

2011-12

ADOPTED TENTATIVE BUDGET
ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 8, 2011

SCHOOL BOARD OF BREVARD COUNTY

Educational Services Facility
2700 Judge Fran Jamieson Way
Viera, FL 32940-6601

SUPERINTENDENT

Dr. Brian T. Binggeli

SCHOOL BOARD MEMBERS

Dr. Barbara A. Murray, Chairman
Amy Kneessy, Vice Chairman

Dr. Michael Krupp
Karen Henderson
Andy Ziegler

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**ADOPTED TENTATIVE BUDGET
2010-11 versus 2011-12**

FUND	2010-11 AMENDED BUDGET	2011-12 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	546,446,429	545,674,600	-771,829	-0.14
SPECIAL REVENUE	129,406,870	86,421,036	-42,985,834	-33.22
DEBT SERVICE	47,334,552	45,631,699	-1,702,853	-3.60
CAPITAL OUTLAY	155,210,037	116,273,433	-38,936,604	-25.09
ENTERPRISE	<u>9,527,763</u>	<u>8,757,190</u>	<u>-770,573</u>	<u>-8.09</u>
SUB TOTAL	887,925,651	802,757,958	-85,167,693	-9.59
LESS TRANSFERS	<u>44,065,192</u>	<u>38,483,402</u>	<u>-5,581,790</u>	<u>-12.67</u>
TOTAL	843,860,459	764,274,556	-79,585,903	-9.43
INTERNAL SERVICE	77,490,276	78,439,753	949,477	1.23

	ACTUAL 2010-11 MILLAGE	PROPOSED 2011-12 MILLAGE	DIFFERENCE	
			DIFFERENCE	%
OPERATING				
STATE REQUIRED	5.155	5.614	0.459	8.90
LOCAL LEVY	0.748	0.748	0.000	0.00
BOARD APPROVED ADDITIONAL 0.25 MILL	0.250	0.250	0.000	0.00
CAPITAL OUTLAY	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL	7.653	8.112	0.459	6.00

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY - ALL FUNDS
2011-12**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
REVENUES							
Federal Sources	2,584,386	65,016,267				67,600,653	0
State Sources	280,843,376	440,520	2,418,000	460,000		284,161,896	0
Local Sources	181,374,544	11,395,101	110,000	43,280,729	5,759,995	241,920,369	68,415,938
TOTAL REVENUES	464,802,306	76,851,888	2,528,000	43,740,729	5,759,995	593,682,918	68,415,938
Transfers In	1,299,035		36,884,367	300,000		38,483,402	0
Nonrevenue Sources				8,000,000		8,000,000	0
Fund Balance - July 1, 2011	79,573,259	9,569,148	6,219,332	64,232,704	2,997,195	162,591,638	10,023,815
TOTAL REVENUES, TRANSFERS AND BALANCES	545,674,600	86,421,036	45,631,699	116,273,433	8,757,190	802,757,958	78,439,753
EXPENDITURES							
Instruction	282,626,388	24,023,213				306,649,601	0
Pupil Personnel Services	15,756,056	6,426,629				22,182,685	0
Instructional Media Services	6,869,061	2,826				6,871,887	0
Instructional & Curriculum Development	9,909,299	8,883,713				18,793,012	0
Instructional Staff Training	1,110,763	4,348,187				5,458,950	0
Instructional Technology	6,888,040	1,017,401				7,905,441	0
Board of Education	982,917	0				982,917	0
General Administration	1,833,752	1,355,006				3,188,758	0
School Administration	34,352,471	24,078				34,376,549	0
Facilities Acquisition & Construction	985,810	0		18,501,602		19,487,412	0
Fiscal Services	2,467,536	0				2,467,536	0
Food Services	0	28,200,446				28,200,446	0
Central Services	6,040,493	49,650				6,090,143	69,358,330
Pupil Transportation Services	20,269,966	971,885				21,241,851	0
Operation of Plant	45,176,217	35,670				45,211,887	0
Maintenance of Plant	5,721,540	0				5,721,540	0
Administrative Technology Services	3,612,087	150,000				3,762,087	0
Community Services	50,000	894,354			5,140,413	6,084,767	0
Debt Service	550,000	0	40,868,680	18,000,000		59,418,680	0
TOTAL EXPENDITURES	445,202,394	76,383,059	40,868,680	36,501,602	5,140,413	604,096,148	69,358,330
Transfers Out	0	300,000	0	36,884,367	1,299,035	38,483,402	0
Reserved Fund Balance	87,711,889	2,350,000	4,763,019	42,887,464	0	137,712,372	9,081,423
Unreserved Fund Balance	12,760,317	7,387,977			2,317,742	22,466,036	
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	545,674,600	86,421,036	45,631,699	116,273,433	8,757,190	802,757,958	78,439,753

SCHOOL BOARD OF BREVARD COUNTY
SIX-YEAR HISTORY - REVENUE WITH FUND BALANCE - ALL FUNDS

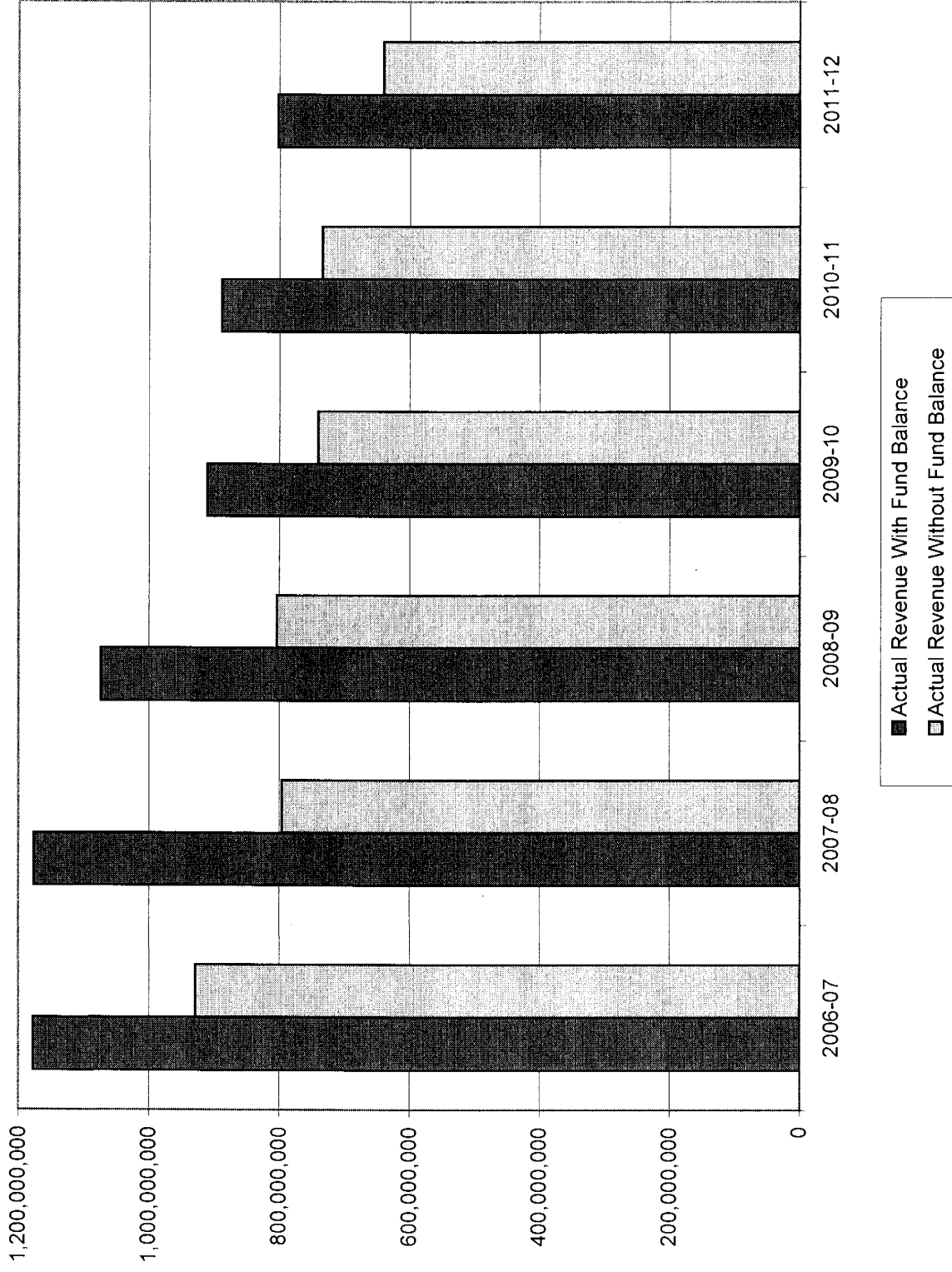
	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2006-07							
REVENUES	520,544,000	68,008,000	2,428,000	128,003,000	8,342,000	727,325,000	52,204,000
Transfers In	0	0	25,706,000	0	0	25,706,000	0
Nonrevenue Sources	1,147,000	0	0	174,711,000	0	175,858,000	0
TOTAL REVENUES	521,691,000	68,008,000	28,134,000	302,714,000	8,342,000	928,889,000	52,204,000
FUND BALANCE	41,980,000	8,685,000	4,174,000	191,207,000	2,361,000	248,407,000	35,358,000
TOTAL REVENUES AND FUND BALANCE	563,671,000	76,693,000	32,308,000	493,921,000	10,703,000	1,177,296,000	87,562,000
2007-08							
REVENUES	541,545,000	66,017,000	2,421,000	116,965,000	7,830,000	734,778,000	69,002,000
Transfers In	0	0	36,684,000	0	0	36,684,000	0
Nonrevenue Sources	12,007,000	0	0	20,405,000	0	32,412,000	0
TOTAL REVENUES	553,552,000	66,017,000	39,105,000	137,370,000	7,830,000	803,874,000	69,002,000
FUND BALANCE	40,295,000	7,214,000	3,061,000	319,594,000	2,464,000	372,628,000	32,296,000
TOTAL REVENUES AND FUND BALANCE	593,847,000	73,231,000	42,166,000	456,964,000	10,294,000	1,176,502,000	101,298,000
2008-09							
REVENUES	509,049,942	65,837,160	2,381,268	90,113,979	7,120,438	674,502,787	63,569,692
Transfers In	0	0	38,390,544	0	0	38,390,544	0
Nonrevenue Sources	5,942,183	0	0	51,755,360	0	57,697,543	0
TOTAL REVENUES	514,992,125	65,837,160	40,771,812	141,869,339	7,120,438	770,590,874	63,569,692
FUND BALANCE	49,414,627	5,891,288	4,106,132	242,238,039	1,173,989	302,824,075	22,505,331
TOTAL REVENUES AND FUND BALANCE	564,406,752	71,728,448	44,877,944	384,107,378	8,294,427	1,073,414,949	86,075,023
2009-10							
REVENUES	484,076,664	105,982,423	2,373,749	66,151,060	6,490,368	665,074,264	64,540,214
Transfers In	4,371,043	0	39,023,936	0	2,694,773	46,089,752	0
Nonrevenue Sources	2,059	0	0	29,348,905	0	29,350,964	0
TOTAL REVENUES	488,449,766	105,982,423	41,397,685	95,499,965	9,185,141	740,514,980	64,540,214
FUND BALANCE	42,379,001	6,316,736	4,570,318	116,034,339	961,454	170,261,848	15,106,491
TOTAL REVENUES AND FUND BALANCE	530,828,767	112,299,159	45,968,003	211,534,304	10,146,595	910,776,828	79,646,705
2010-11							
REVENUES	483,442,076	122,005,859	2,755,417	56,005,098	6,212,821	670,421,271	66,883,597
Transfers In	5,850,261	0	40,065,605	0	0	45,915,866	0
Nonrevenue Sources	0	0	0	18,143,129	0	18,143,129	0
TOTAL REVENUES	489,292,336	122,005,859	42,821,022	74,148,227	6,212,821	734,480,265	66,883,597
FUND BALANCE	57,154,093	7,401,011	4,513,530	81,061,810	3,314,942	153,445,386	10,606,679
TOTAL REVENUES AND FUND BALANCE	546,446,429	129,406,870	47,334,552	155,210,037	9,527,763	887,925,651	77,490,276
2011-12							
REVENUES	464,802,306	76,851,888	2,528,000	43,740,729	5,759,995	593,682,918	68,415,938
Transfers In	1,299,035	0	36,884,367	0	0	38,183,402	0
Nonrevenue Sources	0	0	0	8,300,000	0	8,300,000	0
TOTAL REVENUES	466,101,341	76,851,888	39,412,367	52,040,729	5,759,995	640,166,320	68,415,938
FUND BALANCE	79,573,259	9,569,148	6,219,332	64,232,704	2,997,195	162,591,638	10,023,815
TOTAL REVENUES AND FUND BALANCE	545,674,600	86,421,036	45,631,699	116,273,433	8,757,190	802,757,958	78,439,753

**SCHOOL BOARD OF BREVARD COUNTY
SIX-YEAR HISTORY - REVENUE WITHOUT FUND BALANCE - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2006-07							
REVENUES	520,544,000	68,008,000	2,428,000	128,003,000	8,342,000	727,325,000	52,204,000
Transfers In	0	0	25,706,000	0	0	25,706,000	0
Nonrevenue Sources	1,147,000	0	0	174,711,000	0	175,858,000	0
TOTAL REVENUES	521,691,000	68,008,000	28,134,000	302,714,000	8,342,000	928,889,000	52,204,000
2007-08							
REVENUES	541,545,000	66,017,000	2,421,000	116,965,000	7,830,000	734,778,000	69,002,000
Transfers In	0	0	36,684,000	0	0	36,684,000	0
Nonrevenue Sources	12,007,000	0	0	20,405,000	0	32,412,000	0
TOTAL REVENUES	553,552,000	66,017,000	39,105,000	137,370,000	7,830,000	803,874,000	69,002,000
2008-09							
REVENUES	509,049,942	65,837,160	2,381,268	90,113,979	7,120,438	674,502,787	63,569,692
Transfers In	0	0	38,390,544	0	0	38,390,544	0
Nonrevenue Sources	5,942,183	0	0	51,755,360	0	57,697,543	0
TOTAL REVENUES	514,992,125	65,837,160	40,771,812	141,869,339	7,120,438	770,590,874	63,569,692
2009-10							
REVENUES	484,076,664	105,982,423	2,373,749	66,151,060	6,490,368	665,074,264	64,540,214
Transfers In	4,371,043	0	39,023,936	0	2,694,773	46,089,752	0
Nonrevenue Sources	2,059	0	0	29,348,905	0	29,350,964	0
TOTAL REVENUES	488,449,766	105,982,423	41,397,685	95,499,965	9,185,141	740,514,980	64,540,214
2010-11							
REVENUES	483,442,076	122,005,859	2,755,417	56,005,098	6,212,821	670,421,271	66,883,597
Transfers In	5,850,261	0	40,065,605	0	0	45,915,866	0
Nonrevenue Sources	0	0	0	18,143,129	0	18,143,129	0
TOTAL REVENUES	489,292,336	122,005,859	42,821,022	74,148,227	6,212,821	734,480,265	66,883,597
2011-12							
REVENUES	464,802,306	76,851,888	2,528,000	43,740,729	5,759,995	593,682,918	68,415,938
Transfers In	1,299,035	0	36,884,367	0	0	38,183,402	0
Nonrevenue Sources	0	0	0	8,300,000	0	8,300,000	0
TOTAL REVENUES	466,101,341	76,851,888	39,412,367	52,040,729	5,759,995	640,166,320	68,415,938
SCHOOL BOARD OF BREVARD COUNTY SIX YEAR HISTORY - FUND BALANCE ONLY - ALL FUNDS							
	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2006-07							
Fund Balance - July 1, 2006	41,980,000	8,685,000	4,174,000	191,207,000	2,361,000	248,407,000	35,358,000
2007-08							
Fund Balance - July 1, 2007	40,295,000	7,214,000	3,061,000	319,594,000	2,464,000	372,628,000	32,296,000
2008-09							
Fund Balance - July 1, 2008	49,414,627	5,891,288	4,106,132	242,238,039	1,173,989	302,824,075	22,505,331
2009-10							
Fund Balance - July 1, 2009	42,379,001	6,316,736	4,570,318	116,034,339	961,454	170,261,848	15,106,491
2010-11							
Fund Balance - July 1, 2010	57,154,093	7,401,011	4,513,530	81,061,810	3,314,942	153,445,386	10,606,679
2011-12							
Fund Balance - July 1, 2010	79,573,259	9,569,148	6,219,332	64,232,704	2,997,195	162,591,638	10,023,815

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Six-Year History - Actual Total Revenue With And Without Fund Balance



