3,835,810.56	0.00	35,201,821.99
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		25,470,352.00	16,050.00	2,348,657.31	2,061,344.94	9,464,222.43	9,835,810.56	0.00	77,717,730.74
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		951,784.00	(16,050.00)	(2,348,657.31)	(2,061,344.94)	(9,464,222.43)	(9,835,810.56)	10,412,528.00	(34,671,474.74)
<b>FUND BALANCE AT END OF YEAR:</b>									
Unassigned Fund Balance	2769	951,784.00	383,959.74	226,950.87	619,050.22	248,108.23	1,300,988.88	10,412,528.00	19,782,434.56
Total Ending Fund Balance		951,784.00	383,959.74	226,950.87	619,050.22	248,108.23	1,300,988.88	10,412,528.00	19,782,434.56
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		26,422,136.00	400,009.74	2,575,608.18	2,680,395.16	9,712,330.66	11,136,799.44	10,412,528.00	97,500,165.30



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CAPITAL REVENUE HISTORY & PROJECTIONS - 2013-14**

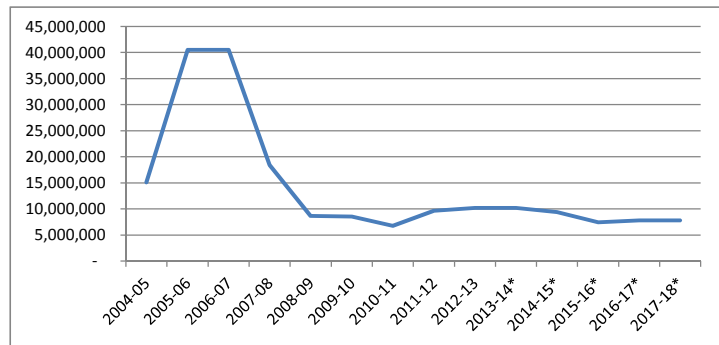
**Capital Outlay Tax**

2004-05	26,321,324	-
2005-06	31,289,374	18.9%
2006-07	42,088,335	34.5%
2007-08	51,335,368	22.0%
2008-09	46,092,399	-10.2%
2009-10	33,142,748	-28.1%
2010-11	27,783,883	-16.2%
2011-12	25,707,956	-7.5%
2012-13	25,089,000	-2.4%
2013-14*	26,391,225	5.2%
2014-15*	27,314,918	3.5%
2015-16*	28,407,514	4.0%
2016-17*	29,685,852	4.5%
2017-18*	30,873,287	4.0%



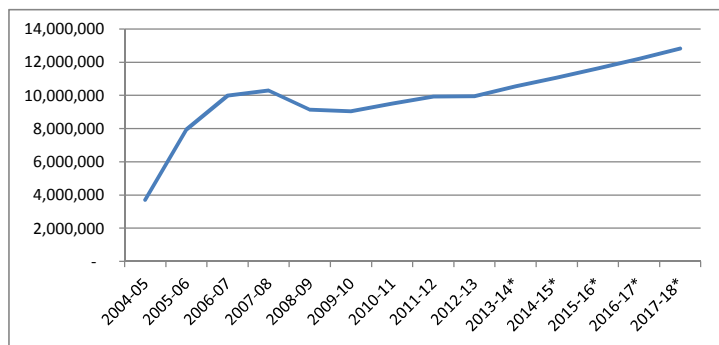
**Impact Fees**

2004-05	15,102,364	-
2005-06	40,493,821	168.1%
2006-07	40,535,828	0.1%
2007-08	18,428,721	-54.5%
2008-09	8,680,988	-52.9%
2009-10	8,523,234	-1.8%
2010-11	6,768,300	-20.6%
2011-12	9,651,482	42.6%
2012-13	10,200,000	5.7%
2013-14*	10,200,000	0.0%
2014-15*	9,384,000	-8.0%
2015-16*	7,458,273	-20.5%
2016-17*	7,831,187	5.0%
2017-18*	7,831,187	0.0%



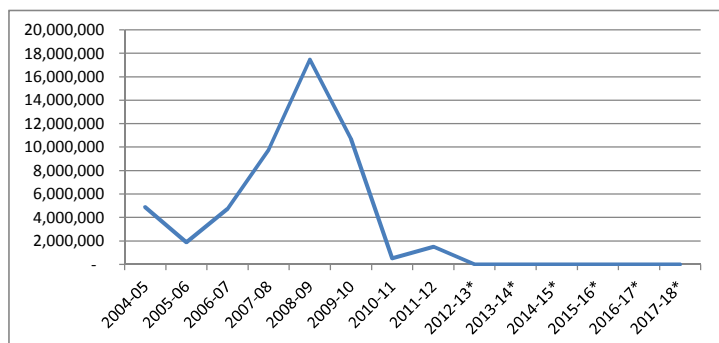
**Sales Tax**

2004-05	3,704,309	-
2005-06	7,948,681	114.6%
2006-07	9,998,541	25.8%
2007-08	10,292,844	2.9%
2008-09	9,143,244	-11.2%
2009-10	9,035,938	-1.2%
2010-11	9,511,482	5.3%
2011-12	9,925,207	4.3%
2012-13	9,950,721	0.3%
2013-14*	10,548,720	6.0%
2014-15*	11,076,156	5.0%
2015-16*	11,629,964	5.0%
2016-17*	12,211,462	5.0%
2017-18*	12,822,035	5.0%



**PECO**

2004-05	4,891,830	-
2005-06	1,875,100	-61.7%
2006-07	4,749,977	153.3%
2007-08	9,776,617	105.8%
2008-09	17,453,825	78.5%
2009-10	10,719,386	-38.6%
2010-11	527,713	-95.1%
2011-12	1,515,743	187.2%
2012-13*	-	-100.0%
2013-14*	-	0.0%
2014-15*	-	0.0%
2015-16*	-	0.0%
2016-17*	-	0.0%
2017-18*	-	0.0%



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**PROPOSED FIVE YEAR CAPITAL OUTLAY PLAN - 2013-14**

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Non-Capacity Revenues and Other Sources:</b>					
CO&DS Flowthrough	466,497	466,497	466,497	466,497	466,497
PECO Regular	-	-	-	-	-
PECO M&R, ADA, H&S	-	-	-	-	-
1.5 Mill CO TAX	26,391,225	27,314,918	28,407,514	29,685,852	30,873,287
1/4 Cent Sales Tax Net Flowthrough	3,314,458	3,846,052	4,395,360	4,977,962	5,590,573
Charter Capital	2,430,637	2,430,637	2,430,637	2,430,637	2,430,637
Interest	30,911	65,908	67,691	86,124	84,854
Miscellaneous	-	-	-	-	-
Certificates of Participation, New Issues	-	-	-	-	-
Beginning Uncommitted Fund Balance, Non-Capacity	6,449,610	6,590,849	6,769,101	8,612,392	8,485,438
Carryover Balance for Previously Funded Projects	21,499,157				
<b>Total Non-Capacity Revenues and Other Sources</b>	<b>60,582,494</b>	<b>40,714,861</b>	<b>42,536,800</b>	<b>46,259,464</b>	<b>47,931,286</b>
<b>Capacity Revenues and Other Sources</b>					
Impact Fees	10,200,000	9,384,000	7,458,273	7,831,187	7,831,187
Miscellaneous	-	-	-	-	-
Interest	212,528	131,916	100,136	48,757	39,147
Beginning Uncommitted Fund Balance, Capacity	22,079,091	13,191,586	10,013,633	4,875,748	3,914,660
Carryover Balance for Previously Funded Projects	4,426,052				
<b>Total Capacity Revenues and Other Sources</b>	<b>36,917,671</b>	<b>22,707,502</b>	<b>17,572,042</b>	<b>12,755,693</b>	<b>11,784,993</b>
<b>TOTAL SOURCES</b>	<b>97,500,165</b>	<b>63,422,363</b>	<b>60,108,842</b>	<b>59,015,157</b>	<b>59,716,280</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL  
PROPOSED FIVE YEAR CAPITAL OUTLAY PLAN - 2013-14**

Description	Student Stations	Encumbered Carryover	Unencumb Carryover	2013-14	2014-15	2015-16	2016-17	2017-18
<b>NON-CAPACITY USES</b>								
<b>REOCCURRING PROJECTS</b>								
Health & Safety		76,964	997,974	950,000	950,000	950,000	950,000	950,000
General School Maintenance Salaries (Tsf to General Fund)				6,220,227	6,220,227	6,220,227	6,220,227	6,220,227
General School Maintenance Non-Salary (Tsf to General Fund)				152,000	152,000	152,000	152,000	152,000
General School Maintenance Line Items (Tsf to General Fund)				2,057,800	2,057,800	2,057,800	2,057,800	2,057,800
Property Casualty Insurance (Tsf to General Fund)				2,850,000	2,850,000	2,850,000	2,850,000	2,850,000
Charter Capital (Tsf to General Fund)				2,430,637	2,430,637	2,430,637	2,430,637	2,430,637
Portable Rent (Tsf to General Fund)				950,000	950,000	950,000	950,000	950,000
General Schools Facilities Operations (Reimb fr General Fund)				1,241,700	1,241,700	1,241,700	1,241,700	1,241,700
General Schools Facilities Line Items (Reimb fr General Fund)				269,000	269,000	269,000	269,000	269,000
Athletic Facilities	45,424		254,676	70,000	70,000	70,000	70,000	70,000
Technology Infrastructure	32,218		1,584,001	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
E-rate Matching	119,065		223,265	-	700,000	700,000	700,000	700,000
School Computers			11,185	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
LIS (funded half by RTTT = \$3M total)	554,791		260,209	440,000	440,000	440,000	440,000	440,000
Buses - Replacement	1,119,807		193	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000
Portable Installation	109,600		164,815	400,000	400,000	400,000	400,000	400,000
<b>TOTAL REOCCURRING PROJECTS</b>		<b>2,057,870</b>	<b>3,496,317</b>	<b>21,251,364</b>	<b>21,951,364</b>	<b>21,951,364</b>	<b>21,951,364</b>	<b>21,951,364</b>
<b>RENOVATION/REMODELING PROJECTS</b>								
<b>HIGH SCHOOLS</b>								
Osceola HS comprehensive (existing) Phase 1		1,014,937	236,739					
Osceola HS comprehensive FFE (existing)		2,748	13,641					
St Cloud HS comprehensive (existing) Phase 1		675,057	638,790					
St Cloud HS comprehensive FFE (existing)			153					
Gateway HS Core Addition								
Gateway HS Cafeteria Expansion		50						
<b>ELEMENTARY SCHOOLS</b>								
Highlands ES Comprehensive Renovation								
Thacker Avenue ES Cafeteria Renovation		6,227,690	(396,601)					
Michigan Avenue ES Comprehensive Renovation		14,692	142,675					
Celebration K8 Hearth Reconfiguration								
<b>DISTRICT ANCILLARY/ADMINISTRATION SPACE</b>								
<b>LONG RANGE CAPITAL PROGRAMS</b>								
Cyclical Capital Renewal		4,907,988	2,466,411	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>TOTAL RENOVATION/REMODELING</b>		<b>12,843,162</b>	<b>3,101,808</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>DEBT SERVICE</b>								
Repay LOANS - Long Term (COPs) (including 2009A Refunding)				13,333,028	13,486,929	13,482,204	13,488,179	13,487,560
Repay LOANS - Long Term (COPs) new issues 9/10				2,735,811	2,735,811	2,735,811	2,735,811	2,735,811
Repay LOANS - Long Term (Class 1st)				3,708,892	3,708,892	3,708,892	3,708,892	
Repay LOANS - EFBD				763,427	756,634	742,431	730,814	721,487
Charge to Capacity				(13,300,033)	(12,693,869)	(12,696,294)	(8,841,033)	(6,244,123)
<b>TOTAL DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>7,241,125</b>	<b>7,994,397</b>	<b>7,973,044</b>	<b>11,822,662</b>	<b>10,700,735</b>
Previously Funded Projects in Fund Balance				21,499,157				
<b>TOTAL NON-CAPACITY USES</b>		<b>14,901,031</b>	<b>6,598,125</b>	<b>53,991,646</b>	<b>33,945,761</b>	<b>33,924,408</b>	<b>37,774,026</b>	<b>36,652,099</b>

Description	Student Stations	Encumbered Carryover	Unencumb Carryover	2013-14	2014-15	2015-16	2016-17	2017-18
<b>CAPACITY USES</b>								
<b>NEW SCHOOL PROJECTS</b>								
NOTHING PLANNED								
<b>TOTAL NEW SCHOOLS PROJECTS</b>								
<b>DEBT SERVICE USED TO FUND CAPACITY</b>								
Repay LOANS - Long Term (COPs) (including 2009A Refunding)				6,091,903	6,249,166	6,251,591	5,132,141	6,244,123
Repay LOANS - Long Term (COPs) new issues 9/10				2,735,811	2,735,811	2,735,811		
Repay LOANS - Long Term (Class 1st)				3,708,892	3,708,892	3,708,892	3,708,892	-
Repay LOANS - EFBD				763,427				
<b>TOTAL DEBT SERVICE USED TO FUND CAPACITY</b>				<b>13,300,033</b>	<b>12,693,869</b>	<b>12,696,294</b>	<b>8,841,033</b>	<b>6,244,123</b>
<b>CLASSROOM CAPACITY PROJECTS</b>								
Celebration HS: Classroom Remodel	200							
Kissimmee Elementary Wing		2,055,579	5,766					
Osceola High School Wing		2,264,089	51,544					
Celebration High School Wing		16,050		6,000,000				
Thacker Ave ES Classroom Addition	304							
<b>TOTAL CLASSROOM CAPACITY PROJECTS</b>		<b>4,335,718</b>	<b>57,310</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER CAPACITY USES</b>								
Other Capacity Uses Contingency		33,025						
<b>TOTAL OTHER CAPACITY PROJECTS</b>		<b>33,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Previously Funded Projects in Fund Balance				4,426,052				
<b>TOTAL CAPACITY USES</b>		<b>4,368,742</b>	<b>57,310</b>	<b>23,726,085</b>	<b>12,693,869</b>	<b>12,696,294</b>	<b>8,841,033</b>	<b>6,244,123</b>
<b>TOTAL PROJECTED USES</b>		<b>19,269,774</b>	<b>6,655,435</b>	<b>77,717,731</b>	<b>46,639,629</b>	<b>46,620,701</b>	<b>46,615,059</b>	<b>42,896,222</b>
Annual Surplus/(Deficiency) Non-Capacity				141,239	178,252	1,843,292	(126,954)	2,793,749
Annual Surplus/(Deficiency) Capacity				(8,887,505)	(3,177,953)	(5,137,884)	(961,089)	1,626,211
<b>Annual Surplus/(Deficiency) Total</b>				<b>(8,746,266)</b>	<b>(2,999,701)</b>	<b>(3,294,593)</b>	<b>(1,088,043)</b>	<b>4,419,960</b>
Ending Fund Balance, Non-Capacity				6,590,849	6,769,101	8,612,392	8,485,438	11,279,187
Ending Fund Balance, Capacity				13,191,586	10,013,633	4,875,748	3,914,660	5,540,871
<b>Ending Fund Balance, Total</b>				<b>19,782,435</b>	<b>16,782,734</b>	<b>13,488,141</b>	<b>12,400,098</b>	<b>16,820,058</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**TECHNOLOGY INFRASTRUCTURE CARRYOVER - 2013-14**

Project Description	Project Number	School/Location	Encumbered & Committed	Available Balance
EDUCATIONAL TECHNOLOGY	3000861	GATEWAY HIGH SCHOOL	2,440.00	122,560.00
		HARMONY HIGH SCHOOL	-	110,000.00
		KISSIMMEE MIDDLE SCHOOL	-	11,000.00
		THACKER AVENUE ELEMENTARY	6,040.00	23,960.00
<b>SUB TOTAL</b>			<b>8,480.00</b>	<b>267,520.00</b>
RETROFIT	3002861	CYPRESS ELEMENTARY	-	4,000.00
		DISTRICT	-	599,233.93
		FLORA RIDGE ELEMENTARY	-	12,600.00
		GATEWAY HIGH SCHOOL	-	2,954.80
		HARMONY HIGH SCHOOL	-	28,900.00
		KOA ELEMENTARY	-	1,500.00
		MICHIGAN AVENUE ELEMENTARY	3,368.51	101.49
		PARKWAY MIDDLE SCHOOL	100.00	3,900.00
		PLEASANT HILL ELEMENTARY	-	36,423.00
		TECHNOLOGY SERVICES	338,257.56	2,599.37
<b>SUB TOTAL</b>			<b>341,726.07</b>	<b>692,212.59</b>
UPGRADE POWER SYSTEM	3202791	CHESTNUT ELEMENTARY	-	8,300.00
		DEERWOOD ELEMENTARY	-	27,700.00
		DISCOVERY INTERMEDIATE	6,879.00	8,600.00
		DISTRICT	-	1,472.64
		GATEWAY HIGH SCHOOL	-	286,696.00
		HORIZON MIDDLE SCHOOL	-	5,884.94
		PARTIN SETTLEMENT	-	10,900.00
		PLEASANT HILL ELEMENTARY	-	23,500.00
		TRANSPORTATION	-	8,553.00
<b>SUB TOTAL</b>			<b>6,879.00</b>	<b>381,606.58</b>
RETROFIT/APC UPS SYSTEM	3202861	ADULT LEARNING CENTER	-	9,600.00
		CELEBRATION HIGH SCHOOL	3,582.26	59,700.00
		CENTRAL AVENUE ELEMENTARY	-	18,100.00
		CYPRESS	-	3,900.00
		GATEWAY HIGH SCHOOL	2,432.76	-
		KISSIMMEE ELEMENTARY SCHOOL	-	14,000.00
		LAKEVIEW ELEMENTARY SCHOOL	-	53,781.00
		NEPTUNE ELEMENTARY	1,077.44	-
		ST. CLOUD MIDDLE SCHOOL	-	38,823.00
		TECHNOLOGY SERVICES	4,619.76	133.60
		TECO	-	46,792.00
		TRANSPORTATION	3,582.26	-
<b>SUB TOTAL</b>			<b>15,294.48</b>	<b>244,829.60</b>
<b>TOTAL</b>			<b>372,379.55</b>	<b>1,586,168.77</b>
				<u><b>1,958,548.32</b></u>
			Encumbrances	151,282.90
			Committed (work orders) & Available	<u>1,807,265.42</u>
				<u><b>1,958,548.32</b></u>
			TECHNOLGY INFRASTRUCTURE	1,616,218.75
			E-RATE MATCHING	<u>342,329.57</u>
				<u><b>1,958,548.32</b></u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**TECHNOLOGY INFRASTRUCTURE NEW ITEMS - 2013-14**