2011-12 HIGHLIGHTS

	ESTIMATED 2010-11	PROJECTED 2011-12	DIFFERENCE	
			NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	5.155	5.614	0.459	8.90
DISCRETIONARY MILLAGE (OPERATING)	0.748	0.748	0.000	0.00
BOARD APPROVED ADDITIONAL 0.25 MILL(OPERATING)	0.250	0.250	0.000	0.00
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	7.653	8.112	0.459	6.00
TAX ROLL (NON-EXEMPT)	\$32,479,172,797	\$27,894,534,249	-\$4,584,638,548	-14.12
VALUE OF 1.000 MILL	\$31,180,006	\$26,778,753	-\$4,401,253	-14.12
STUDENT DATA, including charter schools:				
MEMBERSHIP	72,913	72,200	-713	-0.98
UNWEIGHTED FTE (FTE)*	71,192.82	70,317.21	-875.61	-1.23
WEIGHTED FTE (WFTE)*	76,987.79	76,199.66	-788.13	-1.02
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$489,292,337	\$466,101,341	-\$23,190,996	-4.74
BEGINNING BALANCES	<u>\$57,154,093</u>	<u>\$79,573,259</u>	<u>\$22,419,166</u>	<u>39.23</u>
TOTAL AVAILABLE FUNDS	\$546,446,430	\$545,674,600	-\$771,830	-0.14
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,675.58	\$7,760.19	\$84.61	1.10
AVAILABLE FUNDS PER WEIGHTED FTE	\$7,097.83	\$7,161.12	\$63.29	0.89
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,623.76	\$3,479.22	-\$144.54	-3.99
DISTRICT COST DIFFERENTIAL (DCD)	0.9938	1.0014	0.0076	0.76
STATE CATEGORICAL FUNDS (NOT INCLUDING FEDERAL STIMULUS)	\$132,832,586	\$128,688,403	-\$4,144,183	-3.12
CATEGORICALS AS % OF STATE DOLLARS	47.62%	45.82%	-1.80%	-3.77

2011-12 HIGHLIGHTS

CHANGES IN PERSONNEL

	ACTUAL 2010-11	PROJECTED 2011-12	DIFFERENCE	
			UNITS	PERCENT
<u>SCHOOLS</u>				
CLASSROOM TEACHERS	5,051.79	4,851.06	-200.73	-3.97
OTHER TEACHERS	307.82	290.99	-16.83	-5.47
INSTRUCTIONAL SUPPORT	37.80	34.80	-3.00	-7.94
ADMINISTRATIVE	220.00	231.00	11.00	5.00
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	3,182.91	3,156.56	-26.35	-0.83
TOTAL FOR SCHOOLS	8,801.32	8,565.41	-235.91	-2.68
<u>DEPARTMENTS</u>				
ADMINISTRATIVE	39.00	39.00	0.00	0.00
SUPPORT SERVICES	327.31	324.54	-2.77	-0.85
TOTAL FOR DEPARTMENTS (does not include board members)	366.31	363.54	-2.77	-0.76
DISTRICT TOTAL:	9,167.63	8,928.95	-238.68	-2.60

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.
This represents a savings of approximately \$4.21 million, which has been utilized in budgeting for other line items.

PERSONNEL STATISTICS

Unit Comparison of Schools and Departments (All Funds)

SCHOOLS	Actual Allocated Units 2010-11	Projected Allocated Units 2011-12	Difference	% of total
INSTRUCTIONAL - CLASSROOM				
Staffing Specialist	4,857.05	4,660.52	-196.53	52.20%
Resource Teachers	38.00	38.00	0.00	0.43%
Adult Ed. Resource Teachers	82.50	82.50	0.00	0.92%
Adult Ed. Teachers	14.30	13.30	-1.00	0.15%
	<u>59.94</u>	<u>56.74</u>	<u>-3.20</u>	<u>0.64%</u>
Subtotal	5,051.79	4,851.06	-200.73	54.33%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	217.70	200.87	-16.83	2.25%
Media Specialists	<u>90.12</u>	<u>90.12</u>	<u>0.00</u>	<u>1.01%</u>
Subtotal	307.82	290.99	-16.83	3.26%
INSTRUCTIONAL SUPPORT				
Psychologists	32.80	30.80	-2.00	0.34%
Child Find Specialists	<u>5.00</u>	<u>4.00</u>	<u>-1.00</u>	<u>0.04%</u>
Subtotal	37.80	34.80	-3.00	0.39%
ADMINISTRATIVE				
Principals	87.00	87.00	0.00	0.97%
Assistant Principals - 12 month	54.00	55.00	1.00	0.62%
Assistant Principal/Dean - 10 month	31.00	31.00	0.00	0.35%
Assistant Principals Elem. - 10 month	<u>48.00</u>	<u>58.00</u>	<u>10.00</u>	<u>0.65%</u>
Subtotal	220.00	231.00	11.00	2.59%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed. Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES					
Paraprofessionals	838.01	802.14	-35.87	8.98%	
Bus Drivers/Attendants	418.59	418.59	0.00	4.69%	
Auditorium Manager - EAP	6.00	6.00	0.00	0.07%	
Behavior Analyst - EAP	13.00	11.00	-2.00	0.12%	
District Child Care Coord - EAP	1.00	1.00	0.00	0.01%	
Technology - EAP	59.00	67.00	8.00	0.75%	
Cafeteria	442.02	458.38	16.36	5.13%	
Custodial	598.62	599.62	1.00	6.72%	
Class Crafts and Services	220.00	220.00	0.00	2.46%	
Clerical	403.92	400.56	-3.36	4.49%	
Child Care Coord./Asst.	182.75	172.27	-10.48	1.93%	
Subtotal	3,182.91	3,156.56	-26.35	35.35%	
SCHOOLS TOTAL	8,801.32	8,565.41	-235.91	95.93%	
NON-SCHOOLS (DEPARTMENTS)	Actual Allocated Units 2010-11	Projected Allocated Units 2011-12	Difference	% of total	
ADMINISTRATIVE					
Superintendent	1.00	1.00	0.00	0.01%	
Assistant Superintendents	6.00	6.00	0.00	0.07%	
Area Superintendents	3.00	3.00	0.00	0.03%	
Directors/Managers/Coordinators	29.00	29.00	0.00	0.32%	
Subtotal	39.00	39.00	0.00	0.44%	
SUPPORT SERVICES					
Executive/Administrative/Professional	148.00	147.00	-1.00	1.65%	
Cafeteria	3.88	3.88	0.00	0.04%	
Clerical	152.62	150.62	-2.00	1.69%	
Classified Crafts and Services	22.81	23.04	0.23	0.26%	
Subtotal	327.31	324.54	-2.77	3.63%	
NON-SCHOOL TOTAL	366.31	363.54	-2.77	4.07%	
DISTRICT TOTALS	9,167.63	8,928.95	-238.68	100.00%	

NOTES: 1) Source: Personnel Manpower Control Data
2) Department totals do not include School Board Members

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2010-11		2010-11		2011-12		2009-10 AMENDED VS. 2010-11 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
FEDERAL SOURCES								
3121 IMPACT AID	885,336	0.16	1,056,078	0.19	885,336	0.16	-170,742	-16.17
3202 MEDICAID REIMBURSEMENT	<u>800,000</u>	<u>0.15</u>	<u>2,624,632</u>	<u>0.48</u>	<u>1,699,050</u>	<u>0.31</u>	<u>-925,582</u>	<u>-35.27</u>
TOTAL FEDERAL	1,685,336	0.31	3,680,710	0.67	2,584,386	0.47	-1,096,324	-29.79
STATE SOURCES								
3310 F.E.F.P.	117,095,291	21.42	111,072,036	20.33	115,490,128	21.16	4,418,092	3.98
3310 SAFE SCHOOLS	1,717,176	0.31	1,718,832	0.31	1,650,861	0.30	-67,971	-3.95
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	19,159,324	3.50	19,159,324	3.51	18,168,871	3.33	-990,453	-5.17
3310 ESE GUARANTEED ALLOCATION	27,622,475	5.05	27,622,475	5.05	26,520,697	4.86	-1,101,778	-3.99
3310 READING ALLOCATION	2,632,212	0.48	2,642,466	0.48	2,516,943	0.46	-125,523	-4.75
3310 MERIT AWARD PROGRAM	92,534	0.02	92,369	0.02	93,495	0.02	1,126	1.22
3310 DJJ SUPPLEMENTAL ALLOCATION	169,527	0.03	148,207	0.03	150,683	0.03	2,476	1.67
3310 DECLINING ENROLLMENT ALLOCATION	504,919	0.09	385,550	0.07	852,491	0.16	466,941	121.11
3310 DISCRETIONARY MILLAGE COMPRESSION	4,865,977	0.89	4,947,901	0.91	6,647,086	1.22	1,699,185	34.34
3310 CRITICAL OPERATING NEEDS COMPRESSION	1,626,492	0.30	1,653,809	0.30	2,221,321	0.41	567,512	34.32
3310 FL TEACHERS LEAD PROGRAM *	900,089	0.16	900,089	0.16	853,154	0.16	-46,935	-5.21
3310 INSTRUCTIONAL MATERIALS *	5,875,036	1.07	5,875,061	1.08	5,619,081	1.03	-259,980	-4.42
3310 STUDENT TRANSPORTATION *	11,318,432	2.07	11,072,922	2.03	10,703,251	1.96	-369,671	-3.34
3310 VIRTUAL EDUCATION CONTRIBUTION	0	0.00	0	0.00	67,841	0.01	67,841	0.00
3315 WORKFORCE DEVELOPMENT	3,017,410	0.55	2,958,834	0.54	3,085,455	0.57	126,621	4.28
3317 PERFORMANCE BASED INCENTIVES	0	0.00	58,576	0.01	71,432	0.01	12,856	21.95
3318 ADULTS WITH DISABILITIES	448,907	0.08	441,415	0.08	356,238	0.07	-85,177	-19.30
3323 C.O. & D.S.	41,770	0.01	41,770	0.01	41,770	0.01	0	0.00
3341 RACING COMMISSION	223,250	0.04	223,250	0.04	223,250	0.04	0	0.00
3343 STATE LICENSE TAX	200,000	0.04	209,718	0.04	200,000	0.04	-9,718	-4.63
3344 LOTTERY ENHANCEMENT	198,051	0.04	269,932	0.05	205,759	0.04	-64,173	-23.77
3355 CLASS SIZE REDUCTION	78,651,849	14.39	79,102,055	14.48	78,242,606	14.34	-859,449	-1.09
3361 SCHOOL RECOGNITION	3,992,467	0.73	3,701,435	0.68	3,454,673	0.63	-246,762	-6.67
3363 EXCELLENT TEACHING PROGRAM	0	0.00	1,150,508	0.21	0	0.00	-1,150,508	-100.00
3371 VOLUNTARY PREKINDERGARTEN	2,133,000	0.39	2,111,929	0.39	2,092,000	0.38	-19,929	-0.94
3372 PREKINDERGARTEN	258,773	0.05	240,294	0.04	258,773	0.05	18,479	7.69
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,180,396	0.22	1,072,790	0.20	1,055,517	0.19	-17,273	-1.61
3399 MISCELLANEOUS STATE	0	0.00	69,778	0.01	0	0.00	-69,778	-100.00
TOTAL STATE	283,925,357	51.93	278,947,325	51.05	280,843,376	51.47	1,896,051	0.68

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2010-11		2010-11		2011-12		2009-10 AMENDED VS. 2010-11 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
LOCAL SOURCES								
341X AD VALOREM	182,714,834	33.42	183,862,302	33.65	169,937,966	31.14	-13,924,336	-7.57
341X PRIOR PERIOD ADJUSTED MILLAGE	1,336,606	0.24	1,336,606	0.24	428,460	0.08	-908,146	-67.94
341X CRITICAL OPERATING NEEDS	7,795,001	1.43	7,795,001	1.43	6,694,688	1.23	-1,100,313	-14.12
3424 TUITION	0	0.00	64,979	0.01	0	0.00	-64,979	0.00
3425 RENT	187,000	0.03	281,648	0.05	187,000	0.03	-94,648	-33.61
343X INCOME/INVESTMENTS	278,893	0.05	200,750	0.04	278,893	0.05	78,143	38.93
346X ADULT STUDENT FEES	96,000	0.02	88,121	0.02	96,000	0.02	7,879	8.94
347X OTHER STUDENT FEES	162,000	0.03	85,518	0.02	162,000	0.03	76,482	89.43
3494 FEDERAL-INDIRECT	1,733,542	0.32	1,343,484	0.25	1,320,742	0.24	-22,742	-1.69
3499 FOOD SERVICE-INDIRECT	749,977	0.14	722,997	0.13	642,545	0.12	-80,452	-11.13
3494 FEDERAL ARRA-INDIRECT	1,988,015	0.36	1,744,541	0.32	35,213	0.01	-1,709,328	-97.98
349X MISCELLANEOUS LOCAL	1,591,037	0.29	3,288,094	0.60	1,591,037	0.29	-1,697,057	-51.61
TOTAL LOCAL	198,632,905	36.33	200,814,041	36.75	181,374,544	33.24	-19,439,497	-9.68
OTHER FINANCING SOURCES								
3630 TRANSFERS FROM CAPITAL PROJECTS	4,030,915	0.74	4,290,104	0.79	0	0.00	-4,290,104	-100.00
3690 TRANSFER FROM ENTERPRISE FUND	1,299,035	0.24	1,299,587	0.24	1,299,035	0.00	-552	-0.04
3741 INSURANCE LOSS RECOVERY	0	0.00	259,533	0.05	0	0.00	-259,533	0.00
3742 OTHER LOSS RECOVERY	0	0.00	1,037	0.00	0	0.00	-1,037	1.00
TOTAL OTHER	5,329,950	0.97	5,850,261	1.07	1,299,035	0.24	-4,551,226	-77.80
TOTAL REVENUE	489,573,547	89.55	489,292,337	89.54	466,101,341	85.42	-23,190,996	-4.74
FUND BALANCE JULY 1:								
RESERVED	57,154,093	10.45	57,154,093	10.46	79,573,259	14.58	22,419,166	39.23
UNRESERVED	0	0.00	0	0.00	0	0.00	0	0.00
PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00
	57,154,093	10.45	57,154,093	10.46	79,573,259	14.58	22,419,166	39.23
GRAND TOTAL	546,727,640	100.00	546,446,429	100.00	545,674,600	100.00	-771,830	-0.14

* For 2009-10 these revenues have been reclassified from State Categorical Programs to become a part of the State FEFF.

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2010-11	PROJECTED 2011-12	DIFFERENCE	% CHANGE
FTE	71,192.82	70,317.21	-875.61	-1.23
WEIGHTED FTE	76,987.79	76,199.66	-788.13	-1.02
BASE STUDENT ALLOCATION	\$3,623.76	\$3,479.22	-\$144.54	-3.99
W/FE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$278,985,274	\$265,115,381	-\$13,869,893	-4.97
DISTRICT COST DIFFERENTIAL	0.9938	1.0014	0.0076	0.76
W/FE X BSA X DCD (BASE FEFP FUNDING)	\$277,255,565	\$265,486,543	-\$11,769,022	-4.24
SAFE SCHOOLS	\$1,718,832	\$1,650,861	-\$67,971	-3.95
ESE GUARANTEED ALLOCATION	\$27,622,475	\$26,520,697	-\$1,101,778	-3.99
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$19,159,324	\$18,168,871	-\$990,453	-5.17
DECLINING ENROLLMENT SUPPLEMENT	\$385,550	\$852,491	\$466,941	121.11
DJJ SUPPLEMENT ALLOCATION	\$148,207	\$150,683	\$2,476	1.67
DISCRETIONARY MILLAGE COMPRESSION (0.748 mill)	\$4,947,901	\$6,647,086	\$1,699,185	34.34
DISCRETIONARY MILLAGE COMPRESSION (0.250 mill)	\$1,653,809	\$2,221,321	\$567,512	34.32
READING ALLOCATION	\$2,642,466	\$2,516,943	-\$125,523	-4.75
MERIT AWARD PROGRAM (MAP)	\$92,369	\$93,495	\$1,126	1.22
TEACHERS LEAD	\$900,089	\$853,154	-\$46,935	-5.21
INSTRUCTIONAL MATERIALS	\$5,879,061	\$5,619,081	-\$259,980	-4.42
STUDENT TRANSPORTATION	\$11,072,922	\$10,703,251	-\$369,671	-3.34
STATE STABILIZATION ALLOCATION	\$23,423,688	\$0	-\$23,423,688	-100.00
VIRTUAL EDUCATION CONTRIBUTION	\$0	\$67,841	\$67,841	0.00
GROSS STATE AND LOCAL FEFP	\$376,902,258	\$341,552,318	-\$35,349,940	-9.38
REQUIRED LOCAL EFFORT/FEEES	-\$159,392,190	-\$149,907,459	\$9,484,731	-5.95
PRORATION TO FUNDS AVAILABLE	\$0	-\$44,478	-\$44,478	0.00
PRIOR YEAR ADJUSTMENT	-\$85,733	\$0	\$85,733	-100.00
GROSS STATE FEFP (EXCLUDING STABILIZATION)	\$194,000,647	\$191,600,381	-\$2,400,266	-1.24
CLASS SIZE REDUCTION ALLOCATION	\$78,713,774	\$78,242,606	-\$471,168	-0.60
DISTRICT LOTTERY & SCHOOL RECOGNITION ALLOCATION	\$3,971,352	\$3,660,432	-\$310,920	-7.83
INSTRUCTIONAL MATERIALS SCHOLARSHIP DEDUCTIONS	-\$81,237	\$0	\$81,237	-100.00
PRIOR YEAR ADJUSTMENTS FOR SCHOLARSHIP DEDUCTIONS	-\$1,608	\$0	\$1,608	-100.00
MCKAY SCHOLARSHIPS	-\$6,622,761	\$0	\$6,622,761	-100.00
NET STATE DOLLARS	\$289,980,167	\$273,503,419	\$3,523,252	1.31