Project Name	Project Description	Project Cost
DATA CENTER EQUIPMENT UPGRADES	Currently four switches have reached end of life and can be replaced with two switches. Also, a blade chassis is reaching end of life and will also need to be replaced. Plus any unforeseen failures which may occur.	200,000.00
UPS REPLACEMENTS	For Data Center, MDFs, and IDFs backup power	140,000.00
DATA STORAGE	Upgrade for Compellent System	30,000.00
SERVERS	Needed Upgrades	150,000.00
DISTRICT CORE SWITCH	Upgrade needed to create data center redundancy and reduce points of failure	470,000.00
ACTIVE DIRECTORY	Needed Upgrades	20,000.00
XMEDIA FAX SERVER	Will allow for fax to email which will reduce printing and additional phone lines. - ROI should be 4 - 6 months	90,000.00
<b>TOTAL</b>		<b>1,100,000.00</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CYCLICAL CAPITAL CARRYOVER - 2013-14**

<b>Project Description</b>	<b>Project Number</b>	<b>School/Location</b>	<b>Encumbered &amp; Committed</b>	<b>Available Balance</b>
RENOVATIONS	3002031	HORIZON MIDDLE SCHOOL	79,850.93	7,175.00
		KISSIMMEE MIDDLE SCHOOL	374,804.00	2,880.00
		REEDY CREEK ELEMENTARY	244,555.00	6,465.00
<b>SUB TOTAL</b>			<b>699,209.93</b>	<b>16,520.00</b>
LAND PURCHASE	3006601	OSCEOLA HIGH SCHOOL	-	66,912.00
		ST. CLOUD HIGH SCHOOL	-	3,656.94
<b>SUB TOTAL</b>			<b>-</b>	<b>70,568.94</b>
MAINT/RENOV	3200001	ADMINISTRATIVE CENTER	78.10	1,278.82
		DISTRICT	-	111,982.22
		ELEM CURRICULUM & INSTRUCTION	-	5,364.68
		KOA ELEMENTARY	100.00	-
<b>SUB TOTAL</b>			<b>178.10</b>	<b>118,625.72</b>
FIRE ALARM	3200751	ADULT LEARNING CENTER	67,495.00	136,755.21
<b>SUB TOTAL</b>			<b>67,495.00</b>	<b>136,755.21</b>
DOORS/DOOR HARDWARE	3201041	ADMINISTRATIVE CENTER	375.51	3,549.00
		LIBERTY HIGH SCHOOL		1,200.00
<b>SUB TOTAL</b>			<b>375.51</b>	<b>4,749.00</b>
SIDEWALKS	3201131	BOGGY CREEK ELEMENTARY	-	11,972.00
<b>SUB TOTAL</b>			<b>-</b>	<b>11,972.00</b>
SITE DRAINAGE	3202121	CELEBRATION HIGH SCHOOL	3,765.00	993.65
		GATEWAY HIGH SCHOOL	580.00	-
		PARKWAY MIDDLE SCHOOL	6,062.99	-
<b>SUB TOTAL</b>			<b>10,407.99</b>	<b>993.65</b>
REPAIR/REPAINT	3202131	ADMINISTRATIVE CENTER	19,476.89	1,435.20
		THE OSC CNTY SCH FOR THE ARTS	7,835.00	62,116.14
		TRANSPORTATION		100,000.00
<b>SUB TOTAL</b>			<b>27,311.89</b>	<b>163,551.34</b>
DRIVEWAY/PARKING LOT RESURFACE	3202151	DENN JOHN MIDDLE SCHOOL	100.00	9,900.00
<b>SUB TOTAL</b>			<b>100.00</b>	<b>9,900.00</b>
CARPET REPLACEMENT	3202161	DENN JOHN MIDDLE SCHOOL	400.00	-
		DISCOVERY 6-8	100.00	9,900.00
		NARCOOSSEE MIDDLE SCHOOL	300.00	19,700.00
		NEPTUNE MIDDLE SCHOOL	27,389.05	2,610.95
		TECO	300.00	-
<b>SUB TOTAL</b>			<b>28,489.05</b>	<b>32,210.95</b>
PLAYGROUND GROUND COVER	3202181	NARCOOSSEE ELEMENTARY SCHOOL	-	34,446.36
		REEDY CREEK ELEMENTARY	6,279.46	1,072.72
		WESTSIDE K-8 SCHOOL	-	123,050.00
<b>SUB TOTAL</b>			<b>6,279.46</b>	<b>158,569.08</b>

Project Description	Project Number	School/Location	Encumbered & Committed	Available Balance
PAVING	3202231	HARMONY COMMUNITY SCHOOL (K-8)	700.00	39,300.00
		ST. CLOUD HIGH SCHOOL	660.00	38,314.48
<b>SUB TOTAL</b>			<b>1,360.00</b>	<b>77,614.48</b>
FLOOR TILE	3202271	TECO	100.00	-
<b>SUB TOTAL</b>			<b>100.00</b>	<b>-</b>
ROOFING	3202281	CELEBRATION K-8	1,400.00	-
		DEERWOOD ELEMENTARY	1,817,411.30	(228,631.80)
		LAKEVIEW ELEMENTARY	13,800.00	-
		NEPTUNE MIDDLE SCHOOL	6,550.00	61,371.00
		PARKWAY MIDDLE SCHOOL	15,900.00	-
		PLEASANT HILL ELEMENTARY	15,550.00	-
		POINCIANA HIGH SCHOOL	7,482.07	47,253.81
		ST. CLOUD MIDDLE SCHOOL	2,980.00	-
		VENTURA ELEMENTARY	11,256.00	-
		ZENITH	50.00	-
<b>SUB TOTAL</b>			<b>1,892,379.37</b>	<b>(120,006.99)</b>
HVAC REPAIR/REPLACEMENT	3202301	ADULT LEARNING CENTER	1,116.40	862.47
		BOGGY CREEK ELEMENTARY	346,627.00	146,028.00
		DISCOVERY 6-8	29,457.46	-
		HARMONY HIGH SCHOOL	24,558.15	-
		HICKORY TREE ELEMENTARY	67,238.00	3,296.00
		HORIZON MIDDLE SCHOOL	140.00	39,860.00
		KISSIMMEE ELEMENTARY SCHOOL	259,689.00	29,561.00
		NARCOOSSEE MIDDLE SCHOOL	380,143.00	89,335.50
		PLEASANT HILL ELEMENTARY	11,570.00	4,920.00
		PURCHASING/WAREHOUSE	1,280.00	-
		ST. CLOUD MIDDLE SCHOOL	100.00	9,892.50
		TECO	36,223.50	12,520.50
<b>SUB TOTAL</b>			<b>1,158,142.51</b>	<b>336,275.97</b>
BATHROOM RENOVATIONS	3202321	HICKORY TREE ELEMENTARY	63,635.54	13,459.81
		HORIZON MIDDLE SCHOOL	132,492.00	2,179.29
		LAKEVIEW ELEMENTARY	64,561.18	803.53
		MILL CREEK ELEMENTARY	894.81	-
<b>SUB TOTAL</b>			<b>261,583.53</b>	<b>16,442.63</b>
COVERED WALKWAYS	3202331	TRANSPORTATION	26.67	5,716.36
<b>SUB TOTAL</b>			<b>26.67</b>	<b>5,716.36</b>
REPLACE GYM FLOOR	3202381	NEPTUNE MIDDLE SCHOOL	-	90,000.00
<b>SUB TOTAL</b>			<b>-</b>	<b>90,000.00</b>
LIGHTING	3202431	BOGGY CREEK ELEMENTARY	-	10,000.00
		DISTRICT	1,092.25	-
		HORIZON MIDDLE SCHOOL	5,805.00	54,026.91
		LIBERTY HIGH SCHOOL	-	5,000.00
		OSCEOLA HIGH SCHOOL	-	15,000.00
		POINCIANA HIGH SCHOOL	300.00	-
<b>SUB TOTAL</b>			<b>7,197.25</b>	<b>84,026.91</b>
ATHLETIC FACILITIES	3202511	NEPTUNE MIDDLE SCHOOL	1,040.00	58,960.00
<b>SUB TOTAL</b>			<b>1,040.00</b>	<b>58,960.00</b>



Project Description	Project Number	School/Location	Encumbered & Committed	Available Balance
EQUIPMENT	3202521	POINCIANA HIGH SCHOOL	28,501.42	19,586.05
SUB TOTAL			28,501.42	19,586.05
SHADE COVER	3202591	TRANSPORTATION	100.00	7,900.00
SUB TOTAL			100.00	7,900.00
WINDOW BLINDS	3202621	PARKWAY MIDDLE SCHOOL	2,783.00	180.00
SUB TOTAL			2,783.00	180.00
SIGNAGE	3202631	ST. CLOUD ELEMENTARY	19,162.92	-
		ST. CLOUD MIDDLE SCHOOL	2,975.00	1,025.00
		TECO	2,821.98	-
SUB TOTAL			24,959.90	1,025.00
REKEY/REPLACE LOCKS	3202651	PARKWAY MIDDLE SCHOOL	-	7,500.00
SUB TOTAL			-	7,500.00
PLUMBING REPAIRS	3202701	CELEBRATION HIGH SCHOOL	1,905.00	-
		MICHIGAN AVENUE ELEMENTARY	1,040.00	54,679.38
		NEPTUNE MIDDLE SCHOOL	418.77	151.94
		PARKWAY MIDDLE SCHOOL	1,300.00	75,000.00
		PLEASANT HILL ELEMENTARY	2,423.13	1,316.35
		TECO	419.04	-
		THE OSC CNTY SCH FOR THE ARTS	100.00	65,310.06
		VENTURA ELEMENTARY	34,175.08	1,928.65
SUB TOTAL			41,781.02	198,386.38
WINDOWS REPAIR/REPLACE	3202751	THACKER AVENUE ELEMENTARY	1,900.00	35,100.00
SUB TOTAL			1,900.00	35,100.00
VIDEO SURVEILLANCE	3202781	MAINTENANCE	5,269.39	354,841.89
SUB TOTAL			5,269.39	354,841.89
COMPACTOR REPLACEMENT	3202811	CELEBRATION K-8	400.00	-
		CENTRAL ELEMENTARY	400.00	110.41
SUB TOTAL			800.00	110.41
REMODELING	3203001	ADMINISTRATIVE CENTER	5,244.39	-
		MICHIGAN AVENUE ELEMENTARY	635.93	-
		PLEASANT HILL ELEMENTARY	400.00	24,600.00
		ROSS E. JEFFRIES CAMPUS	4,405.75	211,643.35
		ST. CLOUD HIGH SCHOOL	1,979.34	105,563.87
		THACKER AVENUE ELEMENTARY	-	30,000.00
		ZENITH	97,676.77	5,296.00
SUB TOTAL			110,342.18	377,103.22
RENOVATION	3203301	KISSIMMEE ELEMENTARY SCHOOL	6,017.58	82.42
		NEPTUNE ELEMENTARY	12,682.97	17.03
		PARKWAY MIDDLE SCHOOL	11,690.86	1,309.14
		PARTIN SETTLEMENT ELEMENTARY	39,870.00	130.00
		POINCIANA HIGH SCHOOL	502,788.39	3,193.11
		ST. CLOUD MIDDLE SCHOOL	3,075.00	900.00
		TRANSPORTATION	-	58,880.00
		ZENITH	18,690.49	5,365.06
SUB TOTAL			594,815.29	69,876.76

Project Description	Project Number	School/Location	Encumbered & Committed	Available Balance
FIRE HYDRANTS/FIRE MAIN LOOP	3206101	LIBERTY HIGH SCHOOL	3,074.00	26,926.00
SUB TOTAL			3,074.00	26,926.00
LIGHTING REBATE	3900991	DISTRICT	-	25,079.40
		ST CLOUD ELEMENTARY	1,336.60	-
SUB TOTAL			1,336.60	25,079.40
TOTAL			4,977,339.06	2,397,060.36
				<u>7,374,399.42</u>
			Encumbrances	4,907,988.16
			Committed (work orders) & Available	<u>2,466,411.26</u>
				<u>7,374,399.42</u>



**The School District of Osceola County**  
**Facilities Division and Maintenance Department**  
**Capital Project Requests for FY 2013-2014**

Facility	Scope of Work	Budget Request
<b>Administrative Office</b>		
Parking Repavement	Repaving of the Administrative parking lot in areas as identified by staff and budget of \$75,000 will allow.	\$75,000.00
<b>Boggy Creek Elementary</b>		
Parking Area Repairs	Repair cracks in concrete with solution demonstrated to staff in 2008. Also, remove and replace areas of concrete that have been identified by staff.	\$150,000.00
Provide Covered Walkways to Modulares	Provide walkway covers to modular classrooms to comply with code.	\$50,000.00
Safety Door Installation	Scope of project is to design a fix for an issue at Boggy and Reedy Creek Elementary schools. A sub corridor leads off the main corridor to four classroom doors. In order for this corridor not to be a dead end corridor, one of the classroom doors must remain open, and marked as an exit. This defeats lockdown protocol. We need to engage a design professional to come up with a building modification that will fix this situation. Design services estimated cost \$25,000.00.	\$25,000.00
<b>Central Avenue Elementary</b>		
Storm Shutter Hardware Replacement	Replace handles and gear assemblies as needed campus wide.	\$10,000.00
<b>Cypress Elementary</b>		
Provide Covered Walkways to Modulares	Provide walkway covers to modular classrooms to comply with code. Need drawings for hurricane wind capacity.	\$40,000.00
<b>Denn John Middle</b>		
Ceiling Repair	Repair damaged areas of the ceiling caused by balls being kicked into the ceiling. Also provide a solution to protect the ceiling components from being damaged again. Apply this same solution to other school gymnasiums that have the same issue.	\$20,000.00
Cooling Tower Replacement	Replace HVAC cooling tower that was installed in 1995.	\$60,000.00
Parking , Traffic Circulation and Light Poles	This project involves taking an existing basketball court and converting it into temporary teacher parking by adding new striping, fencing and a driveway connection to the existing parking lot. This basketball court is no longer used by the school. To enhance security and safety of students and parents for night events. To put about 4 light poles in the front parking area and in the bus loop. Currently \$9,990 is available and needs an additional \$15,000 to complete.	\$15,000.00
<b>Gateway High</b>		
Locker Room Shower System Repairs	Replace 40 valves and related plumbing fixtures in the shower stalls. Approximate cost of \$700 each.	\$30,000.00
Track Resurfacing	Resurface track, long jump pit and pole vault area.	\$160,000.00
<b>Hickory Tree Elementary</b>		
Building 10 Chiller Replacement	HVAC Core Renovation- Chiller 12 years old, barrell has refrigerant leak and the quote to replace is \$29,000 a new chiller with 5 years parts and labor cost \$58,300, total price installed with engineered drawing is \$110,000.	\$110,000.00
Resurface Car Rider Lane	Length of car rider line from Old Hickory Tree Rd. to east gate is approx. 655'. 615' of that is approx. 25' wide. The remaining 40' expands to Old Hickory Tree Rd. with the widest point being approx. 60'.	\$6,250.00
<b>Horizon Middle</b>		
Boys and Girls Locker Replacement	Replace old lockers that are rusting and broken. Extensive and major project. Replace all lockers, wall repairs, etc. per side. Boys side \$50,000 to \$75,000 and Girls side \$50,000 to \$75,000. Total cost \$150,000.	\$150,000.00
Provide Covered Walkways to Modulares	Provide walkway covers to modular classrooms to comply with code.	\$50,000.00
Repaint Metal Rails and Trim Areas.	Repaint the metal rails and trim areas on the exterior. The hand rails and metal trim areas are peeling and showing signs of rust.	\$40,000.00
<b>Kissimmee Elementary</b>		
Replace Chiller	Replace one chiller and extend piping connection for new classroom building addition. Original chiller was installed in 1999.	\$200,000.00
<b>Kissimmee Middle</b>		
Handrail Modifications for Modulares/Renovate Modulares	Rework steps and ramps to comply with code, and renovate 15 year + portable classrooms. All modulares in this area at KMMS have been there for years. Entire complex need upgrade.	\$200,000.00
Replace Gutters and Down Spouts	Remove old gutters and down spouts and replace with new.	\$50,000.00
<b>Lakeview Elementary</b>		
Arrival and drop-off access upgrade	Extend sidewalks in carloop to provide students access to cafeteria during arrival (drop-off) and to vehicle during dismissal (pick-up). Also install overhang to shelter stakeholders from weather elements, during the same process.	\$50,000.00
Provide Covered Walkways to Modulares	Provide walkway covers to modular classrooms to comply with code. Needs drawings denoting hurricane wind tolerances. Need permit.	\$30,000.00
<b>Michigan Avenue Elementary</b>		
HVAC System cooling tower replacement	Replace one (1) HVAC System cooling tower that was installed in 1995. There is another cooling tower that will need to be replaced at the same time, which serves SCMS.	\$60,000.00