* MCKAY ESTIMATED AT \$7,970,277 FOR 2011-12

**ASSESSMENT AND AD VALOREM TAX REVENUE
OPERATING FUND ONLY**

	ESTIMATED 2010-11	PROJECTED 2011-12	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$32,479,172,797	\$27,894,534,249	-\$4,584,638,548	-14.12
96% OF VALUE	\$31,180,005,885	\$26,778,752,879	-\$4,401,253,006	-14.12
REQUIRED LOCAL EFFORT *	\$159,392,190	\$149,907,459	-\$9,484,731	-5.95
LOCAL TAX DOLLARS - DISCRETIONARY	\$23,322,644	\$20,030,507	-\$3,292,137	-14.12
LOCAL TAX DOLLARS - CRITICAL NEEDS (OPERATING) *	\$7,795,001	\$6,694,688	-\$1,100,313	-14.12
TOTAL LOCAL TAXES	\$190,509,835	\$176,632,654	-\$13,877,181	-7.28
VALUE OF 1 MILL	\$31,180,006	\$26,778,753	-\$4,401,253	-14.12

2010-11 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 4/21/2011

2011-12 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/15/2011

NOTE: * DOES NOT INCLUDE PPFAM (PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE)

NOTE: * CRITICAL NEEDS OPERATING MILLAGE NO LONGER A PART OF THE F.F.F.P. CALCULATION BEGINNING IN 2011-12

OPERATING FUND
EXPENDITURES BY OBJECT

OBJECT	2010-11		2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 TENTATIVE AMOUNT	%	2010-11 AMENDED VS. 2011-12 TENTATIVE AMOUNT	%
111 ADMINISTRATIVE SALARY	19,676,217	3.60	20,441,045	4.38	19,961,956	3.65	20,174,995	3.70	213,039	0.04	213,039	1.07
121 TEACHER SALARY	204,997,181	37.50	211,802,406	45.37	212,403,565	38.87	216,336,226	39.65	3,932,661	0.72	3,932,661	1.85
123 SUPPLEMENTS	5,513,245	1.01	5,603,014	1.20	6,171,413	1.13	5,339,840	0.98	-831,573	-0.15	-831,573	-13.47
141 SUBSTITUTE SALARY	4,179,657	0.78	3,627,618	0.78	4,420,303	0.81	3,359,909	0.62	-1,060,394	-0.20	-1,060,394	-23.99
151 PARAPROFESSIONALS	8,542,961	1.56	8,194,941	1.76	9,011,666	1.65	8,837,526	1.62	-174,140	-0.03	-174,140	0.00
161 HOURLY SALARY	43,781,040	8.01	33,186,301	7.11	35,690,666	6.53	43,147,202	7.91	7,456,535	1.39	7,456,535	20.89
164 OVERTIME HOURLY SUPPORT	0	0.00	385,701	0.08	21,519	0.00	0	0.00	-21,519	-0.00	-21,519	-100.00
165 ADDITIONAL TIME WORKED	0	0.00	229,436	0.05	-1,109	0.00	0	0.00	1,109	0.00	1,109	100.00
171 SCHOOL BOARD SALARY	180,000	0.03	180,000	0.04	180,000	0.03	180,000	0.03	0	0.00	0	0.00
181 EAP SALARY	10,461,835	1.91	9,846,811	2.11	9,758,141	1.79	10,822,982	1.98	1,064,841	0.20	1,064,841	10.91
191 TEMPORARY SALARY	35,188	0.01	88,858	0.02	76,052	0.01	35,188	0.01	-40,904	-0.01	-40,904	-53.76
1XX SALARIES TOTAL	297,367,323	54.39	293,586,131	62.88	297,694,213	54.48	308,233,868	56.49	10,539,655	1.94	10,539,655	3.54
210 RETIREMENT	31,661,226	5.79	30,097,648	6.45	30,089,139	5.51	14,737,201	2.70	-15,351,938	-2.74	-15,351,938	-51.02
220 FICA	22,284,530	4.08	20,791,002	4.45	21,666,167	3.96	23,166,830	4.25	1,500,663	0.27	1,500,663	6.93
231 LIFE INSURANCE	714,934	0.13	588,103	0.13	697,792	0.13	537,139	0.10	-160,653	-0.03	-160,653	-23.02
232 HOSPITALIZATION	35,430,747	6.48	31,525,338	6.75	32,402,218	5.93	38,313,502	7.02	5,911,284	1.07	5,911,284	18.24
241 WORK COMP. - GENERAL	1,426,447	0.26	1,524,988	0.33	1,451,720	0.27	1,494,985	0.27	43,266	0.01	43,266	2.98
242 WORK COMP. - BUS DRIVER	456,667	0.08	302,731	0.06	289,881	0.05	449,814	0.08	159,933	0.03	159,933	55.17
243 WORK COMP. - MAINTENANCE	652,559	0.12	450,252	0.10	406,204	0.07	632,825	0.12	226,621	0.04	226,621	55.79
244 WORK COMP. - CAFETERIA	9,212	0.00	9,134	0.00	8,944	0.00	8,944	0.00	-874	-0.00	-874	-8.90
250 UNEMPLOYMENT	275,000	0.05	452,987	0.10	452,987	0.08	275,000	0.05	-177,987	-0.03	-177,987	-39.29
2XX FRINGE TOTAL	92,911,321	16.99	85,742,191	18.37	87,465,925	16.01	79,616,240	14.59	-7,849,685	-1.38	-7,849,685	-8.97
TOTAL SALARIES AND FRINGES	390,278,644	0.71	379,328,322	81.25	385,160,138	0.70	387,850,108	0.71	2,689,970	0.00	2,689,970	0.70
311 LEGAL SERVICES	282,903	0.05	288,735	0.06	324,966	0.06	282,903	0.05	-42,063	-0.01	-42,063	-12.94
312 PROFESSIONAL/TECHNICAL	10,516,617	1.92	34,183,217	7.32	35,989,622	6.59	10,399,144	1.91	-25,590,478	-4.54	-25,590,478	-71.11
314 MEDICAL TESTS	66,725	0.01	87,848	0.02	94,457	0.02	66,725	0.01	-27,732	-0.00	-27,732	-29.36
315 REIMBURSE TUITION AND BOOKS	116,500	0.02	1,200	0.00	150,925	0.03	116,500	0.02	-34,425	-0.01	-34,425	-22.81
321 TRANSPORTATION INSURANCE	253,024	0.05	266,824	0.06	253,024	0.05	266,824	0.05	13,800	0.00	13,800	5.45
322 PROPERTY INSURANCE	3,756,501	0.69	4,536,584	0.97	4,536,584	0.83	4,526,281	0.83	-10,303	-0.00	-10,303	-0.23
323 LIABILITY INSURANCE	615,223	0.11	616,077	0.13	677,939	0.12	652,357	0.12	-25,582	-0.00	-25,582	-3.77
324 FIDELITY BOND INSURANCE	10,145	0.00	10,145	0.00	12,153	0.00	10,176	0.00	-1,977	-0.00	-1,977	-16.27
325 FLEET INSURANCE	51,483	0.01	51,483	0.01	51,483	0.01	51,483	0.01	0	0.00	0	0.00
326 DRIVERS ED INSURANCE	8,959	0.00	8,959	0.00	8,959	0.00	8,959	0.00	0	0.00	0	0.00

OPERATING FUND
EXPENDITURES BY OBJECT

OBJECT	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 TENTATIVE AMOUNT	%
331 TRAVEL - IN-COUNTY	231,090	0.04	184,641	0.04	307,286	0.06	206,629	0.04	-100,657	-32.76
332 TRAVEL - OUT-OF-COUNTY	333,805	0.06	241,561	0.05	411,496	0.08	314,260	0.06	-97,236	-23.63
333 TRAVEL - OUT-OF-STATE	3,500	0.00	123,679	0.03	136,784	0.03	12,500	0.00	-124,284	-90.86
351 REPAIR - INSTRUCTIONAL	15,479	0.00	39,840	0.01	67,466	0.01	12,629	0.00	-52,137	-80.50
352 REPAIR - NON-INSTRUCTIONAL	87,444	0.02	84,137	0.02	108,341	0.02	82,662	0.02	-25,679	-23.70
353 MAINFRAME MAINTENANCE	186,300	0.03	159,351	0.03	182,225	0.03	103,300	0.02	-78,925	-43.31
354 SPECIALIZED SERVICES	1,153,344	0.21	1,081,428	0.23	1,482,969	0.27	1,266,544	0.23	-216,425	-14.59
355 REPAIR - GENERAL MAINTENANCE	0	0.00	2,903	0.00	7,828	0.00	0	0.00	-7,828	-100.00
356 MAINT AND WARRANTY AGREEMENTS	262,285	0.05	79,243	0.02	146,691	0.03	266,055	0.05	119,364	81.37
357 MAINTENANCE FEES - HARDWARE	0	0.00	467	0.00	467	0.00	0	0.00	-467	-100.00
360 RENTALS	703,185	0.13	269,050	0.06	311,993	0.06	630,805	0.12	318,812	102.19
361 SOFTWARE RENTAL	175,602	0.03	33,970	0.01	60,330	0.01	175,602	0.03	115,272	191.07
363 HARDWARE LEASE	103,200	0.02	64,001	0.01	102,974	0.02	97,200	0.02	-5,774	-5.61
364 MAINTENANCE FEES - SOFTWARE	89,642	0.02	369,559	0.08	388,907	0.07	88,642	0.02	-300,265	-77.21
365 SUBSCRIPTION FEES - SOFTWARE	360,000	0.07	510,723	0.11	659,859	0.12	360,000	0.07	-299,859	-45.44
371 TELEPHONE BASE	334,609	0.06	342,623	0.07	364,326	0.07	336,180	0.06	-28,146	-7.73
372 TELEPHONE LONG DISTANCE	49,294	0.01	15,913	0.00	64,572	0.01	48,192	0.01	-16,380	-25.37
373 POSTAGE	232,711	0.04	162,276	0.03	258,866	0.05	193,665	0.04	-65,201	-25.19
374 TELEPHONE EQUIPMENT	146,494	0.03	116,294	0.02	170,744	0.03	145,950	0.03	-24,794	-14.52
375 TELEPHONE MAINTENANCE	159,565	0.03	196,387	0.04	164,241	0.03	154,673	0.03	-9,568	-5.83
376 PDA DATA USAGE	26,587	0.01	16,212	0.00	20,773	0.00	13,375	0.00	-7,398	-35.61
377 PDA VOICE/CELL	87,905	0.02	140,037	0.03	105,167	0.02	73,218	0.01	-31,949	-30.38
378 DATA COMMUNICATIONS SERVICES	939,682	0.17	831,578	0.18	1,385,064	0.25	897,836	0.16	-487,228	-35.18
384 WATER	985,756	0.18	811,347	0.17	986,359	0.18	933,937	0.17	-52,422	-5.31
385 REFUSE	822,539	0.15	690,285	0.15	822,904	0.15	782,639	0.14	-40,265	-4.89
386 RECYCLING	38,445	0.01	118,036	0.03	39,220	0.01	38,175	0.01	-1,045	-2.66
387 SEWER	1,138,628	0.21	914,815	0.20	1,138,882	0.21	1,046,242	0.19	-92,640	-8.13
388 LANDFILL	768,398	0.14	330,821	0.07	343,670	0.06	355,372	0.07	11,702	3.40
391 PRINTING	1,459,287	0.27	1,407,635	0.30	1,929,050	0.35	1,300,020	0.24	-629,030	-32.61
393 DRY CLEANING	26,036	0.00	4,331	0.00	6,062	0.00	4,403	0.00	-1,659	-0.00
394 LINEN SERVICE	40,300	0.01	32,546	0.01	37,938	0.01	38,850	0.01	912	2.40
395 PEST CONTROL	51,122	0.01	3,528	0.00	3,830	0.00	17,965	0.00	14,135	369.01
397 ISOLATED TRANSPORTATION	9,900	0.00	0	0.00	0	0.00	9,900	0.00	9,900	0.00
399 PRINTING CHARGE-BACK	-700,000	-0.13	-468,767	-0.10	-700,000	-0.13	-650,000	-0.12	50,000	-7.14
3XX PURCHASED SERVICES TOTAL	26,002,214	4.76	48,961,522	8.96	53,614,696	9.81	25,738,772	4.72	-27,875,924	-51.99
410 NATURAL GAS	236,606	0.04	159,702	0.03	236,606	0.04	183,398	0.03	-53,208	-22.49
420 BOTTLED GAS	149,659	0.03	155,153	0.03	146,346	0.03	137,625	0.03	-8,721	-5.96
430 ELECTRICITY	13,327,338	2.44	11,929,261	2.56	14,488,830	2.65	12,500,338	2.29	-1,988,492	-13.72

OPERATING FUND
EXPENDITURES BY OBJECT

OBJECT	2010-11 ADOPTED BUDGET		2010-11 ACTUAL EXPENDITURES		2010-11 AMENDED VS. 2011-12 TENTATIVE		2010-11 AMENDED VS. 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	AMOUNT	%
440 FUEL OIL	16,187	0.00	22,932	0.00	16,187	0.00	17,965	110.98
450 GASOLINE	941,873	0.17	475,649	0.10	541,339	0.10	405,009	74.82
460 DIESEL	1,567,565	0.29	2,414,968	0.52	2,463,754	0.45	603,811	24.51
470 ENERGY RESERVE AT SCHOOLS	0	0.00	0	0.00	971,886	0.18	-971,886	-100.00
4XX ENERGY SERVICES TOTAL	16,239,228	2.97	15,157,665	3.25	18,864,947	3.45	-1,023,635	-5.43
511 SUPPLIES	5,443,123	1.00	5,689,950	1.22	12,146,597	2.22	-7,744,633	-63.76
515 FINANCIAL PROCESSING SUPPORT	17,820	0.00	6,910	0.00	6,910	0.00	10,910	157.90
516 INSTRUCTIONAL PROC. SUPPORT	20,898	0.00	15,125	0.00	19,829	0.00	1,069	5.39
521 NON-STATE ADOPTED TEXTBOOKS	2,856,331	0.52	1,198,143	0.26	2,359,393	0.43	367,039	15.56
522 STATE ADOPTED TEXTBOOKS	2,610,480	0.48	5,803,192	1.24	7,030,266	1.29	-4,525,582	-64.37
530 PERIODICALS	30,785	0.01	24,536	0.01	34,586	0.01	-8,298	-23.99
544 GREASE/OIL	26,360	0.00	56,825	0.01	57,526	0.01	-31,166	-54.18
550 REPAIR PARTS	514,864	0.09	775,519	0.17	787,786	0.14	-234,873	-29.81
560 TIRES/TUBES	175,864	0.03	228,741	0.05	230,538	0.04	-54,674	-23.72
594 UNIFORMS	173,276	0.03	80,471	0.02	147,197	0.03	21,579	14.66
5XX SUPPLIES/MATERIALS TOTAL	11,869,810	2.17	13,879,412	2.97	22,820,627	4.18	-12,198,628	-53.45
611 LIBRARY BOOKS -	0	0.00	0	0.00	0	0.00	0	0.00
612 LIBRARY BOOKS - REPLACEMENT	378,589	0.07	367,028	0.08	400,396	0.07	-54,140	-13.52
621 AV MATERIALS > \$1,000	26,754	0.00	0	0.00	17,050	0.00	21,804	27.88
622 AV MATERIALS < 1,000	16,071	0.00	31,904	0.01	46,576	0.01	10,626	0.00
641 FURN/FIXT/EQUIP > \$1,000	442,269	0.08	0	0.00	818,540	0.15	-403,848	-50.66
642 FURN/FIXT/EQUIP < \$1,000	206,207	0.04	404,590	0.09	1,165,477	0.21	-189,092	-83.78
643 COMPUTER HARDWARE > \$1,000	441,590	0.08	689,653	0.14	881,665	0.16	-406,548	-53.89
644 COMPUTER HARDWARE < \$1,000	271,725	0.05	403,447	0.09	1,239,849	0.23	-946,428	-0.00
652 OTHER VEHICLES	226,159	0.04	274,672	0.06	312,300	0.06	-86,141	-27.58
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	75,403	0.02	80,594	0.01	-78,094	-96.90
681 REMODEL - CONTRACTED	0	0.00	54,571	0.01	515,999	0.09	-515,999	-100.00
682 REMODEL - IN-HOUSE	52,692	0.01	2,369	0.00	3,224	0.00	49,468	1,534.23
684 REMODEL - PROF FEES	0	0.00	9,954	0.00	53,784	0.01	-42,934	-79.83
691 COMPUTER SOFTWARE > \$1,000	161,634	0.03	125,541	0.03	381,070	0.07	-219,828	-57.69
692 COMPUTER SOFTWARE < \$1,000	351,621	0.06	215,982	0.05	191,232	0.03	152,184	79.58
693 LICENSE FEES - SOFTWARE	59,204	0.01	571,567	0.12	635,072	0.12	-582,610	-97.74
6XX CAPITAL OUTLAY TOTAL	2,634,515	0.48	4,369,846	0.94	6,742,848	1.23	-4,221,932	-62.61

OPERATING FUND
EXPENDITURES BY OBJECT

OBJECT	2010-11 ADOPTED BUDGET		2010-11 ACTUAL EXPENDITURES		2010-11 AMENDED BUDGET		2011-12 TENTATIVE BUDGET		2010-11 AMENDED VS. 2011-12 TENTATIVE	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	%
729 TAN INTEREST	500,000	0.09	0	0.00	500,000	0.09	500,000	0.09	0	0.00
730 DEBT SERVICE FEES	50,000	0.01	1,500	0.00	50,000	0.01	50,000	0.01	0	0.00
737 DUES/FEES	668,239	0.12	1,653,335	0.35	2,328,618	0.43	614,340	0.11	-1,714,278	-73.62
738 FINGERPRINT FEES PAID	124,449	0.02	259,781	0.06	259,781	0.05	172,500	0.03	-87,281	-33.60
739 FISCAL BANK CHARGES	45,000	0.01	33,884	0.01	45,070	0.01	45,000	0.01	-70	-0.16
740 JUDGMENTS/SETTLEMENTS	40,000	0.01	0	0.00	40,000	0.01	40,000	0.01	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	0.02	0	0.00	71,345	0.01	100,000	0.02	28,655	40.16
793 SBE ADMINISTRATIVE	38,192	0.01	0	0.00	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	87,493	0.02	527,902	0.11	571,697	0.10	78,433	0.01	-493,264	-86.28
795 MISCELLANEOUS EXPENSE	900	0.00	0	0.00	500	0.00	900	0.00	400	80.00
7XX OTHER EXPENDITURES TOTAL	1,654,273	0.30	2,476,403	0.53	3,867,011	0.71	1,601,173	0.29	-2,265,838	-58.59
972* APPROPRIATED FOR:										
SCHOOL ADVISORY COUNSEL	198,051	0.04	0	0.00	13,204	0.00	205,759	0.04	192,555	1,458.25
FLORIDA FIRST START	4,056	0.00	0	0.00	0	0.00	21,422	0.00	21,422	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	361,561	0.07	361,561	0.00
DJJ SUPPLEMENT	169,527	0.03	0	0.00	0	0.00	138,080	0.03	138,080	0.00
TEACHERS LEAD CATEGORICAL	900,089	0.16	0	0.00	10,351	0.00	853,154	0.16	842,803	8,141.97
SCHOOL RECOGNITION	3,992,467	0.73	0	0.00	0	0.00	3,454,673	0.63	3,454,673	0.00
READING ALLOCATION	117,827	0.02	0	0.00	48,686	0.01	189,148	0.03	140,462	288.51
MERIT AWARD PROGRAM	92,534	0.02	0	0.00	0	0.00	93,495	0.02	93,495	0.00
ADULT DISABLED CATEGORICAL	570	0.00	0	0.00	0	0.00	1,991	0.00	1,991	0.00
CHARTER SCHOOLS	21,612,567	3.95	0	0.00	0	0.00	14,864,346	2.72	14,864,346	0.00
CHARTER SCHOOL STUDENT RESERVE	0	0.00	0	0.00	0	0.00	6,503,478	1.19	6,503,478	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,180,396	0.22	0	0.00	0	0.00	1,055,517	0.19	1,055,517	0.00
INTERNATIONAL BACCALAUREATE	202,321	0.04	0	0.00	0	0.00	60,926	0.01	60,926	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	771,250	0.14	0	0.00	137,819	0.03	636,678	0.12	498,859	361.97
CRITICAL OPERATING NEEDS COMPRESSION	1,626,492	0.30	0	0.00	1,626,492	0.30	1,425,933	0.26	-200,559	-12.33
AICE	94,642	0.02	0	0.00	0	0.00	324,510	0.06	324,510	0.00
MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	732,221	0.13	7,497,986	1.37	6,765,765	924.01
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
COURSE FEES	208,000	0.04	0	0.00	0	0.00	144,000	0.03	144,000	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2010-11		2010-11		2010-11		2010-11		2010-11		2010-11		2010-11		2010-11	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 AMENDED VS. 2011-12 TENTATIVE AMOUNT	%	2010-11	% OF TOTAL	2010-11	% OF TOTAL	2010-11	%
EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.03	0.03	153,000	0.03	153,000	0.03	0.00
MISCELLANEOUS LOCAL	1,402,037	0.26	0	0.00	0	0.00	925,037	0.17	925,037	0.17	0.17	925,037	0.17	925,037	0.17	0.00
VOLUNTARY PREK	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
CLASS SIZE REDUCTION	2,580,498	0.47	0	0.00	353,146	0.06	2,785,348	0.26	353,146	0.06	0.06	2,785,348	0.26	353,146	0.06	-100.00
SCHOOL RESERVE	1,000,000	0.18	0	0.00	1,421,808	0.26	1,000,000	0.18	1,421,808	0.26	0.51	1,000,000	0.18	1,363,540	0.51	95.90
SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	4,195,577	0.77	0	0.00	4,195,577	0.77	0.77	0	0.00	-3,195,577	-76.17	
VIRTUAL EDUCATION CONTRIBUTION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
PRIOR YEAR FUNDING ADJUSTMENT (0.043 mills)	1,064,356	0.19	0	0.00	1,064,356	0.19	0	0.00	1,064,356	0.19	0.19	0	0.00	-1,064,356	0.00	0.00
BUDGET REDUCTION TARGETS	-6,050,000	-1.11	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	-2,800,000	-0.51	0.00
REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	1,182,508	0.22	0.00
STRATEGIC INITIATIVE RESERVE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	1,562,935	0.29	0.00
PROPERTY TAX RESERVE (95% vs 96%)	1,674,301	0.31	0	0.00	1,674,301	0.31	0	0.00	1,674,301	0.31	0.31	0	0.00	-1,674,301	-100.00	0.00
DOE HAITIAN FTE ESTIMATE	485,538	0.09	0	0.00	485,538	0.09	0	0.00	485,538	0.09	0.09	0	0.00	-485,538	-100.00	0.00
RESERVE FOR ARRA VOID IN 2011-12	869,701	0.16	0	0.00	869,701	0.16	0	0.00	869,701	0.16	0.16	0	0.00	-869,701	-100.00	0.00
EDUCATION JOBS FUNDS RESERVE	0	0.00	0	0.00	14,088,075	2.58	0	0.00	14,088,075	2.58	2.58	0	0.00	-14,088,075	-100.00	0.00
972* OTHER APPROPRIATIONS TOTAL	42,271,205	7.73	0.00	0.00	26,721,276	4.89	42,896,326	7.86	16,175,050	60.53	7.86	42,896,326	7.86	16,175,050	60.53	60.53
SCHOOL/DEPARTMENT TOTAL	490,949,890	89.80	464,173,170	84.94	517,791,542	94.76	488,098,720	89.45	-29,692,823	-5.73	89.45	488,098,720	89.45	-29,692,823	-5.73	-5.73
OTHER FINANCES USES	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00	0.00	0	0.00	-2,700,000	-100.00	0.00
970 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00	0.00	0	0.00	-2,700,000	-100.00	0.00
OTHER FINANCES USES TOTAL	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00	0.00	0	0.00	-2,700,000	-100.00	0.00
RESERVED FUND BALANCE:																
971 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00	0.01	50,000	0.01	0	0.00	0.00
972 INVENTORY	1,204,597	0.22	0	0.00	1,204,597	0.22	1,247,761	0.23	43,164	3.58	0.23	1,247,761	0.23	43,164	3.58	3.58
972 LONG-TERM RECEIVABLE (SBA FUND B)	1,873,058	0.34	0	0.00	1,873,058	0.34	1,483,610	0.27	389,448	-20.79	0.27	1,483,610	0.27	-389,448	-20.79	-20.79
972 SCHOOL BOARD CONTINGENCIES	19,880,369	3.64	19,880,369	3.64	19,880,369	3.64	19,880,369	3.64	0	0.00	3.64	19,880,369	3.64	0	0.00	0.00
972 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
972 EMPLOYEE COMPENSATION	1,100,000	0.20	0	0.00	1,100,000	0.20	1,100,000	0.20	0	0.00	0.20	1,100,000	0.20	0	0.00	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	472,291	0.09	472,291	0.09	0	0.00	0.09	472,291	0.09	0	0.00	0.00
972 MAINTENANCE CHARGEBACK	1,000,000	0.18	0	0.00	1,000,000	0.18	1,000,000	0.18	0	0.00	0.18	1,000,000	0.18	0	0.00	0.00
972 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	21,685,286	3.97	59,692,890	10.92	0	0.00	19,581,532	3.59	19,581,532	3.59	3.59	19,581,532	3.59	19,581,532	3.59	0.00
	47,265,601	8.65	79,573,259	14.56	25,580,315	4.68	44,815,563	8.21	19,235,248	75.20	8.21	44,815,563	8.21	19,235,248	75.20	75.20
972* NON-RECURRING UNRESERVED FUND BALANCE	8,512,150	1.56	0	0.00	374,572	0.07	12,760,317	2.34	12,385,745	0.00	2.34	12,760,317	2.34	12,385,745	0.00	0.00
DISTRICT TOTAL	546,727,640	100.00	546,446,429	100.00	546,446,429	100.00	545,674,600	100.00	-771,830	-0.14	100.00	545,674,600	100.00	-771,830	-0.14	-0.14

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

OPERATING FUND
EXPENDITURES BY FUNCTION

FUNCTION	2010-11		2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 AMOUNT	%	2011-12 AMOUNT	%
5100 BASIC K-12	212,560,387	38.88	240,470,232	51.51	250,501,193	45.84	213,508,384	39.13	-36,992,810	-14.77	-36,992,810	-14.77
5200 EXCEPTIONAL EDUCATION	58,761,908	10.75	57,436,191	12.30	59,198,319	10.83	58,953,164	10.80	-245,155	-0.41	-245,155	-0.41
5300 VOCATIONAL EDUCATION	6,074,653	1.11	6,535,514	1.40	7,110,680	1.30	6,710,792	1.23	-399,889	-5.62	-399,889	-5.62
5400 ADULT EDUCATION	1,495,517	0.27	1,571,759	0.34	1,674,451	0.31	1,292,163	0.24	-382,288	-22.83	-382,288	-22.83
5500 OTHER INSTRUCTIONAL	1,868,996	0.34	2,004,218	0.43	2,154,024	0.39	1,846,062	0.34	-307,962	-14.30	-307,962	-14.30
5900 NON-FEFP	366,729	0.07	992,344	0.21	1,172,708	0.21	315,823	0.06	-856,885	-73.07	-856,885	-73.07
INSTRUCTIONAL TOTAL	281,128,190	51.42	309,010,258	66.19	321,811,376	58.89	282,626,388	51.79	-39,184,988	-12.18	-39,184,988	-12.18
6110 ATTENDANCE/SOCIAL WORK	919,001	0.17	912,357	0.20	969,078	0.18	935,277	0.17	-53,801	-5.44	-53,801	-5.44
6120 GUIDANCE	12,601,522	2.30	13,173,512	2.82	13,522,727	2.47	11,840,114	2.17	-1,682,612	-12.44	-1,682,612	-12.44
6130 HEALTH	1,399,307	0.25	1,078,115	0.23	1,396,768	0.26	1,412,323	0.26	15,555	1.11	15,555	1.11
6140 PSYCHOLOGICAL SERVICES	1,255,344	0.23	93,112	0.02	96,747	0.02	1,285,089	0.24	1,188,342	1,228.30	1,188,342	1,228.30
6150 PARENTAL INVOLVEMENT	302,573	0.06	308,174	0.07	313,824	0.06	283,253	0.05	-30,571	-9.74	-30,571	-9.74
6200 INSTRUCTIONAL MEDIA	7,515,359	1.37	7,721,744	1.65	7,957,461	1.46	6,869,061	1.26	-1,088,401	-13.68	-1,088,401	-13.68
6300 INSTRUCTIONAL CURR. DEVELOP.	10,193,920	1.86	11,527,259	2.47	11,572,034	2.12	9,909,299	1.82	-1,662,735	-14.37	-1,662,735	-14.37
6400 INSTRUCTIONAL STAFF TRAINING	1,058,790	0.19	1,235,259	0.26	1,774,995	0.32	1,110,763	0.20	-664,232	-37.42	-664,232	-37.42
6500 INSTRUCTIONAL RELATED TECHNOLOGY	7,020,455	1.28	8,098,666	1.73	8,447,723	1.55	6,888,040	1.26	-1,559,684	-18.46	-1,559,684	-18.46
INSTRUCTIONAL SUPPORT TOTAL	42,226,260	7.72	44,144,199	9.46	46,071,357	8.43	40,533,219	7.43	-5,538,138	-12.02	-5,538,138	-12.02
7100 BOARD OF EDUCATION	988,344	0.18	1,241,466	0.27	1,342,108	0.25	982,917	0.18	-359,191	-26.76	-359,191	-26.76
7200 GENERAL ADMINISTRATION	2,110,379	0.39	2,057,843	0.44	2,234,858	0.41	1,833,752	0.34	-401,107	-17.95	-401,107	-17.95
7300 SCHOOL ADMINISTRATION	34,642,141	6.34	35,592,866	7.62	36,831,048	6.74	34,352,471	6.30	-2,478,576	-6.73	-2,478,576	-6.73
7400 FACILITIES/ACQUISITION/CONST.	789,011	0.14	895,530	0.19	1,639,466	0.30	985,810	0.18	-653,656	-39.87	-653,656	-39.87
7500 FISCAL SERVICES	2,456,703	0.45	2,350,583	0.50	3,140,802	0.57	2,392,536	0.44	-748,267	-23.82	-748,267	-23.82
7600 FOOD SERVICE	0	0.00	490,007	0.10	501,472	0.09	0	0.00	-501,472	-100.00	-501,472	-100.00
7710 RESEARCH DEVELOPMENT	310,473	0.06	317,044	0.07	322,896	0.06	351,263	0.06	28,367	8.79	28,367	8.79
7720 INFORMATION SERVICES	609,552	0.11	538,720	0.12	700,012	0.13	569,260	0.10	-130,752	-18.68	-130,752	-18.68
7730 STAFF SERVICES	1,959,170	0.36	2,293,448	0.49	2,554,945	0.47	2,072,171	0.38	-482,774	-18.90	-482,774	-18.90
7731 ADMIN/CLASSIFIED IN-SERVICE	511,596	0.09	479,366	0.10	520,481	0.10	494,599	0.09	-25,883	-4.97	-25,883	-4.97
7750 DATA PROCESSING	381,125	0.07	6,658	0.00	126,675	0.02	372,236	0.07	245,561	193.85	245,561	193.85
7760 WAREHOUSE/PURCHASING	2,098,584	0.38	1,922,869	0.41	2,299,005	0.42	2,180,964	0.40	-118,040	-5.13	-118,040	-5.13
7800 TRANSPORTATION	19,899,588	3.64	15,066,410	3.23	15,804,153	2.89	20,269,966	3.71	4,465,812	28.26	4,465,812	28.26
7900 UTILITY/CUSTODIAL	46,808,145	8.56	38,051,175	7.72	41,617,981	7.62	44,751,391	8.20	3,133,410	7.53	3,133,410	7.53
7910 ENVIRONMENTAL SERVICES	457,494	0.08	464,452	0.10	505,823	0.09	424,826	0.08	-80,997	-16.01	-80,997	-16.01
8100 MAINTENANCE	5,057,470	0.93	5,723,218	1.23	6,049,080	1.11	4,076,332	0.75	-1,972,749	-32.61	-1,972,749	-32.61
8110 TRANSPORTATION MAINTENANCE	1,557,027	0.28	1,125,425	0.24	1,199,206	0.22	1,552,776	0.28	353,570	29.48	353,570	29.48
8120 TECHNOLOGY REPAIR	92,432	0.02	144,466	0.03	175,217	0.03	92,432	0.02	-82,785	-47.25	-82,785	-47.25
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,891,827	0.71	3,900,435	0.84	4,584,273	0.84	3,612,087	0.66	-972,186	-21.21	-972,186	-21.21
9100 COMMUNITY SERVICES	50,000	0.01	355,235	0.08	413,032	0.08	50,000	0.01	-363,032	-87.89	-363,032	-87.89