Facility	Scope of Work	Budget Request
<b>Mill Creek Elementary</b>		
Restroom Renovation	The scope of work will include, but is not limited to selective demolition, door and door hardware replacement, painting, new floor to ceiling wall tile, new quartz epoxy flooring, removal and re-installation of existing toilet partitions, limited replacement of plumbing fixtures, replacement of existing light fixtures and fire alarm devices, and upgrades, as required to meet current ADA requirements.	\$80,000.00
<b>Narcoossee Elementary</b>		
Enclose Stairways	Enclose the two exterior end stairs by providing hollow metal frames in all existing openings, air conditioning, lighting, ceilings and VCT flooring.	\$100,000.00
<b>Narcoossee Middle</b>		
Air Conditioner Replacement for IDF Rooms	New air conditioners for eight communication closet rooms. Original equipment 15 years old past the end of life cycle.	\$80,000.00
<b>Neptune Middle</b>		
Carpet replacement	The carpet in the office and library is worn and permanently marked.	\$30,000.00
Gym Roof Repair	Remove existing roof system components that are to be salvaged; remove damaged areas of roof system; provide and install new standing seam metal panel roof system components to match the existing roof system; provide and install all sheet metal trim and accessories, and perform a final cleaning of all work areas affected by this project and dispose of all debris.	\$30,000.00
HVAC Core Space Renovation	The AC units break down at the start of the school year incapable of handling the AC requirements for the extreme heat as the campus is 24 years old. The district maintenance department is aware of the continuous breakdowns of the AC system and the high replacement costs. The units are rusting, have leaks and are beyond repair.	\$100,000.00
Indoor basketball court repair/replacement	Repair/replacement of areas of the floor that have buckled.	\$90,000.00
<b>Osceola County School for the Arts</b>		
Physical Education Space	During the 2009-2010 school year a physical field and clay track were added to our facility. There were no provisions made to provide the necessary equipment to maintain the track area and allow for its use each day (water and weeds). It is requested that the track be surfaced with a durable track surface material (pavement of some type). Drawing and permit needed for water. No drain (Sewer Line) at area, no electric and water supply area. Rejuvenate track surface and work with Finance to purchase needed equipment.	\$20,000.00
<b>Parkway Middle</b>		
Courtyard Drainage Improvements	To install drainage inlets and piping to relieve flooding of the courtyard area and between buildings.	\$50,000.00
Cyclical Boiler System Replacement	Boiler system in need of repair/replacement. Existing system is at the end of its useful life.	\$75,000.00
HVAC Core Space Renovation	Renovation of HVAC System that supports the Media Center, Administrative Offices and Cafeteria. The units are rusting, have leaks and is beyond repair.	\$100,000.00
Restroom Renovation Building 400	The scope of work will include, but is not limited to selective demolition, door and door hardware replacement, painting, new floor to ceiling wall tile, new quartz epoxy flooring, removal and re-installation of existing toilet partitions, limited replacement of plumbing fixtures, replacement of existing light fixtures and fire alarm devices, and upgrades, as required to meet current ADA requirements.	\$65,000.00
<b>Partin Settlement Elementary</b>		
Front Entrance Remodel	Create a new school entry that will not allow visitors access to the whole school.	\$400,000.00
<b>Pleasant Hill Elementary</b>		
HVAC Core Space Renovation	Renovation of HVAC System that supports the Media Center, Administrative Offices and Cafeteria. The units are rusting, have leaks and is beyond repair.	\$100,000.00
Restroom Renovation	The scope of work will include, but is not limited to selective demolition, door and door hardware replacement, painting, new floor to ceiling wall tile, new quartz epoxy flooring, removal and re-installation of existing toilet partitions, limited replacement of plumbing fixtures, replacement of existing light fixtures and fire alarm devices, and upgrades, as required to meet current ADA requirements.	\$80,000.00
<b>Poinciana High</b>		
Carpet Replacement	Carpeting to be removed and replaced in areas identified by the area zone manager.	\$75,000.00
HVAC Controls Replacement - All Buildings	Replace existing antiquated and failing HVAC control system. (This may be part of a bigger project (an ESCO) but if not still need to replace.)	\$140,000.00
Track Resurfacing	Resurface track	\$130,000.00
<b>Reedy Creek Elementary</b>		
Repave Parking Area	All paved areas are to be repaved and striped or resealed and striped, as needed. Approximately 100,000 square feet.	\$75,000.00
<b>Special Programs</b>		
Provide Covered Walkways to Modularity	Provide walkway covers to modular classrooms to comply with code. Needs drawings for wind allowance. Also needs permit.	\$30,000.00
<b>St. Cloud Middle</b>		
Build wall to Divide 2 Rooms 1-114 & 116	Build a wall between the two rooms so that they may be used as two classrooms instead of one open room.	\$5,000.00
Build Wall to Divide Room 1-115	Build a wall between the two rooms so that they may be used as two classrooms instead of one open room. (Room 1-115)	\$5,000.00
HVAC System Cooling Tower Replacement	Replace one (1) HVAC System cooling tower that was installed in 1995. There is another cooling tower that will need to be replaced at the same time, which serves MAES.	\$60,000.00
Media Center Carpet Replacement and Repainting	Replace the carpet in the Media Center and repaint the walls.	\$30,000.00

Facility	Scope of Work	Budget Request
<b>Transportation - Kissimmee</b>		
Painting - Building 1	Building exterior is faded and rusting.	\$100,000.00
<b>Ventura Elementary</b>		
Parking Lot Resurface	Seal and stripe parking lot and service areas.	\$60,000.00
Restroom Renovation	The scope of work will include, but is not limited to selective demolition, door and door hardware replacement, painting, new floor to ceiling wall tile, new quartz epoxy flooring, removal and re-installation of existing toilet partitions, limited replacement of plumbing fixtures, replacement of existing light fixtures and fire alarm devices, and upgrades, as required to meet current ADA requirements.	\$80,000.00
<b>Westside K8</b>		
Covered Walkway to Modulars	Provide walkway covers to modular classrooms to comply with code.	\$60,000.00

50 projects

**Total Budget Request:** \$3,831,250.00

**FUND 4XX**

**SPECIAL REVENUE FUND**



## 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.

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

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (COMBINED) - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
Other Federal Direct	190	124,259.80	935,746.15	(811,486.35)
Miscellaneous Federal Direct	199	1,300,000.00	1,300,000.00	0.00
Vocational Education Act	201	612,805.83	624,520.59	(11,714.76)
Race to the Top	214	3,207,287.34	4,962,915.08	(1,755,627.74)
Safe and Drug Free Schools	227	0.00	2,157.48	(2,157.48)
Individuals with Disabilities Education Act, PL94-142	230	11,601,411.89	11,020,376.49	581,035.40
Title I Targeted Assistance	240	17,047,815.37	19,559,144.59	(2,511,329.22)
Adult General Education	251	628,296.33	508,233.81	120,062.52
National School Lunch Act Lunch	261	16,400,000.00	15,600,000.00	800,000.00
National School Lunch Act Breakfast	262	4,285,000.00	3,950,000.00	335,000.00
National School Lunch Act Snack	263	332,000.00	280,000.00	52,000.00
U.S.D.A Commodities	265	1,500,000.00	1,485,654.00	14,346.00
Summer Feeding	267	966,000.00	620,000.00	346,000.00
Other Federal Through State	290	5,293,191.28	4,670,231.74	622,959.54
Emergency Immigrant	293	1,483,081.35	1,303,854.88	179,226.47
Total Federal		64,781,149.19	66,822,834.81	(2,041,685.62)
<b>STATE:</b>				
School Breakfast Supplement	337	164,000.00	149,000.00	15,000.00
Food Service Supplement	338	202,000.00	202,000.00	0.00
Miscellaneous State Sources	399	8,400.00	4,600.00	3,800.00
Total State		374,400.00	355,600.00	18,800.00
<b>LOCAL:</b>				
Interest, Including Profit on Investments	431	800.00	7,500.00	(6,700.00)
Food Service Sales	450	4,416,000.00	5,784,500.00	(1,368,500.00)
Pre-K Early Intervention	472	278,460.00	261,324.00	17,136.00
School-Aged Child Care Fees	473	2,500,000.00	2,500,000.00	0.00
Miscellaneous Local Sources	495	26,000.00	26,400.00	(400.00)
Total Local		7,221,260.00	8,579,724.00	(1,358,464.00)
<b>OTHER SOURCES:</b>				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		72,376,809.19	75,758,158.81	(3,381,349.62)
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable-Inventory	2711	416,365.00	416,365.37	(0.37)
Restricted for Grants and Programs	2729	14,559,277.99	11,527,980.05	3,031,297.94
Assigned for Other Programs	2749	1,015,935.75	774,560.19	241,375.56
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		15,991,578.74	12,718,905.61	3,272,673.13
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		88,368,387.93	88,477,064.42	(108,676.49)