OPERATING FUND
EXPENDITURES BY FUNCTION

FUNCTION	2010-11		2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 TENTATIVE AMOUNT	%	2010-11 AMENDED VS. 2011-12 TENTATIVE AMOUNT	%
9200 DEBT SERVICE	550,000	0.10	1,500	0.00	550,000	0.10	550,000	0.10	0	0.00	0	0.00
9400 OVERHEAD	163,192	0.03	0	0.00	75,000	0.01	75,000	0.01	0	0.00	0	0.00
GENERAL SUPPORT TOTAL	125,374,234	22.93	111,018,714	23.78	123,187,534	22.54	122,042,787	22.37	-1,144,746	-0.93		
SCHOOL/DEPARTMENT TOTAL	448,728,684	82.08	464,173,170	99.42	491,070,266	89.87	445,202,394	81.59	-45,867,873	-9.34		
9400* APPROPRIATED FOR:												
SCHOOL ADVISORY COUNSEL	198,051	0.04	0	0.00	13,204	0.00	205,759	0.04	192,555	1,458.25		
FLORIDA FIRST START	4,056	0.00	0	0.00	0	0.00	21,422	0.00	21,422	0.00		
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	361,561	0.07	361,561	0.00		
DJJ SUPPLEMENT	169,527	0.03	0	0.00	0	0.00	138,080	0.03	138,080	0.00		
TEACHERS LEAD CATEGORICAL	900,089	0.16	0	0.00	10,351	0.00	853,154	0.16	842,803	8,141.97		
SCHOOL RECOGNITION	3,992,467	0.73	0	0.00	0	0.00	3,454,673	0.63	3,454,673	0.00		
READING ALLOCATION	117,827	0.02	0	0.00	48,686	0.01	189,148	0.03	140,462	288.51		
MERIT AWARD PROGRAM	92,534	0.02	0	0.00	0	0.00	93,495	0.02	93,495	0.00		
ADULT DISABLED CATEGORICAL	570	0.00	0	0.00	0	0.00	1,991	0.00	1,991	0.00		
CHARTER SCHOOLS	21,612,587	3.95	0	0.00	0	0.00	14,864,346	2.72	14,864,346	0.00		
CHARTER SCHOOL STUDENT RESERVE	0	0.00	0	0.00	0	0.00	6,503,478	1.19	6,503,478	0.00		
CHARTER SCHOOLS CAPITAL OUTLAY	1,180,386	0.22	0	0.00	0	0.00	1,055,517	0.19	1,055,517	0.00		
INTERNATIONAL BACCALAUREATE	202,321	0.04	0	0.00	0	0.00	60,926	0.01	60,926	0.00		
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	771,250	0.14	0	0.00	137,819	0.03	636,678	0.12	498,859	361.97		
CRITICAL OPERATING NEEDS COMPRESSION	1,626,482	0.30	0	0.00	1,626,492	0.30	1,425,933	0.26	-200,559	-12.33		
AICE	94,642	0.02	0	0.00	0	0.00	324,510	0.06	324,510	0.00		
MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	732,221	0.13	7,497,986	1.37	6,765,765	924.01		
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00		
COURSE FEES	208,000	0.04	0	0.00	0	0.00	144,000	0.03	144,000	0.00		
EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.00		
MISCELLANEOUS LOCAL	1,402,037	0.26	0	0.00	0	0.00	925,037	0.17	925,037	0.00		
VOLUNTARY PREK	0	0.00	0	0.00	353,146	0.06	0	0.00	-353,146	-100.00		
CLASS SIZE REDUCTION	2,580,498	0.47	0	0.00	1,421,808	0.26	2,785,348	0.51	1,363,540	95.90		
SCHOOL RESERVE	1,000,000	0.18	0	0.00	4,195,577	0.77	1,000,000	0.18	-3,195,577	-76.17		
SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	0	0.00	0	0.00		
VIRTUAL EDUCATION CONTRIBUTION	0	0.00	0	0.00	0	0.00	67,841	0.01	67,841	0.00		
PRIOR YEAR FUNDING ADJUSTMENT (0.043 mills)	1,054,356	0.19	0	0.00	1,064,356	0.19	0	0.00	-1,064,356	0.00		
BUDGET REDUCTION TARGETS	-6,050,000	-1.11	0	0.00	0	0.00	-2,800,000	-0.51	-2,800,000	0.00		
REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	0	0.00	1,182,508	0.22	1,182,508	0.00		
STRATEGIC INITIATIVE RESERVE	0	0.00	0	0.00	0	0.00	1,562,935	0.29	1,562,935	0.00		
PROPERTY TAX RESERVE (95% vs 96%)	1,674,301	0.31	0	0.00	1,674,301	0.31	0	0.00	-1,674,301	-100.00		
DOE HAITIAN FTE ESTIMATE	485,538	0.09	0	0.00	485,538	0.09	0	0.00	-485,538	-100.00		
RESERVE FOR ARRA VOID IN 2011-12	869,701	0.16	0	0.00	869,701	0.16	0	0.00	-869,701	-100.00		
EDUCATION JOBS FUNDS RESERVE	0	0.00	0	0.00	14,088,075	2.58	0	0.00	-14,088,075	-100.00		
OTHER APPROPRIATIONS TOTAL	42,271,295	7.73	0	0.00	26,721,276	4.89	42,896,326	7.86	16,175,050	60.53		

OPERATING FUND
EXPENDITURES BY FUNCTION

FUNCTION	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 AMENDED VS. 2011-12 TENTATIVE AMOUNT	%
9700 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00
OTHER FINANCES USES TOTAL	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00
RESERVED FUND BALANCE:										
9400 ENDING CASH	0	0.00	0	0.00	50,000	0.01	50,000	0.01	0	0.00
9400 INVENTORY	1,204,597	0.22	0	0.00	1,204,597	0.22	1,247,761	0.23	43,164	3.58
9400 LONG-TERM RECEIVABLE	0	0.34	0	0.00	1,873,058	0.34	1,483,610	0.27	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.64	19,880,369	3.64	19,880,369	3.64	19,880,369	3.64	0	0.00
9400 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 EMPLOYEE COMPENSATION	1,100,000	0.20	0	0.00	1,100,000	0.20	1,100,000	0.20	0	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	472,291	0.09	472,291	0.09	0	0.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0.18	0	0.00	1,000,000	0.18	1,000,000	0.18	0	0.00
9400 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	21,685,286	3.97	59,692,890	10.92	0	0.00	19,581,532	3.59	19,581,532	0.00
	45,342,543	8.29	79,573,259	14.56	25,580,315	4.68	44,815,563	8.21	19,624,696	76.72
9400* NON-RECURRING UNRESERVED FUND BALANCE	8,512,150	1.56	0	0.00	374,572	0.07	12,760,317	2.34	12,385,745	0.00
DISTRICT TOTAL	546,727,640	99.66	546,446,429	100.00	546,446,429	100.00	545,674,600	100.00	-771,830	-0.14

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

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**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 AMOUNT	2011-12 TENTATIVE %
9000 SCHOOL BOARD	280,357	0.05	277,731	0.06	288,200	0.05	273,744	0.05	-14,456	0.05
9100 SUPERINTENDENT	405,540	0.07	432,118	0.09	424,319	0.08	386,411	0.07	-37,909	0.07
9122 DISTRICT COMMUNICATIONS	626,644	0.11	565,541	0.12	718,929	0.13	586,352	0.11	-132,578	0.11
9123 PRINTING SERVICES	356,708	0.06	525,847	0.11	510,098	0.09	306,352	0.06	-203,746	0.06
9150 ATTORNEY	284,103	0.05	288,735	0.06	326,666	0.06	284,103	0.05	-42,563	0.05
9170 DISTRICT/SCHOOL SECURITY	311,336	0.06	505,996	0.11	531,367	0.10	487,122	0.09	-44,245	0.09
9180 SCHOOL CHOICE	193,351	0.04	199,288	0.04	203,953	0.04	182,952	0.03	-21,001	0.03
SUPERINTENDENT TOTAL	2,438,038	0.45	2,795,256	0.60	3,003,532	0.55	2,507,035	0.46	-496,497	0.46
9200 INSTRUCTIONAL SERVICES	501,367	0.09	496,467	0.11	520,589	0.10	559,862	0.10	39,273	0.10
9210 ELEMENTARY PROGRAMS	1,005,183	0.18	992,337	0.21	1,043,583	0.19	961,273	0.18	-82,309	0.18
9212 TITLE I	36,508	0.01	60,883	0.01	59,368	0.01	30,904	0.01	-28,464	0.01
9230 SECONDARY PROGRAMS	1,007,477	0.18	1,005,393	0.22	1,019,336	0.19	865,904	0.16	-153,432	0.16
9231 MIDDLE SCHOOL PROGRAMS	614,729	0.11	739,448	0.16	741,054	0.14	636,563	0.12	-104,501	0.12
9240 ADULT EDUCATION	163,738	0.03	263,639	0.06	259,125	0.05	161,662	0.03	-97,463	0.03
9250 ACCOUNTABILITY, TESTING & EVALUATION	425,716	0.08	436,280	0.09	440,090	0.08	389,466	0.07	-50,624	0.07
9260 STUDENT SERVICES	569,789	0.10	614,621	0.13	633,265	0.12	539,107	0.10	-94,159	0.10
9261 BPS PROF DEVELOPMENT CENTER	29,789	0.01	15,336	0.00	29,529	0.01	27,900	0.01	-1,629	0.01
9270 CAREER & TECHNICAL EDUCATION	549,708	0.10	579,819	0.12	719,247	0.13	448,511	0.08	-270,736	0.08
9280 ESE PROGRAM SUPPORT	417,657	0.08	865,964	0.19	1,053,415	0.19	428,130	0.08	-625,285	0.08
9285 FDLRS	0	0.00	91,120	0.02	84,645	0.02	0	0.00	-84,645	0.00
9290 ESE ADMINISTRATIVE SUPPORT	82,288	0.02	85,847	0.02	86,084	0.02	78,870	0.01	-7,214	0.01
INSTRUCTIONAL SERVICES TOTAL	5,403,949	0.99	6,247,154	1.34	6,689,338	1.22	5,128,152	0.94	-1,561,186	0.94
9300 FINANCIAL SERVICES	221,572	0.04	210,162	0.05	223,088	0.04	210,489	0.04	-12,600	0.04
9310 ACCOUNTING SERVICES	1,308,199	0.24	1,318,046	0.28	1,320,087	0.24	1,502,571	0.28	182,484	0.28
9330 BUDGETING/COST ACCOUNTING	422,847	0.08	426,031	0.09	427,420	0.08	404,842	0.07	-22,578	0.07
9340 TRANSPORTATION	7,165,567	1.31	7,944,484	1.70	8,121,565	1.49	8,565,209	1.57	433,644	1.57
9341 NORTH AREA TRANSPORTATION	3,174,115	0.58	1,583,062	0.34	1,766,040	0.32	2,999,345	0.55	1,233,304	0.55
9342 SOUTH AREA TRANSPORTATION	4,187,666	0.77	2,589,452	0.55	2,658,126	0.49	4,035,850	0.74	1,377,724	0.74
9343 CENTRAL AREA TRANSPORTATION	3,251,128	0.59	2,149,647	0.46	2,126,806	0.39	3,101,553	0.57	974,747	0.57
9344 MIDSOUTH AREA TRANSPORTATION	3,175,899	0.58	1,806,897	0.39	1,881,661	0.34	2,951,826	0.54	1,070,165	0.54
9350 INTERNAL AUDIT	238,680	0.04	246,083	0.05	244,579	0.04	0	0.00	-244,579	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 AMOUNT	TENTATIVE %
9360 FOOD SERVICES	0	0.00	18,746	0.00	13,378	0.00	0	0.00	-13,378	0.00
9370 RISK MANAGEMENT	34,813	0.01	32,868	0.01	706,025	0.13	33,617	0.01	-672,408	-95.24
9380 WAREHOUSE SERVICES	1,373,954	0.25	1,146,879	0.25	1,411,272	0.26	1,261,606	0.23	-149,667	-10.61
9830 FISCAL OVERHEAD	4,295,397	0.79	780,051	0.17	-1,157,105	-0.21	4,082,756	0.75	5,239,860	452.84
9850 SELF-INSURED EMPLOYEE BENEFITS	0	0.00	8,205	0.00	8,205	0.00	0	0.00	-8,205	0.00
9855 SELF-INSURED RISK	4,765,828	0.87	5,626,667	1.21	5,761,882	1.05	5,674,773	1.02	-189,109	-3.28
BUSINESS & FISCAL TOTAL	33,615,664	6.15	25,887,279	5.54	25,513,031	4.67	34,712,435	6.36	9,199,404	36.06
9400 HUMAN RESOURCES SERVICES	1,255,184	0.23	1,486,762	0.32	1,550,868	0.28	1,159,093	0.21	-391,775	-25.26
9420 LABOR RELATIONS	394,394	0.07	277,293	0.06	435,769	0.08	379,885	0.07	-55,884	-12.82
9421 EMPLOYEE COMPENSATION & BENEFITS	268,251	0.05	254,041	0.05	271,113	0.05	255,949	0.05	-15,164	-5.59
9430 RECRUITMENT AND RETENTION	170,727	0.03	95,380	0.02	182,245	0.03	166,792	0.03	-15,453	-8.48
9480 CERT & INSTR PROF DEVELOPMENT	738,164	0.14	803,236	0.17	1,136,288	0.21	674,252	0.12	-462,036	-40.66
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	575,788	0.11	567,066	0.12	634,383	0.12	667,570	0.12	33,188	5.23
HUMAN RESOURCES TOTAL	3,402,507	0.62	3,483,777	0.75	4,210,666	0.77	3,303,542	0.61	-907,124	-21.54
9500 FACILITIES SERVICES	227,733	0.04	218,530	0.05	223,068	0.04	215,694	0.04	-7,374	-3.31
9530 PLANNING, DESIGN & CONSTRUCTION	261,998	0.05	374,548	0.08	328,861	0.06	401,857	0.07	72,996	22.20
9533 PROJECTS	52,692	0.01	8,904	0.00	54,892	0.01	52,692	0.01	-2,200	-4.01
9540 ENERGY/RESOURCES CONSERVATION	89,623	0.02	139	0.00	90,277	0.02	89,929	0.02	-348	-0.38
9550 PLANNING & PERMITTING	0	0.00	-13,812	0.00	1,424	0.00	15,331	0.00	13,907	976.49
9560 PLANT OPERATIONS	1,439,126	0.26	1,354,595	0.29	1,472,620	0.27	1,398,276	0.26	-73,344	-4.98
9562 MAINTENANCE	4,673,654	0.85	5,438,588	1.16	5,743,004	1.05	3,742,470	0.69	-2,000,534	-34.83
FACILITIES & SUPPORT SRVS. TOTAL	6,744,836	1.23	7,381,491	1.58	7,914,146	1.45	5,917,249	1.08	-1,996,897	-25.23
9720 EDUCATIONAL TECHNOLOGY	191,785	0.04	212,577	0.05	217,252	0.04	184,093	0.03	-33,159	-15.26
9721 INFORMATION SYSTEMS SERVICES	6,059,021	1.11	5,885,427	1.26	6,768,896	1.24	5,782,561	1.06	-986,335	-14.57
INFORMATION SERVICES TOTAL	6,250,807	1.14	6,098,003	1.31	6,986,148	1.28	5,966,654	1.09	-1,019,494	-14.59
7100 PSYCHOLOGICAL SERVICES	1,621,671	0.30	317,642	0.07	312,530	0.06	1,500,161	0.27	1,187,631	380.01
7200 NORTH AREA SUPERINTENDENT	507,801	0.09	444,285	0.10	576,546	0.11	476,407	0.09	-100,138	-17.37
7300 SOUTH AREA SUPERINTENDENT	668,796	0.12	717,579	0.15	788,737	0.14	697,516	0.13	-71,219	-9.26
7400 CENTRAL AREA SUPERINTENDENT	358,063	0.07	582,417	0.12	591,624	0.11	551,757	0.10	-39,866	-6.74
AREA OFFICES TOTAL	3,154,331	0.58	2,061,924	0.44	2,249,436	0.41	3,225,844	0.59	976,408	43.41

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2010-11		2010-11		2010-11		2011-12		2010-11		2011-12		2010-11		2011-12	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%	AMENDED VS. TENTATIVE	%
9820 COUNTYWIDE UTILITIES	1,370,000	0.25	0	0.00	1,980,885	0.36	975,000	0.18	1,980,885	0.36	975,000	0.18	-1,005,885	-50.78		
9860 EDUCATIONAL SRVS. FACILITY	593,743	0.11	555,654	0.12	599,883	0.11	545,047	0.10	599,883	0.11	545,047	0.10	-54,836	-9.14		
9862 ESF-CAFETERIA	0	0.00	1,076	0.00	1,076	0.03	0	0.00	1,076	0.03	0	0.00	-153,972	0.00		
9865 ESF - CENTRAL SERVICES	139,288	0.03	82,883	0.02	153,972	0.08	136,665	0.03	153,972	0.08	136,665	0.03	-290,269	-188.52		
9868 DISTRICT TELEPHONE	229,650	0.04	525,134	0.11	426,934	0.09	229,650	0.04	426,934	0.09	229,650	0.04	229,650	53.79		
DISTRICT OFFICES TOTAL	2,332,681	0.43	1,164,746	0.25	3,182,749	0.58	1,886,362	0.35	3,182,749	0.58	1,886,362	0.35	-1,276,387	-40.36		
NON-SCHOOL TOTAL	63,342,812	11.59	55,119,630	11.81	59,729,047	10.93	62,647,273	11.48	59,729,047	10.93	62,647,273	11.48	2,918,226	4.89		
ALL SCHOOLS	366,079,695	66.96	409,042,876	87.61	416,001,615	76.13	367,695,093	67.38	416,001,615	76.13	367,695,093	67.38	-48,306,522	-11.61		
9810* INSTRUCTIONAL/OTHER	6,638,801	1.21	1,461	0.00	8,032,019	1.47	3,890,255	0.71	8,032,019	1.47	3,890,255	0.71	-4,141,764	-51.57		
9811* INSTRUCTIONAL TECHNOLOGY	1,363,336	0.25	0	0.00	760,792	0.14	1,337,336	0.25	760,792	0.14	1,337,336	0.25	576,544	75.78		
9815* INSTRUCTIONAL/EX ED	2,562,635	0.47	0	0.00	993,121	0.18	2,362,731	0.43	993,121	0.18	2,362,731	0.43	1,369,610	137.91		
6950* DISTRICT TRANSFER	8,741,406	1.60	9,203	0.00	5,553,672	1.02	7,269,706	1.33	5,553,672	1.02	7,269,706	1.33	1,716,034	30.90		
9810* SCHOOL ADVISORY COUNSEL	198,051	0.04	0	0.00	13,204	0.00	205,759	0.04	13,204	0.00	205,759	0.04	192,555	1,458.25		
9810* FLORIDA FIRST START	4,056	0.00	0	0.00	0	0.00	21,422	0.00	0	0.00	21,422	0.00	21,422	0.00		
9810* WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	361,561	0.07	0	0.00	361,561	0.07	361,561	0.00		
9810* DJJ SUPPLEMENT	169,527	0.03	0	0.00	0	0.00	138,080	0.03	0	0.00	138,080	0.03	138,080	0.00		
9810* TEACHERS LEAD CATEGORICAL	900,089	0.16	0	0.00	10,351	0.00	853,154	0.16	10,351	0.00	853,154	0.16	842,803	8,141.97		
9810* SCHOOL RECOGNITION	3,992,467	0.73	0	0.00	0	0.00	3,454,673	0.63	0	0.00	3,454,673	0.63	3,454,673	0.00		
9810* READING ALLOCATION	117,827	0.02	0	0.00	48,686	0.01	189,148	0.03	48,686	0.01	189,148	0.03	140,462	288.51		
9810* MERIT AWARD PROGRAM	92,534	0.02	0	0.00	0	0.00	93,495	0.02	0	0.00	93,495	0.02	93,495	0.00		
9810* ADULT DISABLED CATEGORICAL	570	0.00	0	0.00	0	0.00	1,991	0.00	0	0.00	1,991	0.00	1,991	0.00		
9810* CHARTER SCHOOLS	21,612,567	3.95	0	0.00	0	0.00	14,864,346	2.72	0	0.00	14,864,346	2.72	14,864,346	1.00		
9810* CHARTER SCHOOLS STUDENT RESERVE	0	0.00	0	0.00	0	0.00	6,503,478	1.19	0	0.00	6,503,478	1.19	6,503,478	2.00		
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,180,396	0.22	0	0.00	0	0.00	1,055,517	0.19	0	0.00	1,055,517	0.19	1,055,517	3.00		
9810* INTERNATIONAL BACCALAUREATE	202,321	0.04	0	0.00	0	0.00	60,926	0.01	0	0.00	60,926	0.01	60,926	4.00		
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	771,250	0.14	0	0.00	137,819	0.03	636,678	0.12	137,819	0.03	636,678	0.12	498,859	361.97		
9810* CRITICAL OPERATING NEEDS COMPRESSION	1,626,492	0.30	0	0.00	1,626,492	0.30	1,425,933	0.26	1,626,492	0.30	1,425,933	0.26	-200,559	-12.33		
9810* AICE	94,642	0.02	0	0.00	0	0.00	7,497,986	1.37	0	0.00	7,497,986	1.37	7,497,986	924.01		
9810* MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	732,221	0.13	187,000	0.03	732,221	0.13	187,000	0.03	187,000	0.00		
9810* RENT	187,000	0.03	0	0.00	0	0.00	144,000	0.03	0	0.00	144,000	0.03	144,000	0.00		
9810* COURSE FEES	208,000	0.04	0	0.00	0	0.00	153,000	0.03	0	0.00	153,000	0.03	153,000	0.00		
9810* EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	925,037	0.17	0	0.00	925,037	0.17	925,037	0.00		
9810* MISCELLANEOUS LOCAL	1,402,037	0.26	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
9810* VOLUNTARY PREK	0	0.00	0	0.00	353,146	0.06	0	0.00	353,146	0.06	0	0.00	-353,146	-100.00		
9810* CLASS SIZE REDUCTION	2,580,498	0.47	0	0.00	1,421,808	0.26	2,785,348	0.51	1,421,808	0.26	2,785,348	0.51	1,363,540	95.90		
9810* SCHOOL RESERVE	1,000,000	0.18	0	0.00	4,195,577	0.77	1,000,000	0.18	4,195,577	0.77	1,000,000	0.18	-3,195,577	-76.17		

OPERATING FUND
EXPENDITURES BY COST CENTER

COST CENTER	2010-11		2010-11		2010-11		2010-11		2011-12		2011-12	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
9810* SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	0	0.00	0	0.00		
9810* VIRTUAL EDUCATION CONTRIBUTION	0	0.00	0	0.00	0	0.00	67,841	0.01	67,841	0.00		
9810* PRIOR YEAR FUNDING ADJUSTMENT (0.043 mills)	1,064,356	0.19	0	0.00	1,064,356	0.19	0	0.00	-1,064,356	0.00		
9810* BUDGET REDUCTION TARGETS	-6,050,000	-1.11	0	0.00	0	0.00	-2,800,000	-0.51	-2,800,000	0.00		
9810* REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	0	0.00	1,182,508	0.22	1,182,508	0.00		
9810* STRATEGIC INITIATIVE RESERVE	0	0.00	0	0.00	0	0.00	1,562,935	0.29	1,562,935	0.00		
9810* PROPERTY TAX RESERVE (95% vs 96%)	1,674,301	0.31	0	0.00	1,674,301	0.31	0	0.00	-1,674,301	-100.00		
9810* RESERVE FOR ARRA VOID IN 2011-12	869,701	0.16	0	0.00	869,701	0.16	0	0.00	-869,701	-100.00		
9810* DOE HAITIAN FTE ESTIMATE	485,538	0.09	0	0.00	485,538	0.09	0	0.00	-485,538	-100.00		
9810* EDUCATION JOBS FUNDS RESERVE	0	0.00	0	0.00	14,088,075	2.58	0	0.00	-14,088,075	-100.00		
SCHOOLS TOTAL	427,657,078	78.22	409,053,540	74.86	458,062,495	83.83	425,451,447	77.97	-32,611,049	-7.12		
OTHER FINANCES USES	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00		
TRANSFER OF FUNDS	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00		
OTHER FINANCES USES TOTAL	0	0.00	2,700,000	0.49	2,700,000	0.49	0	0.00	-2,700,000	-100.00		
RESERVED FUND BALANCE:	0	0.00	0	0.00	50,000	0.01	50,000	0.01	0	0.00		
9830 ENDING CASH	0	0.00	0	0.00	1,204,597	0.22	1,247,761	0.23	43,164	3.58		
9810 INVENTORY	1,204,597	0.22	0	0.00	1,873,058	0.34	1,483,610	0.27	-389,448	0.00		
9810 LONG-TERM RECEIVABLE	1,873,058	0.34	0	0.00	19,880,369	3.64	19,880,369	3.64	0	0.00		
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	3.64	19,880,369	3.64	0	0.00	0	0.00	0	0.00		
9810 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
9810 EMPLOYEE COMPENSATION	1,100,000	0.20	0	0.00	1,100,000	0.20	1,100,000	0.20	0	0.00		
9810 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	472,291	0.09	472,291	0.09	0	0.00		
9810 MAINTENANCE CHARGEBACK	1,000,000	0.18	0	0.00	1,000,000	0.18	1,000,000	0.18	0	0.00		
9810 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
XXXX ENCUMBRANCE/CARRY-FORWARD	21,685,286	3.97	59,692,890	10.92	0	0.00	19,581,532	3.59	19,581,532	0.00		
	47,215,601	8.64	79,573,259	14.56	25,580,315	4.68	44,815,563	8.21	19,235,248	75.20		
0000 NON-RECURRING UNRESERVED FUND BALANCE	8,512,150	1.56	0	0.00	374,572	0.07	12,760,317	2.34	12,385,745	0.00		
DISTRICT TOTAL	546,727,640	100.00	546,446,429	100.00	546,446,429	100.00	545,674,600	100.00	-771,830	-0.14		

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR

MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
1982-83 *	44,386	-1,162	-17,791
1983-84 *	44,506	120	-17,671
1984-85 *	45,434	928	-16,743
1985-86 *	46,825	1,391	-15,352
1986-87 *	48,150	1,325	-14,027
1987-88 *	49,501	1,351	-12,676
1988-89 *	51,229	1,728	-10,948
1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,978	1,155	5,801
1998-99 **	68,864	886	6,687
1999-00 **	70,003	1,139	7,826
2000-01 **	70,658	655	8,481
2001-02 **	71,625	967	9,448
2002-03 **	72,533	908	10,356
2003-04 **	73,912	1,379	11,735
2004-05 **	75,216	1,304	13,039
2005-06 **	76,062	846	13,885
2006-07 **	75,676	-386	13,499
2007-08 **	75,235	-441	13,058
2008-09 **	74,000	-1,235	11,823
2009-10 **	73,352	-648	11,175
2010-11 **	72,913	-439	10,736
2011-12 ***	72,200	-713	10,023

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PROJECTED 2011-12 ***

NOTE: FIGURES REFLECT DISTRICT MEMBERSHIP FOR EACH YEAR, WHICH INCLUDES BASIC, EXCEPTIONAL, VOCATIONAL, AND DROPOUT PROGRAMS. NUMBERS DO NOT INCLUDE ADULT EDUCATION PROGRAMS.

SOURCES: 1. MEMBERSHIP IS FROM THE SECOND ATTENDANCE REPORTING PERIOD (END OF OCTOBER) FOR 1972-73 THROUGH 1977-78.

2. 1978-79 MEMBERSHIP IS FROM THE FALL STUDENT SURVEY WHICH WAS COMPLETED BY STUDENT SERVICES IN OCTOBER.

3. 1979-80 MEMBERSHIP WAS FROM THE IMPACT AID SURVEY CONDUCTED IN OCTOBER.

* 4. FOR 1980-81 THROUGH 1991-92 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP OF NOVEMBER FOLLOWING THE OCTOBER FTE SURVEY PERIOD. STARTING WITH 1984-85, FIGURES INCLUDE THE EX. ED. CENTER FOR THE FIRST TIME. BEGINNING 1991-92, PRE-K EARLY INTERVENTION STUDENTS WERE INCLUDED IN THE TOTAL FOR THE FIRST TIME.

** 5. 1992-93 THROUGH 2010-11 MEMBERSHIP WAS FROM STUDENT MEMBERSHIP ANALYSIS FOR OCTOBER.

*** 6. 2011-12 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2010.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL: 10/10	ACTUAL YEAR END 05/11	PROJECTED 10/11	OCTOBER 2010 VS PROJECTED
SOUTH AREA	12,943	13,181	12,847	-96
CENTRAL AREA	12,783	12,812	12,670	-113
NORTH AREA	9,756	9,843	9,467	-289
TOTAL ELEMENTARY	35,482	35,836	34,984	-498
SOUTH AREA	13,046	12,469	12,950	-96
CENTRAL AREA	7,858	7,668	7,856	-2
NORTH AREA	10,833	10,528	10,410	-423
TOTAL SECONDARY	31,737	30,665	31,216	-521
SPECIAL CENTERS	1,197	1,409	1,343	146
OTHER *	1,043	1,043	1,073	30
DISTRICT SUBTOTAL	69,459	68,953	68,616	-843
CHARTER SCHOOLS	3,454	3,302	3,584	130
DISTRICT TOTAL	72,913	72,255	72,200	-713

* Includes McKay Scholarship recipients and Home Education students

STUDENT MEMBERSHIP ANALYSIS

SOUTH AREA

SCHOOL	ACTUAL 10/10	ACTUAL YEAR END 05/11	PROJECTED 10/11	OCTOBER 2010 VS PROJECTED
ELEMENTARY				
ALLEN	545	570	493	-52
COLUMBIA	610	619	633	23
DISCOVERY	719	723	697	-22
GEMINI	610	621	589	-21
HARBOR CITY	437	438	448	11
INDIALANTIC	755	758	731	-24
JUPITER	719	750	717	-2
LOCKMAR	695	710	695	0
MCAULIFFE	762	770	745	-17
MEADOWLANE PRIMARY	752	759	749	-3
MEADOWLANE INTERMEDIATE	973	996	999	26
OCEAN BREEZE	555	573	557	2
PALM BAY	803	820	812	9
PORT MALABAR	655	663	643	-12
RIVIERA	644	673	639	-5
SUNRISE	748	743	764	16
TURNER	664	663	664	0
UNIVERSITY PARK	518	536	503	-15
WESTSIDE	<u>779</u>	<u>796</u>	<u>769</u>	<u>-10</u>
TOTAL - ELEMENTARY	12,943	13,181	12,847	-96
SECONDARY				
BAYSIDE	1,930	1,875	1,729	-201
CENTRAL	1,096	1,078	1,173	77
EAU GALLIE	1,654	1,510	1,617	-37
HERITAGE	1,327	1,237	1,742	415
HOOVER	519	508	509	-10
JOHNSON	860	813	865	5
MELBOURNE	1,997	1,932	1,944	-53
PALM BAY	1,893	1,794	1,724	-169
SOUTHWEST	1,016	1,002	938	-78
STONE	<u>754</u>	<u>720</u>	<u>709</u>	<u>-45</u>
TOTAL - SECONDARY	13,046	12,469	12,950	-96
SOUTH AREA TOTAL	25,989	25,650	25,797	-192

STUDENT MEMBERSHIP ANALYSIS
CENTRAL AREA

SCHOOL	ACTUAL 10/10	ACTUAL YEAR END 05/11	PROJECTED 10/11	OCTOBER 2010 VS PROJECTED
<u>ELEMENTARY</u>				
ANDERSEN	756	760	777	21
CAMBRIDGE	543	543	531	-12
CHALLENGER	483	488	476	-7
CREEL	930	907	914	-16
CROTON	585	603	552	-33
ENDEAVOUR	747	765	786	39
FAIRGLEN	694	676	664	-30
FREEDOM 7	403	400	407	4
GARDENDALE	430	418	420	-10
GOLFVIEW	653	671	643	-10
LONGLEAF	737	743	707	-30
MANATEE	874	898	904	30
QUEST	857	860	847	-10
SABAL	602	587	603	1
SATURN	792	800	766	-26
SHERWOOD	524	534	487	-37
STEVENSON	480	463	490	10
SUNTREE	679	694	693	14
WEST MELBOURNE	431	426	450	19
WILLIAMS	<u>583</u>	<u>576</u>	<u>553</u>	<u>-30</u>
TOTAL - ELEMENTARY	12,783	12,812	12,670	-113
<u>SECONDARY</u>				
CLEARLAKE	396	391	420	24
COCOA	970	941	896	-74
EDGEWOOD	944	924	950	6
KENNEDY	740	736	725	-15
MCAIR	488	476	487	-1
ROCKLEDGE	1,242	1,196	1,253	11
VIERA	2,117	2,062	2,170	53
WEST SHORE	<u>961</u>	<u>942</u>	<u>955</u>	<u>-6</u>
TOTAL - SECONDARY	7,858	7,668	7,856	-2

CENTRAL AREA TOTAL	20,641	20,480	20,526	-115

STUDENT MEMBERSHIP ANALYSIS

NORTH AREA

SCHOOL	ACTUAL 10/10	ACTUAL YEAR END 05/11	PROJECTED 10/11	OCTOBER 2010 VS PROJECTED
<u>ELEMENTARY</u>				
APOLLO	746	737	726	-20
ATLANTIS	639	670	592	-47
AUDUBON	496	510	499	3
CAPE VIEW	387	371	376	-11
CARROLL	670	690	626	-44
COQUINA	468	493	459	-9
ENTERPRISE	680	691	623	-57
HOLLAND	413	417	421	8
IMPERIAL ESTATES	680	660	666	-14
MILA	512	494	545	33
MIMS	468	477	450	-18
OAK PARK	646	641	646	0
PINEWOOD	400	380	379	-21
RIVERVIEW	320	348	303	-17
ROOSEVELT	443	450	419	-24
SEA PARK	310	323	315	5
SOUTH LAKE	388	395	370	-18
SURFSIDE	400	395	385	-15
TROPICAL	<u>690</u>	<u>701</u>	<u>667</u>	<u>-23</u>
TOTAL - ELEMENTARY	9,756	9,843	9,467	-289
<u>SECONDARY</u>				
ASTRONAUT	1,153	1,096	1,110	-43
COCOA BEACH	1,383	1,344	1,340	-43
DELAURA	651	659	649	-2
JACKSON	632	620	615	-17
JEFFERSON	685	674	616	-69
MADISON	548	528	499	-49
MERRITT ISLAND	1,483	1,429	1,449	-34
SATELLITE	1,165	1,131	1,147	-18
SPACE COAST	1,742	1,691	1,617	-125
TITUSVILLE	<u>1,391</u>	<u>1,356</u>	<u>1,368</u>	<u>-23</u>
TOTAL - SECONDARY	10,833	10,528	10,410	-423
<hr/>				
NORTH AREA TOTAL	20,589	20,371	19,877	-712

STUDENT MEMBERSHIP ANALYSIS
SPECIAL CENTERS AND OTHER

SCHOOL	ACTUAL 10/10	ACTUAL YEAR END 05/11	PROJECTED 10/11	OCTOBER 2010 VS PROJECTED
CENTRAL ALTERNATIVE LEARNING CTR	43	61	45	2
NORTH ALTERNATIVE LEARNING CTR	31	53	31	0
SOUTH ALTERNATIVE LEARNING CTR	108	176	115	7
BREYARD VIRTUAL INSTRUCTION	100	130	200	100
CENTER FOR DRUG FREE LIVING	30	29	30	0
CROSSWINDS	6	8	9	3
DETENTION CENTER	24	3	24	0
DEVEREUX HOSPITAL	40	37	37	-3
FIELDSTON PREPARATORY	73	74	64	-9
HALFWAY HOUSE	29	23	30	1
HORACE MANN	112	122	111	-1
INFANTS AND TODDLERS	427	530	440	13
OUTWARD BOUND	21	8	16	-5
PROJECT SEARCH	0	0	42	42
RIVERDALE COUNTRY DAY	120	130	116	-4
SPACE COAST MARINE	<u>33</u>	<u>25</u>	<u>33</u>	<u>0</u>
TOTAL - SPECIAL CENTERS	1,197	1,409	1,343	146
*OTHER	1,043	1,043	1,073	30

* Includes McKay Scholarship recipients and Home Education students.