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (COMBINED) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
Instruction	5000	27,297,585.62	26,269,788.71	1,027,796.91
Pupil Personnel Services	6100	1,315,236.34	1,189,185.73	126,050.61
Instructional Media	6200	101,527.35	50,258.88	51,268.47
Instruction and Curriculum Development	6300	5,406,393.18	7,402,216.06	(1,995,822.88)
Instructional Staff Training	6400	3,394,459.96	3,847,140.89	(452,680.93)
Instruction Related Technology	6500	83,000.39	62,622.56	20,377.83
General Administration	7200	203,021.30	1,139,058.03	(936,036.73)
School Administration	7300	1,500.00	2,296.69	(796.69)
Facilities Acquisition and Construction	7400	125,099.01	164,533.00	(39,433.99)
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	30,237,327.46	29,296,035.61	941,291.85
Central Services	7700	524,201.40	1,291,146.78	(766,945.38)
Pupil Transportation	7800	235,964.43	483,133.75	(247,169.32)
Operation of Plant	7900	2,834.99	0.00	2,834.99
Maintenance of Plant	8100	0.00	3,615.10	(3,615.10)
Administrative Technology Services	8200	1,321,184.48	1,773,885.77	(452,701.29)
Community Services	9100	4,308,825.44	4,197,732.20	111,093.24
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<b>74,558,161.35</b>	<b>77,172,649.76</b>	<b>(2,614,488.41)</b>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		<b>(2,181,352.16)</b>	<b>(1,414,490.95)</b>	<b>(766,861.21)</b>
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable-Inventory	2711	416,365.00	416,365.37	(0.37)
Restricted for Grants and Programs	2729	12,622,150.53	11,293,550.83	1,328,599.70
Assigned for Other Programs	2749	771,711.05	546,450.85	225,260.20
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<b>13,810,226.58</b>	<b>11,304,414.66</b>	<b>2,505,811.92</b>
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		<b>88,368,387.93</b>	<b>88,477,064.42</b>	<b>(108,676.49)</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (FOOD SERVICE) - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
Other Federal Direct	190	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
Race to the Top	214	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
National School Lunch Act Lunch	261	16,400,000.00	15,600,000.00	800,000.00
National School Lunch Act Breakfast	262	4,285,000.00	3,950,000.00	335,000.00
National School Lunch Act Snack	263	332,000.00	280,000.00	52,000.00
U.S.D.A Commodities	265	1,500,000.00	1,485,654.00	14,346.00
Summer Feeding	267	966,000.00	620,000.00	346,000.00
Other Federal Through State	290	0.00	0.00	0.00
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		23,483,000.00	21,935,654.00	1,547,346.00
<b>STATE:</b>				
School Breakfast Supplement	337	164,000.00	149,000.00	15,000.00
Food Service Supplement	338	202,000.00	202,000.00	0.00
Miscellaneous State Sources	399	8,400.00	4,600.00	3,800.00
Total State		374,400.00	355,600.00	18,800.00
<b>LOCAL:</b>				
Interest, Including Profit on Investments	431	800.00	7,500.00	(6,700.00)
Food Service Sales	450	4,416,000.00	5,784,500.00	(1,368,500.00)
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	26,000.00	26,400.00	(400.00)
Total Local		4,442,800.00	5,818,400.00	(1,375,600.00)
<b>OTHER SOURCES:</b>				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		28,300,200.00	28,109,654.00	190,546.00
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
Nonspendable-Inventory	2711	416,365.00	416,365.37	(0.37)
Restricted for Grants and Programs	2729	14,559,277.99	11,527,980.05	3,031,297.94
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		14,975,642.99	11,944,345.42	3,031,297.57
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		43,275,842.99	40,053,999.42	3,221,843.57

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (FOOD SERVICE) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FOOD SERVICE (Function 7600)</b>				
Salaries	100	8,050,772.10	7,748,604.68	302,167.42
Salaries-Overtime	102	216,200.00	138,000.00	78,200.00
Retirement	210	570,728.68	408,377.81	162,350.87
Social Security	220	633,584.08	3,027,080.34	(2,393,496.26)
Group Insurance	230	2,506,305.03	0.00	2,506,305.03
Workers' Compensation	240	275,929.23	200,000.00	75,929.23
Purchased Service	310	124,198.00	65,143.00	59,055.00
Travel	330	34,550.00	31,200.00	3,350.00
Administrative Travel	331	1,650.00	2,000.00	(350.00)
Repairs and Maintenance	350	146,957.21	48,350.00	98,607.21
Rentals	360	28,300.00	19,310.00	8,990.00
Communications	370	13,310.00	14,560.00	(1,250.00)
Postage	371	100.00	100.00	0.00
Other Purchased Services	390	512,295.31	162,512.00	349,783.31
Natural Gas	410	13,000.00	12,000.00	1,000.00
Propane or Bottled Gas	420	92,492.96	75,100.00	17,392.96
Electricity	430	11,000.00	11,000.00	0.00
Gasoline	450	15,587.90	11,500.00	4,087.90
Diesel Fuel	460	12,791.62	7,350.00	5,441.62
Supplies	510	1,637,012.71	1,468,100.00	168,912.71
Periodicals	530	0.00	50.00	(50.00)
Grease and Oil/Other	540	50.00	50.00	0.00
Repair Parts	550	16,000.00	9,000.00	7,000.00
Tires and Tubes	560	500.00	50.00	450.00
Food	570	12,031,105.44	10,426,000.00	1,605,105.44
USDA Donated Foods	580	1,500,000.00	1,485,654.00	14,346.00
Budget Reserves	593	345,480.21	270,000.00	75,480.21
Pest Control	595	41,600.00	26,940.00	14,660.00
AV Material	622	60.00	250.00	(190.00)
Furniture, Fixtures & Equipment (prop. rec.)	641	347,425.00	750,000.00	(402,575.00)
Furniture, Fixtures & Equipment (no prop. rec.)	642	29,290.00	31,000.00	(1,710.00)
Capitalized Computer Equipment	643	143,000.00	329,565.00	(186,565.00)
Non-capitalized Computer Equipment	644	101,713.94	15,000.00	86,713.94
Motor Vehicles Other Than Buses	652	300,000.00	142,084.00	157,916.00
Remodeling & Renovations	680	46,070.57	951,952.39	(905,881.82)
Non-Capitalized Remodel & Renovate	682	133,977.47	951,952.39	(817,974.92)
Capitalized Software	691	120,000.00	5,000.00	115,000.00
Non-capitalized Software	692	50.00	200.00	(150.00)
Dues and Fees	730	77,740.00	15,000.00	62,740.00
Other Personnel Services	750	100,000.00	36,000.00	64,000.00
Misc Exp/Indirect Cost	790	6,500.00	400,000.00	(393,500.00)
Total Appropriations		30,237,327.46	29,296,035.61	941,291.85
<b>OTHER USES:</b>				
Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		30,237,327.46	29,296,035.61	941,291.85
<b>ESTIMATED REVENUE LESS APPROPRIATIONS</b>		(1,937,127.46)	(1,186,381.61)	(750,745.85)
<b>FUND BALANCE AT END OF YEAR:</b>				
Nonspendable-Inventory	2711	416,365.00	416,365.37	(0.37)
Restricted for Grants and Programs	2729	12,622,150.53	11,293,550.83	1,328,599.70
Assigned for Other Programs	2749	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		13,038,515.53	10,757,963.81	2,280,551.72
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		43,275,842.99	40,053,999.42	3,221,843.57

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
Other Federal Direct	190	124,259.80	935,746.15	(811,486.35)
Miscellaneous Federal Direct	199	1,300,000.00	1,300,000.00	0.00
Vocational Education Act	201	612,805.83	624,520.59	(11,714.76)
Race to the Top	214	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	2,157.48	(2,157.48)
Individuals with Disabilities Education Act, PL94-142	230	11,601,411.89	11,020,376.49	581,035.40
Title I Targeted Assistance	240	16,903,241.36	18,918,298.06	(2,015,056.70)
Adult General Education	251	628,296.33	508,233.81	120,062.52
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
Summer Feeding	267	0.00	0.00	0.00
Other Federal Through State	290	5,293,191.28	4,670,229.51	622,961.77
Emergency Immigrant	293	1,483,081.35	1,303,854.88	179,226.47
Total Federal		37,946,287.84	39,283,416.97	(1,337,129.13)
<b>STATE:</b>				
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
<b>LOCAL:</b>				
Interest, Including Profit on Investments	431	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00
Pre-K Early Intervention	472	278,460.00	261,324.00	17,136.00
School-Aged Child Care Fees	473	2,500,000.00	2,500,000.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00
Total Local		2,778,460.00	2,761,324.00	17,136.00
<b>OTHER SOURCES:</b>				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		40,724,747.84	42,044,740.97	(1,319,993.13)
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
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	1,015,935.75	774,560.19	241,375.56
Unassigned	2750	0.00	0.00	0.00
Total Beginning Fund Balance		1,015,935.75	774,560.19	241,375.56
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		41,740,683.59	42,819,301.16	(1,078,617.57)

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
Instruction	5000	26,860,978.48	25,542,033.39	1,318,945.09
Pupil Personnel Services	6100	1,315,702.43	1,177,731.11	137,971.32
Instructional Media	6200	102,340.06	49,750.05	52,590.01
Instruction and Curriculum Development	6300	5,392,223.40	7,295,563.55	(1,903,340.15)
Instructional Staff Training	6400	2,377,228.95	2,340,148.52	37,080.43
Instruction Related Technology	6500	83,000.39	62,622.56	20,377.83
General Administration	7200	190,025.66	1,022,598.16	(832,572.50)
School Administration	7300	1,500.00	2,296.69	(796.69)
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	98,761.31	102,625.23	(3,863.92)
Pupil Transportation	7800	235,551.43	476,133.75	(240,582.32)
Operation of Plant	7900	2,834.99	0.00	2,834.99
Maintenance of Plant	8100	0.00	3,615.10	(3,615.10)
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	4,308,825.44	4,197,732.20	111,093.24
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<b>40,968,972.54</b>	<b>42,272,850.31</b>	<b>(1,303,877.77)</b>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		<b>(244,224.70)</b>	<b>(228,109.34)</b>	<b>(16,115.36)</b>
<b>FUND BALANCE AT END OF YEAR:</b>				
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	771,711.05	546,450.85	225,260.20
Unassigned	2750	0.00	0.00	0.00
Total Ending Fund Balance		<b>771,711.05</b>	<b>546,450.85</b>	<b>225,260.20</b>
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		<b>41,740,683.59</b>	<b>42,819,301.16</b>	<b>(1,078,617.57)</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (OTHER) - ESTIMATED REVENUE BY FUND- 2013-14**