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS

SCHOOL	ACTUAL 10/10	ACTUAL YEAR END 05/11	PROJECTED 10/11	OCTOBER 2010 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
ACADEMY DELL'ARTE	0	0	100	100
CAMPUS	152	138	160	8
EDUCATIONAL HORIZONS - W. MELB	93	79	96	3
IMAGINE SCHOOL OF W. MELBOURNE	673	558	673	0
ODYSSEY	565	558	559	-6
PALM BAY ACADEMY	509	491	514	5
PALM BAY COMMUNITY - PATRIOT	734	744	715	-19
PALM BAY MUNICIPAL H/S	43	45	70	27
ROYAL PALM	216	221	225	9
SCULPTOR	<u>469</u>	<u>468</u>	<u>472</u>	<u>3</u>
<hr/>				
TOTAL - CHARTER	3,454	3,302	3,584	130

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2006-07 THROUGH PROJECTED 2011-12**

PROGRAM	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 ESTIMATED	2011-12 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	#	#	#	#	#	#
VISUALLY HANDICAPPED	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	#	#	#	#	#	#
SPECIFIC LRNG DISABILITY P/T	#	#	#	#	#	#
SPECIFIC LRNG DISABILITY	#	#	#	#	#	#
GIFTED P/T	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	#	#	#	#	#	#
SUPPORT LEVEL 1	^	^	^	^	^	^
SUPPORT LEVEL 2	^	^	^	^	^	^
SUPPORT LEVEL 3	^	^	^	^	^	^
ESE 111 SERVICES	4,711.51	4,709.96	4,866.45	4,822.55	4,566.47	4,620.24
ESE 112 SERVICES	7,147.36	7,128.02	7,023.05	6,995.95	6,894.34	6,874.32
ESE 113 SERVICES	4,612.91	4,667.65	4,547.23	4,479.65	4,462.81	4,487.79
SUPPORT LEVEL 4	786.37	720.15	703.38	723.09	759.18	750.02
SUPPORT LEVEL 5	180.78	152.98	148.28	137.15	134.34	132.22
TOTAL - EXCEPTIONAL	17,438.93	17,378.76	17,288.39	17,158.39	16,817.14	16,864.59
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1,984.12	2,104.85	1,922.84	1,806.32	1,822.41	1,790.83

PROGRAM	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 ESTIMATED	2011-12 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT						
BASIC K - 3	16,923.36	16,970.95	16,533.98	16,272.49	16,276.85	15,922.01
BASIC 4 - 8	20,414.80	20,057.52	19,818.59	19,738.31	19,793.31	19,499.58
BASIC 9 - 12	15,977.35	15,685.70	15,430.30	15,416.24	15,127.98	14,911.78
ESOL *	1,103.34	1,260.85	1,202.64	1,200.33	1,355.13	1,328.42
TOTAL - BASIC	54,418.85	53,975.02	52,985.51	52,627.37	52,553.27	51,661.79
GRAND TOTAL	73,841.90	73,458.63	72,196.74	71,592.08	71,192.82	70,317.21

* PRIOR TO 1999-2000 THIS CATEGORY CONTAINED THREE SEPARATE PROGRAMS WITH DIFFERENT WEIGHTS:
DROPOUT PREVENTION (EXCLUDING 9-12 EDUCATIONAL ALTERNATIVES)
GRADES 9-12 EDUCATIONAL ALTERNATIVES
INTENSIVE ENGLISH - ESOL GRADES K-12

THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE ESE FUNDING MATRIX AND THE CONSOLIDATION OF VOCATIONAL PROGRAMS

@ FTE WILL NO LONGER BE THE BASIS FOR ADULT EDUCATION FUNDING

^ BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WERE REPORTED AS BASIC PROGRAMS 111,112, AND 113 & BEGINNING 2003-04 VOCATIONAL FTE REPRESENTED ONLY GRADES 9-12, GRADES 6-8 NOW REPORTED AS BASIC

SOURCE: 2010-11 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 21, 2011
2011-12 COLUMN FROM DOE SECOND CALCULATION DATED JULY 15, 2011

**WEIGHTED FTE
BY PROGRAM CATEGORY
2006-07 THROUGH PROJECTED 2011-12**

PROGRAM	2011-12 WEIGHTS	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 ESTIMATED	2011-12 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	N/A	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	N/A	#	#	#	#	#	#
GIFTED P/T	N/A	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	N/A	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	N/A	#	#	#	#	#	#
SUPPORT LEVEL 1	N/A	^	^	^	^	^	^
SUPPORT LEVEL 2	N/A	^	^	^	^	^	^
SUPPORT LEVEL 3	N/A	^	^	^	^	^	^
ESE 111 SERVICES	1.102	4,876.41	4,936.04	5,187.64	5,179.42	4,972.89	5,091.50
ESE 112 SERVICES	1.000	7,147.36	7,128.02	7,023.05	6,995.95	6,894.34	6,874.32
ESE 113 SERVICES	1.019	5,018.85	4,975.71	4,783.69	4,627.48	4,601.16	4,573.06
SUPPORT LEVEL 4	3.550	2,936.31	2,610.54	2,511.07	2,481.05	2,549.78	2,662.57
SUPPORT LEVEL 5	5.022	940.24	774.38	736.95	665.73	662.97	664.01
TOTAL - EXCEPTIONAL		20,919.17	20,424.69	20,242.40	19,949.63	19,681.14	19,865.46
BUSINESS & OFFICE	N/A	#	#	#	#	#	#
DISTRIBUTIVE	N/A	#	#	#	#	#	#
DIVERSIFIED	N/A	#	#	#	#	#	#
HEALTH	N/A	#	#	#	#	#	#
PUBLIC SERVICE	N/A	#	#	#	#	#	#
HOME ECONOMICS	N/A	#	#	#	#	#	#
INDUSTRIAL	N/A	#	#	#	#	#	#
EXPLORATORY	N/A	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	0.999	2,299.60	2,355.33	2,070.90	1,896.64	1,886.19	1,789.04

PROGRAM	2011-12 WEIGHTS	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 ESTIMATED	2011-12 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.102	17,515.68	17,785.55	17,625.22	17,476.65	17,725.49	17,546.06
BASIC 4 - 8	1.000	20,414.80	20,057.52	19,818.59	19,738.31	19,793.31	19,499.58
BASIC 9 - 12	1.019	17,383.35	16,720.96	16,232.67	15,924.97	15,596.94	15,195.10
ESOL *	1.161	1,406.76	1,513.02	1,345.75	1,343.75	1,542.60	1,542.30
TOTAL - BASIC		56,720.59	56,077.05	55,022.23	54,483.68	54,658.34	53,783.03
ADDITIONAL WFTE +		753.06	937.56	588.98	665.20	762.12	762.12
GRAND TOTAL		80,692.42	79,794.63	77,924.51	76,995.15	76,987.79	76,199.66

* PRIOR TO 1999-2000 THIS CATEGORY CONTAINED THREE SEPARATE PROGRAMS WITH DIFFERENT WEIGHTS: DROPOUT PREVENTION (EXCLUDING 9-12 EDUCATIONAL ALTERNATIVES): BASIC WEIGHT GRADES 9-12 EDUCATIONAL ALTERNATIVES: 1.115 INTENSIVE ENGLISH - ESOL GRADES K-12: 1.211

THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE ESE FUNDING MATRIX AND THE CONSOLIDATION OF VOCATIONAL PROGRAMS

@ FTE WILL NO LONGER BE THE BASIS FOR ADULT EDUCATION FUNDING

^ BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WERE REPORTED AS BASIC PROGRAMS 111,112, AND 113

& BEGINNING 2003-04 VOCATIONAL FTE REPRESENTED ONLY GRADES 9-12, GRADES 6-8 NOW REPORTED AS BASIC

+ TOTALS REPRESENT WFTE FOR ADVANCED PLACEMENT, INTERNATIONAL BACCALAUREATE, ADVANCED INTERNATIONAL CERTIFICATE OF EDUCATION AND CAP ADJUSTMENTS.

SOURCE: 2010-11 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 21, 2011

2011-12 COLUMN FROM DOE SECOND CALCULATION DATED JULY 15, 2011

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SPECIAL REVENUE FUND BUDGET

Special revenue funds are used to account for the financial resources of the school food and nutrition services program and most federal grant programs. Beginning in 2008-09, these financial resources include federal stimulus dollars (American Recovery and Reinvestment Act – see below).

Funding for the school food service program comes from state and federal reimbursements for meals served to students and from direct payments received from students and adults.

Projects funded from the federal grant programs must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded projects are also currently monitored to ensure that all expenditures are made in accordance with mandated time periods.

Indirect cost payments from all special revenue projects, except ROTC, SEDNET, and FDLRS, are paid to the District Operating Fund. As prescribed by the federal government, an approved indirect cost rate is established each year and is based on the percentage of the District's indirect operating expenditures from the year before last.

AMERICAN RECOVERY & REINVESTMENT ACT BUDGET

On February 17, 2009, President Barack Obama signed the American Recovery and Reinvestment Act (ARRA) into law. The Act, intended to provide a stimulus to the nation's economy, earmarks more than \$90 billion for states to use in key education areas such as the instruction of students with disabilities, services for low-income students and the stabilization of local school district funding.

The use of each of the funding streams is subject to the fiscal and programmatic requirements of the applicable authorizing federal statutes. For example, Title I funding can be used only to benefit the students in schools designated as Title I schools, and the Individuals with Disabilities Education Act (IDEA) funds must be used to benefit eligible students with disabilities (or under certain circumstances for early intervention services). However, use of federal funds for these programs must supplement and not supplant state and local funds.

The Special Revenue Funds Budget is now presented in a more detailed manner. The first page provides the total revenue for all Special Revenue funds, including the new ARRA funds. Following that, there are separate revenue and expenditure pages for each portion of Special Revenue including the ARRA funds.

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	
							AMOUNT	%
<u>FEDERAL DIRECT SOURCES</u>								
3191 ROTC	850,886	0.70	923,200	0.71	944,647	1.09	21,447	2.32
3199 OTHER FEDERAL DIRECT	<u>379,947</u>	<u>0.31</u>	<u>282,040</u>	<u>0.22</u>	<u>462,678</u>	<u>0.54</u>	<u>180,638</u>	<u>64.05</u>
TOTAL FEDERAL DIRECT	1,230,833	1.01	1,205,240	0.93	1,407,325	1.63	202,085	16.77
<u>FEDERAL THROUGH STATE SOURCES</u>								
3201 VOCATIONAL EDUCATION	668,032	0.55	661,544	0.51	626,943	0.73	-34,601	-5.23
3227 DRUG FREE SCHOOLS	54,597	0.04	54,597	0.04	0	0.00	-54,597	-100.00
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	18,014,237	14.76	13,706,647	10.59	20,473,462	23.69	6,766,815	49.37
3240 TITLE I	16,651,565	13.65	14,348,735	11.09	15,751,937	18.23	1,403,202	9.78
3241 FDLRS/EAST	1,114,763	0.91	1,062,148	0.82	1,105,647	1.28	43,499	4.10
3251 ADULT EDUCATION	2,330,646	1.91	2,191,776	1.69	2,515,680	2.91	323,904	14.78
3290 TITLE II	4,239,744	3.47	2,894,829	2.24	3,242,020	3.75	347,191	11.99
3290 TITLE III	354,514	0.29	343,668	0.27	255,520	0.30	-88,148	-25.65
3290 CHARTER SCHOOLS	68,462	0.06	64,946	0.05	63,005	0.07	-1,941	-2.99
3290 OTHER	<u>459,146</u>	<u>0.38</u>	<u>999,819</u>	<u>0.77</u>	<u>479,209</u>	<u>0.55</u>	<u>-520,610</u>	<u>-52.07</u>
TOTAL FEDERAL THROUGH STATE	43,955,706	36.02	36,328,709	28.07	44,513,423	51.51	8,184,714	22.53
<u>AMERICAN RECOVERY AND REINVESTMENT ACT</u>								
3210 STATE STABILIZATION FUNDS K-12	23,329,701	19.12	22,965,181	17.75	0	0.00	-22,965,181	-100.00
3211 STATE STABILIZATION FUNDS-WORKFORCE	0	0.00	518,618	0.40	0	0.00	-518,618	-100.00
3214 RACE TO THE TOP	0	0.00	71,215	0.06	1,582,119	1.83	1,510,904	2121.61
3215 EDUCATION JOBS FUND	0	0.00	14,677,091	11.34	114,639	0.13	-14,562,452	-99.22
3230 EDUCATION FOR THE HANDICAPPED	10,978,616	9.00	10,645,532	8.23	68,592	0.08	-10,576,940	-99.36
3240 TITLE I	5,416,728	4.44	5,348,135	4.13	333,083	0.39	-5,015,052	-93.77
3290 MISC REVENUE	<u>775,346</u>	<u>0.64</u>	<u>650,137</u>	<u>0.50</u>	<u>119,911</u>	<u>0.14</u>	<u>-530,226</u>	<u>-81.56</u>
TOTAL TARGETED STIMULUS MONEY	40,500,391	33.19	54,875,909	42.41	2,218,344	2.57	-52,657,565	-95.96
<u>STATE AND OTHER SOURCES</u>								
3335 DIAGNOSTIC & RESOURCE	41,382	0.03	41,382	0.03	33,268	0.04	-8,114	-19.61
3390 OTHER STATE	<u>11,890</u>	<u>0.01</u>	<u>11,890</u>	<u>0.01</u>	<u>10,252</u>	<u>0.01</u>	<u>-1,638</u>	<u>-13.78</u>
TOTAL STATE AND OTHER	53,272	0.04	53,272	0.04	43,520	0.05	-9,752	-18.31
TOTAL SPECIAL REVENUE - OTHER	85,740,202	70.26	92,463,130	71.45	48,182,612	55.75	-44,280,518	-47.89

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<u>FOOD SERVICES</u> REVENUE	28,888,000	23.67	29,542,729	22.83	28,669,276	33.17	-873,453	-2.96
FUND BALANCE, JULY 1								
RESERVED	2,194,408	1.80	2,194,408	1.70	2,575,207	2.98	380,799	17.35
UNRESERVED	<u>5,206,603</u>	<u>4.27</u>	<u>5,206,603</u>	<u>4.02</u>	<u>6,993,941</u>	<u>8.09</u>	<u>1,787,338</u>	<u>34.33</u>
TOTAL FUND BALANCE	7,401,011	6.06	7,401,011	5.72	9,569,148	11.07	2,168,137	29.30
TOTAL FOOD SERVICE	36,289,011	29.74	36,943,740	28.55	38,238,424	44.25	1,294,684	3.50
GRAND TOTAL	122,029,213	100.00	129,406,870	100.00	86,421,036	100.00	-42,985,834	-33.22