Source	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	491 Extended Day	492 Pre-K Ext Day	Total
<b>FEDERAL:</b>							
Other Federal Direct	190	0.00	0.00	124,259.80	0.00	0.00	124,259.80
Miscellaneous Federal Direct	199	0.00	1,300,000.00	0.00	0.00	0.00	1,300,000.00
Vocational Education Act	201	612,805.83	0.00	0.00	0.00	0.00	612,805.83
Race to the Top	214	0.00	0.00	0.00	0.00	0.00	0.00
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	11,601,411.89	0.00	0.00	0.00	0.00	11,601,411.89
Title I Targeted Assistance	240	16,903,241.36	0.00	0.00	0.00	0.00	16,903,241.36
Adult General Education	251	628,296.33	0.00	0.00	0.00	0.00	628,296.33
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
Summer Feeding	267	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Through State	290	5,293,191.28	0.00	0.00	0.00	0.00	5,293,191.28
Emergency Immigrant	293	1,483,081.35	0.00	0.00	0.00	0.00	1,483,081.35
Total Federal		36,522,028.04	1,300,000.00	124,259.80	0.00	0.00	37,946,287.84
<b>STATE:</b>							
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
<b>LOCAL:</b>							
Interest, Including Profit on Investments	431	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
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00	278,460.00	278,460.00
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	278,460.00	2,778,460.00
<b>OTHER SOURCES:</b>							
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
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		36,522,028.04	1,300,000.00	124,259.80	2,500,000.00	278,460.00	40,724,747.84
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>							
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	964,840.31	51,095.44	1,015,935.75
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	964,840.31	51,095.44	1,015,935.75
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		36,522,028.04	1,300,000.00	124,259.80	3,464,840.31	329,555.44	41,740,683.59

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (OTHER) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2013-14**

Use	ACCT. NO.	420 Fed-State	421 Pell Grants	422 Federal Direct	491 Extended Day	492 Pre-K Ext Day	Total
Instruction	5000	26,848,427.56	0.00	4,421.22	0.00	8,129.70	26,860,978.48
Pupil Personnel Services	6100	1,312,694.86	0.00	0.00	3,007.57	0.00	1,315,702.43
Instructional Media	6200	102,340.06	0.00	0.00	0.00	0.00	102,340.06
Instruction and Curriculum Development	6300	5,346,932.04	0.00	45,291.36	0.00	0.00	5,392,223.40
Instructional Staff Training	6400	2,308,487.74	0.00	68,741.21	0.00	0.00	2,377,228.95
Instruction Related Technology	6500	83,000.39	0.00	0.00	0.00	0.00	83,000.39
General Administration	7200	185,708.49	0.00	4,317.17	0.00	0.00	190,025.66
School Administration	7300	1,500.00	0.00	0.00	0.00	0.00	1,500.00
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	97,272.47	0.00	1,488.84	0.00	0.00	98,761.31
Pupil Transportation	7800	235,551.43	0.00	0.00	0.00	0.00	235,551.43
Operation of Plant	7900	0.00	0.00	0.00	2,834.99	0.00	2,834.99
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	113.00	1,300,000.00	0.00	2,688,042.10	320,670.34	4,308,825.44
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
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<b>36,522,028.04</b>	<b>1,300,000.00</b>	<b>124,259.80</b>	<b>2,693,884.66</b>	<b>328,800.04</b>	<b>40,968,972.54</b>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(193,884.66)</b>	<b>(50,340.04)</b>	<b>(244,224.70)</b>
<b>FUND BALANCE AT END OF YEAR:</b>							
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	770,955.65	755.40	771,711.05
Unassigned	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>770,955.65</b>	<b>755.40</b>	<b>771,711.05</b>
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		<b>36,522,028.04</b>	<b>1,300,000.00</b>	<b>124,259.80</b>	<b>3,464,840.31</b>	<b>329,555.44</b>	<b>41,740,683.59</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (ARRA) - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
Other Federal Direct	190	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
Race to the Top	214	3,207,287.34	4,962,915.08	(1,755,627.74)
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	144,574.01	640,846.53	(496,272.52)
Adult General Education	251	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
Summer Feeding	267	0.00	0.00	0.00
Other Federal Through State	290	0.00	2.23	(2.23)
Emergency Immigrant	293	0.00	0.00	0.00
Total Federal		3,351,861.35	5,603,763.84	(2,251,902.49)
<b>STATE:</b>				
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
<b>LOCAL:</b>				
Interest, Including Profit on Investments	431	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
<b>OTHER SOURCES:</b>				
Transfers In	610	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		3,351,861.35	5,603,763.84	(2,251,902.49)
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>				
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
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		3,351,861.35	5,603,763.84	(2,251,902.49)



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (ARRA) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE - 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
Instruction	5000	436,607.14	727,755.32	(291,148.18)
Pupil Personnel Services	6100	(466.09)	11,454.62	(11,920.71)
Instructional Media	6200	(812.71)	508.83	(1,321.54)
Instruction and Curriculum Development	6300	14,169.78	106,652.51	(92,482.73)
Instructional Staff Training	6400	1,017,231.01	1,506,992.37	(489,761.36)
Instruction Related Technology	6500	0.00	0.00	0.00
General Administration	7200	12,995.64	116,459.87	(103,464.23)
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	125,099.01	164,533.00	(39,433.99)
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	425,440.09	1,188,521.55	(763,081.46)
Pupil Transportation	7800	413.00	7,000.00	(6,587.00)
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	1,321,184.48	1,773,885.77	(452,701.29)
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
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<b>3,351,861.35</b>	<b>5,603,763.84</b>	<b>(2,251,902.49)</b>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE AT END OF YEAR:</b>				
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		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		<b>3,351,861.35</b>	<b>5,603,763.84</b>	<b>(2,251,902.49)</b>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (ARRA) - ESTIMATED REVENUES BY FUND - 2013-14**

Source	ACCT. NO.	432 Fed Stimulus - Grants	433 Othr ARRA Stimulus	434 Race to the Top	435 Edu Jobs Fund	Total
<b>FEDERAL:</b>						
Other Federal Direct	190	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Direct	199	0.00	0.00	0.00	0.00	0.00
Vocational Education Act	201	0.00	0.00	0.00	0.00	0.00
Race to the Top	214	0.00	0.00	3,207,287.34	0.00	3,207,287.34
Safe and Drug Free Schools	227	0.00	0.00	0.00	0.00	0.00
Individuals with Disabilities Education Act, PL94-142	230	0.00	0.00	0.00	0.00	0.00
Title I Targeted Assistance	240	144,574.01	0.00	0.00	0.00	144,574.01
Adult General Education	251	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
National School Lunch Act Breakfast	262	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
U.S.D.A Commodities	265	0.00	0.00	0.00	0.00	0.00
Summer Feeding	267	0.00	0.00	0.00	0.00	0.00
Other Federal Through State	290	0.00	0.00	0.00	0.00	0.00
Emergency Immigrant	293	0.00	0.00	0.00	0.00	0.00
Total Federal		144,574.01	0.00	3,207,287.34	0.00	3,351,861.35
<b>STATE:</b>						
School Breakfast Supplement	337	0.00	0.00	0.00	0.00	0.00
Food Service Supplement	338	0.00	0.00	0.00	0.00	0.00
Miscellaneous State Sources	399	0.00	0.00	0.00	0.00	0.00
Total State		0.00	0.00	0.00	0.00	0.00
<b>LOCAL:</b>						
Interest, Including Profit on Investments	431	0.00	0.00	0.00	0.00	0.00
Food Service Sales	450	0.00	0.00	0.00	0.00	0.00
Pre-K Early Intervention	472	0.00	0.00	0.00	0.00	0.00
School-Aged Child Care Fees	473	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	495	0.00	0.00	0.00	0.00	0.00
Total Local		0.00	0.00	0.00	0.00	0.00
<b>OTHER SOURCES:</b>						
Transfers In	610	0.00	0.00	0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		144,574.01	0.00	3,207,287.34	0.00	3,351,861.35
<b>FUND BALANCE AT BEGINNING OF YEAR:</b>						
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00	0.00
Total Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00
<b>TOTAL EST REVENUE AND BEGINNING FD BAL</b>		144,574.01	0.00	3,207,287.34	0.00	3,351,861.35

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**SPECIAL REVENUE FUNDS (ARRA) - SUMMARY OF APPROPRIATIONS AND FUND BALANCE BY FUND - 2013-14**

Use	ACCT. NO.	432 Fed Stimulus - Grants	433 Othr ARRA Stimulus	434 Race to the Top	435 Edu Jobs Fund	Total
Instruction	5000	27,283.19	0.00	409,323.95	0.00	436,607.14
Pupil Personnel Services	6100	(466.09)	0.00	0.00	0.00	(466.09)
Instructional Media	6200	(812.71)	0.00	0.00	0.00	(812.71)
Instruction and Curriculum Development	6300	3,960.98	0.00	10,208.80	0.00	14,169.78
Instructional Staff Training	6400	89,568.08	0.00	927,662.93	0.00	1,017,231.01
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
General Administration	7200	10,701.28	0.00	2,294.36	0.00	12,995.64
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	125,099.01	0.00	125,099.01
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Service	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	14,339.28	0.00	411,100.81	0.00	425,440.09
Pupil Transportation	7800	0.00	0.00	413.00	0.00	413.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	1,321,184.48	0.00	1,321,184.48
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		144,574.01	0.00	3,207,287.34	0.00	3,351,861.35
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCE AT END OF YEAR:</b>						
Nonspendable-Inventory	2711	0.00	0.00	0.00	0.00	0.00
Restricted for Grants and Programs	2729	0.00	0.00	0.00	0.00	0.00
Assigned for Other Programs	2749	0.00	0.00	0.00	0.00	0.00
Unassigned	2750	0.00	0.00	0.00	0.00	0.00
Total Ending Fund Balance		0.00	0.00	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FD BAL</b>		144,574.01	0.00	3,207,287.34	0.00	3,351,861.35

**FUND 7XX**

**INTERNAL SERVICE FUND**



## 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.

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**INTERNAL SERVICE FUND 700 COMBINED - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
		0.00	0.00	0.00
Total Federal		0.00	0.00	0.00
<b>STATE:</b>				
		0.00	0.00	0.00
Total State		0.00	0.00	0.00
<b>LOCAL:</b>				
Interest	431	39,000.00	4,000.00	35,000.00
Premiums	484	53,188,000.00	52,030,000.00	1,158,000.00
Total Local		53,227,000.00	52,034,000.00	1,193,000.00
<b>OTHER SOURCES:</b>				
Transfers In		0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		53,227,000.00	52,034,000.00	1,193,000.00
<b>NET ASSETS AT BEGINNING OF YEAR:</b>				
Restricted Net Assets		23,549,010.44	21,792,696.10	1,756,314.34
Total Beginning Net Assets		23,549,010.44	21,792,696.10	1,756,314.34
<b>TOTAL EST REVENUE AND BEGINNING NET ASSETS</b>		76,776,010.44	73,826,696.10	2,949,314.34

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**INTERNAL SERVICE FUND 700 COMBINED - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>GROUP INSURANCE APPROPRIATIONS:</b>	7770			
Professional & Technical Services	3100	2,745,000.00	3,405,155.00	(660,155.00)
Insurance & Bond Premiums	3200	3,723,000.00	3,682,758.00	40,242.00
Supplies	5100	5,000.00	5,000.00	0.00
Claims Expense	7700	45,839,000.00	41,567,087.00	4,271,913.00
Total Group Insurance Appropriations		52,312,000.00	48,660,000.00	3,652,000.00
<b>OTHER USES:</b>				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		52,312,000.00	48,660,000.00	3,652,000.00
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		915,000.00	3,374,000.00	(2,459,000.00)
<b>NET ASSETS AT END OF YEAR:</b>				
Restricted Net Assets		24,464,010.44	25,166,696.10	(702,685.66)
Total Ending Net Assets		24,464,010.44	25,166,696.10	(702,685.66)
<b>TOTAL APPROPRIATIONS AND ENDING NET ASSETS</b>		76,776,010.44	73,826,696.10	2,949,314.34

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**HEALTH AND LIFE INSURANCE TRUST FUND - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
		0.00	0.00	0.00
Total Federal		0.00	0.00	0.00
<b>STATE:</b>				
		0.00	0.00	0.00
Total State		0.00	0.00	0.00
<b>LOCAL:</b>				
Interest	431	4,000.00	4,000.00	0.00
Premiums	484			
- Employer	.070	40,300,000.00	39,400,000.00	900,000.00
- Employee	.071	6,178,780.00	6,300,000.00	(121,220.00)
- Retiree/LOA	.072	2,300,000.00	1,900,000.00	400,000.00
- COBRA	.073	78,220.00	100,000.00	(21,780.00)
Miscellaneous	495	0.00	0.00	0.00
Total Local		48,861,000.00	47,704,000.00	1,157,000.00
<b>OTHER SOURCES:</b>				
Transfers In		0.00	0.00	0.00
Total Other Sources		0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		48,861,000.00	47,704,000.00	1,157,000.00
<b>NET ASSETS AT BEGINNING OF YEAR:</b>				
Restricted Net Assets*		16,648,736.00	14,516,022.37	2,132,713.63
Total Beginning Net Assets		16,648,736.00	14,516,022.37	2,132,713.63
<b>TOTAL EST REVENUE AND BEGINNING NET ASSETS</b>		65,509,736.00	62,220,022.37	3,289,713.63



**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**

**HEALTH AND LIFE INSURANCE TRUST FUND 711 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2013-14**

<b>Use</b>	<b>ACCT. NO.</b>	<b>2013-14 Tentative</b>	<b>2012-13 Budget</b>	<b>Difference</b>
<b>HEALTH &amp; LIFE INS APPROPRIATIONS:</b>	7770			
Professional & Technical Services	3100	2,540,000.00	3,200,000.00	(660,000.00)
Insurance & Bond Premiums	3200	979,000.00	975,000.00	4,000.00
Supplies	5100	5,000.00	5,000.00	0.00
Claims Expense	7700	44,460,000.00	40,150,000.00	4,310,000.00
Total Health & Life Ins Appropriations		<u>47,984,000.00</u>	<u>44,330,000.00</u>	<u>3,654,000.00</u>
<b>OTHER USES:</b>				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		<u>47,984,000.00</u>	<u>44,330,000.00</u>	<u>3,654,000.00</u>
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		<u>877,000.00</u>	<u>3,374,000.00</u>	<u>(2,497,000.00)</u>
<b>NET ASSETS AT END OF YEAR:</b>				
Restricted Net Assets*		17,525,736.00	17,890,022.37	(364,286.37)
Total Ending Net Assets		<u>17,525,736.00</u>	<u>17,890,022.37</u>	<u>(364,286.37)</u>
<b>TOTAL APPROPRIATIONS AND ENDING NET ASSETS</b>		<u>65,509,736.00</u>	<u>62,220,022.37</u>	<u>3,289,713.63</u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CASUALTY INSURANCE LOSS FUND 712 - ESTIMATED REVENUES - 2013-14**

Source	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>FEDERAL:</b>				
		0.00	0.00	0.00
Total Federal		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>STATE:</b>				
		0.00	0.00	0.00
Total State		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>LOCAL:</b>				
Interest	431	35,000.00	0.00	0.00
Premiums	484			
- Property & Casualty		2,850,000.00	2,810,000.00	40,000.00
- Workers Compensation		<u>1,481,000.00</u>	<u>1,520,000.00</u>	<u>(39,000.00)</u>
Total Local		<u>4,366,000.00</u>	<u>4,330,000.00</u>	<u>1,000.00</u>
<b>OTHER SOURCES:</b>				
Transfers In		0.00	0.00	0.00
Total Other Sources		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>		<u>4,366,000.00</u>	<u>4,330,000.00</u>	<u>1,000.00</u>
<b>NET ASSETS AT BEGINNING OF YEAR:</b>				
Restricted Net Assets		6,900,274.44	7,276,673.73	(376,399.29)
Total Beginning Net Assets		<u>6,900,274.44</u>	<u>7,276,673.73</u>	<u>(376,399.29)</u>
<b>TOTAL EST REVENUE AND BEGINNING NET ASSETS</b>		<u>11,266,274.44</u>	<u>11,606,673.73</u>	<u>(375,399.29)</u>

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL**  
**CASUALTY INSURANCE LOSS FUND 712 - SUMMARY OF APPROPRIATIONS AND NET ASSETS - 2013-14**

Use	ACCT. NO.	2013-14 Tentative	2012-13 Budget	Difference
<b>CASUALTY INSURANCE APPROPRIATIONS:</b>	7770			
Professional & Technical Services	3100	205,000.00	205,155.00	(155.00)
Insurance & Bond Premiums	3200	2,744,000.00	2,707,758.00	36,242.00
Supplies	5100	0.00	0.00	0.00
Claims Expense	7700	1,379,000.00	1,417,087.00	(38,087.00)
Total Casualty Insurance Appropriations		4,328,000.00	4,330,000.00	(2,000.00)
<b>OTHER USES:</b>				
Transfers Out		0.00	0.00	0.00
Total Other Financing Uses		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND OTHER USES</b>		4,328,000.00	4,330,000.00	(2,000.00)
<b>ESTIMATED REVENUES LESS APPROPRIATIONS</b>		38,000.00	0.00	3,000.00
<b>NET ASSETS AT END OF YEAR:</b>				
Restricted Net Assets		6,938,274.44	7,276,673.73	(373,399.29)
Total Ending Net Assets		6,938,274.44	7,276,673.73	(373,399.29)
<b>TOTAL APPROPRIATIONS AND ENDING NET ASSETS</b>		11,266,274.44	11,606,673.73	(375,399.29)

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

**INSURANCE RATES - 2013-14**

Description	Annual Rates
-------------	--------------

**ACTIVE EMPLOYEES:**

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	-
Spouse	4,580.00
Child(ren)	2,540.00
Family	6,300.00
Half-Family	1,900.00

**RETIREES:**

Board Contribution	-
--------------------	---

CIGNA CHOICE FUND HEALTH  
REIMBURSEMENT ARRANGEMENT (HRA)

Single	5,011.00
Spouce	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
Spouce	4,589.00
Child(ren)	5,850.00
Family	11,471.00