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2010-11			2010-11			2010-11			2010-11			2010-11			2010-11		
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12		AMOUNT	AMENDED VS						
									TOTAL	%		AMOUNT	%					
111 ADMINISTRATIVE SALARY	252,302	0.56	254,736	0.68	254,736	0.68	262,953	0.57		8,217	3.23							
121 TEACHER SALARY	14,565,755	32.20	13,605,347	36.20	13,605,347	36.20	15,926,479	34.65		2,321,132	17.06							
123 SUPPLEMENTS	434,035	0.96	355,698	0.95	355,698	0.95	394,852	0.86		39,154	11.01							
141 SUBSTITUTE SALARY	471,219	1.04	340,481	0.91	340,481	0.91	450,621	0.98		110,140	32.35							
151 AIDE	0	0.00	2,901,930	7.72	2,901,930	7.72	903,307	1.97		-1,998,623	-68.87							
161 HOURLY SALARY	4,748,014	10.50	1,425,508	3.79	1,425,508	3.79	3,973,063	8.64		2,547,555	178.71							
164 OVERTIME HOURLY SUPPORT	0	0.00	1,024	0.00	1,024	0.00	0	0.00		-1,024	-100.00							
165 ADDITIONAL TIME WORKED	668	0.00	26,514	0.07	26,514	0.07	0	0.00		-26,514	-100.00							
181 EAP SALARY	1,661,957	3.67	929,319	2.47	929,319	2.47	2,249,955	4.90		1,320,636	142.11							
191 TEMPORARY SALARY	0	0.00	14,888	0.04	14,888	0.04	0	0.00		-14,888	-100.00							
1XX SALARIES TOTAL	22,133,950	48.93	19,855,445	52.82	19,855,445	52.82	24,161,230	52.57		4,305,785	21.69							
210 RETIREMENT	2,039,320	4.51	1,946,932	5.18	1,946,932	5.18	1,473,241	3.21		-473,691	-24.33							
220 FICA	1,582,830	3.50	1,334,955	3.55	1,334,955	3.55	1,653,634	3.60		318,679	23.87							
231 LIFE INSURANCE	33,962	0.08	36,635	0.10	36,635	0.10	44,355	0.10		7,720	21.07							
232 HOSPITALIZATION	3,543,611	7.83	2,351,230	6.26	2,351,230	6.26	3,357,132	7.30		1,005,902	42.78							
241 WORKER'S COMPENSATION	111,716	0.25	105,169	0.28	105,169	0.28	246,769	0.54		141,600	134.64							
242 WORKER'S COMPENSATION - BUS DRIVERS	562	0.00	0	0.00	0	0.00	0	0.00		0	0.00							
243 WORKER'S COMPENSATION - ALL OTHERS	21	0.00	936	0.00	936	0.00	161	0.00		-775	-82.80							
2XX FRINGE TOTAL	7,312,022	16.16	5,775,857	15.37	5,775,857	15.37	6,775,292	14.74		999,435	17.30							
312 PROFESSIONAL/TECHNICAL	6,590,980	14.57	5,181,068	13.78	5,181,068	13.78	6,424,419	13.98		1,243,351	24.00							
315 TUITION REIMBURSEMENT	56,500	0.12	8,016	0.02	8,016	0.02	43,984	0.10		35,968	448.70							
323 LIABILITY INSURANCE	2,545	0.01	1,260	0.00	1,260	0.00	4,740	0.01		3,480	276.19							
331 TRAVEL - IN COUNTY	251,642	0.56	187,037	0.50	187,037	0.50	261,962	0.57		74,925	40.06							
332 TRAVEL - OUT OF COUNTY	484,990	1.07	198,791	0.53	198,791	0.53	331,666	0.72		132,875	66.84							
333 OUT OF STATE TRAVEL	79,086	0.17	69,423	0.18	69,423	0.18	108,773	0.24		39,350	56.68							
351 REPAIR - INSTRUCTIONAL EQUIPMENT	4,781	0.01	12,764	0.03	12,764	0.03	2,341	0.01		-10,423	-81.66							
352 REPAIR - OTHER EQUIPMENT	1,000	0.00	800	0.00	800	0.00	1,200	0.00		400	50.00							
356 MAINT & WARRANTY AGREEMENTS	101,146	0.22	99,210	0.26	99,210	0.26	91,531	0.20		-7,679	-7.74							
360 RENTALS	54,741	0.12	3,027	0.01	3,027	0.01	51,423	0.11		48,396	1598.81							
364 MAINTENANCE FEES - SOFTWARE	4,479	0.01	8,000	0.02	8,000	0.02	0	0.00		-8,000	-100.00							
365 SUBSCRIPTION FEES - SOFTWARE	47,968	0.11	146,696	0.39	146,696	0.39	96,114	0.21		-50,582	-34.48							
371 TELEPHONE - BASE	1,565	0.00	4,318	0.01	4,318	0.01	800	0.00		-3,518	-81.47							
372 TELEPHONE - LONG DISTANCE	489	0.00	169	0.00	169	0.00	631	0.00		462	273.37							
373 POSTAGE	27,949	0.06	11,760	0.03	11,760	0.03	38,632	0.08		26,872	228.50							
374 TELEPHONE EQUIPMENT	2,401	0.01	429	0.00	429	0.00	600	0.00		171	39.86							
376 PDA DATA USAGE	2,892	0.01	355	0.00	355	0.00	770	0.00		415	116.90							
377 PDA VOICE/CELL	6,131	0.01	8,975	0.02	8,975	0.02	5,756	0.01		-3,219	-35.87							
378 DATA COMMUNICATION SERVICES	12,996	0.03	0	0.00	0	0.00	0	0.00		0	0.00							
391 PRINTING	137,366	0.30	90,607	0.24	90,607	0.24	132,630	0.29		41,923	46.27							
397 ISOLATED TRANSPORTATION	17,330	0.04	14,630	0.04	14,630	0.04	9,338	0.02		-6,292	-43.01							
3XX PURCHASED SERVICES TOTAL	7,888,977	17.44	6,047,335	16.09	6,047,335	16.09	7,606,210	16.55		1,558,875	25.78							

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2010-11			2010-11			2010-11			2010-11-12			2010-11 AMENDED VS 2011-12 TENTATIVE		
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
450 GASOLINE	2,426	0.01	1,164	1,164	0.00	836	0.00	0.00	0.00	0.00	0.00	-328	0.00	-28.18	
460 DIESEL	6,056	0.01	6,128	6,128	0.02	803,685	0.02	0.02	0.02	1.75	1.75	797,557	1.75	13014.96	
4XX ENERGY SERVICES TOTAL	8,482	0.02	7,292	7,292	0.02	804,521	0.02	0.02	0.02	1.75	1.75	797,229	1.75	10932.93	
511 SUPPLIES	2,521,020	5.57	1,282,389	1,282,389	3.41	3,049,824	6.64	6.64	6.64	1,767,435	6.64	1,767,435	6.64	137.82	
521 TEXTBOOKS - NON-STATE ADOPTED	78,798	0.17	118,076	118,076	0.31	43,008	0.09	0.09	0.31	-75,068	0.09	-75,068	0.09	-63.58	
522 TEXTBOOKS - STATE ADOPTED	38,510	0.09	13,566	13,566	0.04	32,558	0.04	0.04	0.04	18,992	0.04	18,992	0.04	140.00	
530 PERIODICALS	145	0.00	0	0	0.00	0	0.00	0.00	0.00	0	0.00	0	0.00	0.00	
5XX SUPPLIES/MATERIALS TOTAL	2,638,473	5.83	1,414,031	1,414,031	3.76	3,125,390	6.80	6.80	6.80	1,711,359	6.80	1,711,359	6.80	121.03	
612 LIBRARY BOOKS - EXISTING	37,791	0.08	45,402	45,402	0.12	5,170	0.01	0.01	0.12	-40,232	0.01	-40,232	0.01	-88.61	
621 AV MATERIALS > \$1,000	43,016	0.10	0	0	0.00	11,268	0.00	0.00	0.00	11,268	0.00	11,268	0.00	0.00	
622 AV MATERIALS < \$1,000	32,154	0.07	22,791	22,791	0.06	44,147	0.06	0.06	0.06	21,356	0.06	21,356	0.06	93.70	
641 FURN/FIX/EQUIP > \$1,000	42,364	0.09	45,544	45,544	0.12	69,749	0.15	0.15	0.12	24,205	0.15	24,205	0.15	53.15	
642 FURN/FIX/EQUIP < \$1,000	461,402	1.02	479,059	479,059	1.27	279,328	0.61	0.61	1.27	-199,731	0.61	-199,731	0.61	-41.09	
643 COMPUTER HARDWARE > \$1,000	387,146	0.86	176,678	176,678	0.47	134,377	0.29	0.29	0.47	-42,301	0.29	-42,301	0.29	-23.94	
644 COMPUTER HARDWARE < \$1,000	418,702	0.93	808,818	808,818	2.15	261,091	0.57	0.57	2.15	-547,727	0.57	-547,727	0.57	-67.72	
671 SITE IMPROVEMENT - CONTRACTED	5,000	0.01	821,627	821,627	2.19	0	0.00	0.00	2.19	-821,627	0.00	-821,627	0.00	-100.00	
691 COMPUTER SOFTWARE > \$750	128,862	0.28	143,615	143,615	0.38	166,612	0.36	0.36	0.38	22,997	0.36	22,997	0.36	16.01	
692 COMPUTER SOFTWARE < \$750	231,868	0.51	256,668	256,668	0.68	252,315	0.55	0.55	0.68	-4,353	0.55	-4,353	0.55	-1.70	
693 LICENSE FEES - SOFTWARE	69,329	0.15	144,861	144,861	0.39	203,757	0.44	0.44	0.39	58,896	0.44	58,896	0.44	40.66	
6XX CAPITAL OUTLAY TOTAL	1,857,654	4.11	2,945,063	2,945,063	7.84	1,427,814	3.11	3.11	7.84	-1,517,249	3.11	-1,517,249	3.11	-51.52	
737 DUES/FEES	116,193	0.26	72,333	72,333	0.19	143,270	0.31	0.31	0.19	70,937	0.31	70,937	0.31	98.07	
738 COMMISSIONS	100	0.00	0	0	0.00	0	0.00	0.00	0.00	0	0.00	0	0.00	0.00	
792 SPECIAL FUNCTIONS	0	0.00	176	176	0.00	0	0.00	0.00	0.00	-176	0.00	-176	0.00	-100.00	
794 FIELD TRIPS	1,015,863	2.25	126,205	126,205	0.34	85,038	0.19	0.19	0.34	-41,167	0.19	-41,167	0.19	-32.62	
795 MISCELLANEOUS EXPENSE	25	0.00	0	0	0.00	0	0.00	0.00	0.00	0	0.00	0	0.00	0.00	
799 INDIRECT COST	1,733,542	3.83	1,343,484	1,343,484	3.57	1,320,742	2.87	2.87	3.57	-22,742	2.87	-22,742	2.87	-1.69	
972 RESERVES	534,510	1.18	0	0	0.00	514,761	1.12	1.12	0.00	514,761	1.12	514,761	1.12	0.00	
7XX OTHER EXPENDITURES TOTAL	3,400,253	7.52	1,542,198	1,542,198	4.10	2,063,811	4.49	4.49	7.52	521,613	4.49	521,613	4.49	33.82	
TOTAL EXPENDITURES	45,239,811	100.00	37,587,221	37,587,221	100.00	45,954,268	100.00	100.00	100.00	8,377,047	100.00	8,377,047	100.00	22.29	

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**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY FUNCTION**

FUNCTION	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%	
5100 BASIC K-12	10,384,449	22.95	10,363,123	10,363,123	27.57	9,825,948	21.38	-537,175	-5.18	
5200 EXCEPTIONAL EDUCATION	6,669,004	14.74	4,518,797	4,518,797	12.02	8,331,730	18.13	3,812,933	84.38	
5300 VOCATIONAL EDUCATION	228,164	0.50	269,265	269,265	0.72	242,212	0.53	-27,053	-10.05	
5400 ADULT EDUCATION	60,448	0.13	50,314	50,314	0.13	96,316	0.21	46,002	91.43	
5500 PREKINDERGARTEN	1,754,783	3.88	1,501,443	1,501,443	3.99	1,503,636	3.27	2,193	0.15	
5900 NON-FEFP	<u>3,871,969</u>	<u>8.56</u>	<u>3,234,257</u>	<u>3,234,257</u>	<u>8.60</u>	<u>3,214,185</u>	<u>6.99</u>	<u>-20,072</u>	<u>-0.62</u>	
INSTRUCTIONAL TOTAL	22,968,817	50.77	19,937,199	19,937,199	53.04	23,214,027	50.50	3,276,828	16.44	
6110 ATTENDANCE/SOCIAL WORK	597,132	1.32	587,715	587,715	1.56	666,642	1.45	78,927	13.43	
6120 GUIDANCE	1,361,155	3.01	1,416,646	1,416,646	3.77	1,408,063	3.06	-8,583	-0.61	
6130 HEALTH	2,245,797	4.96	1,520,550	1,520,550	4.05	1,978,534	4.30	457,984	30.12	
6140 PSYCHOLOGICAL SERVICES	1,336,435	2.95	458,953	458,953	1.22	1,846,947	4.02	1,387,994	302.43	
6150 PARENT INVOLVEMENT	592,850	1.31	636,508	636,508	1.69	506,153	1.10	-130,355	-20.48	
6200 INSTRUCTIONAL MEDIA	35,791	0.08	47,496	47,496	0.13	2,689	0.01	-44,807	-94.34	
6300 INSTRUCTIONAL CURRICULUM	8,445,256	18.67	7,300,356	7,300,356	19.42	8,744,619	19.02	1,444,263	19.78	
6400 INSTRUCTIONAL STAFF TRAINING	3,543,267	7.83	2,438,175	2,438,175	6.49	3,874,830	8.43	1,436,655	58.92	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>367,689</u>	<u>0.81</u>	<u>102,285</u>	<u>102,285</u>	<u>0.27</u>	<u>549,330</u>	<u>1.20</u>	<u>447,045</u>	<u>437.06</u>	
INSTRUCTIONAL SUPPORT TOTAL	18,525,372	40.95	14,508,684	14,508,684	38.60	19,577,807	42.59	5,069,123	34.94	
7200 GENERAL ADMINISTRATION	1,739,756	3.85	1,343,484	1,343,484	3.57	1,328,148	2.89	-15,336	-1.14	
7300 SCHOOL ADMINISTRATION	45,922	0.10	29,491	29,491	0.08	24,078	0.05	-5,413	-18.35	
7400 FACILITIES	0	0.00	821,627	821,627	2.19	0	0.00	-821,627	-100.00	
7700 CENTRAL SERVICES	0	0.00	164	164	0.00	10,750	0.02	10,586	6454.88	
7800 TRANSPORTATION	1,080,725	2.39	208,551	208,551	0.55	908,174	1.98	699,623	335.47	
7900 UTILITY/CUSTODIAN	26,473	0.06	14,016	14,016	0.04	6,930	0.02	-7,086	-50.56	
8110 TRANSPORTATION MAINTENANCE	553	0.00	0	0	0.00	0	0.00	0	0.00	
9100 COMMUNITY SERVICES	<u>852,193</u>	<u>1.88</u>	<u>724,005</u>	<u>724,005</u>	<u>1.93</u>	<u>894,354</u>	<u>1.95</u>	<u>170,349</u>	<u>23.53</u>	
GENERAL SUPPORT TOTAL	3,745,622	8.28	3,141,338	3,141,338	8.36	3,172,434	6.90	31,096	0.99	
TOTAL EXPENDITURES	45,239,811	100.00	37,587,221	37,587,221	100.00	45,964,268	100.00	8,377,047	22.29	

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**AMERICAN RECOVERY AND REINVESTMENT ACT
PROJECTED REVENUE**

REVENUE	2010-11		2010-11		2011-12		2010-11 AMENDED VS	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	2011-12 PROJECTED	
							AMOUNT	%
FEDERAL SOURCES								
3210 STATE STABILIZATION FUNDS K-12	23,329,701	57.60	22,965,181	41.85	0	0.00	-22,965,181	-100.00
3211 STATE STABILIZATION FUNDS-WORKFORCE	0	0.00	518,618	0.95	0	0.00	-518,618	-100.00
3214 RACE TO THE TOP	0	0.00	71,215	0.13	1,582,119	71.32	1,510,904	2121.61
3215 EDUCATION JOBS FUND	0	0.00	14,677,091	26.75	114,639	5.17	-14,562,452	-99.22
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	10,978,616	27.11	10,645,533	19.40	68,592	3.09	-10,576,941	-99.36
3240 TITLE I	5,416,728	13.37	5,348,135	9.75	333,083	15.01	-5,015,052	-93.77
3290 MISC REVENUE	<u>775,346</u>	<u>1.91</u>	<u>650,137</u>	<u>1.18</u>	<u>119,911</u>	<u>5.41</u>	<u>-530,226</u>	<u>-81.56</u>
TOTAL FEDERAL THROUGH STATE (ARRA)	40,500,391	100.00	54,875,910	100.00	2,218,344	100.00	-52,657,566	-95.96
TOTAL AMERICAN RECOVERY AND REINVESTMENT ACT	40,500,391	100.00	54,875,910	100.00	2,218,344	100.00	-52,657,566	-95.96

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY OBJECT**

OBJECT	2010-11			2010-11			2010-11			2011-12			2010-11 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	120,000	0.30	23,071	0.00	23,071	0.04	146,500	0.04	123,429	6.60	146,500	6.60	123,429	535.00
121 TEACHER SALARY	22,055,659	54.46	22,345,905	54.46	22,345,905	40.72	297,993	40.72	-22,047,912	13.43	297,993	13.43	-22,047,912	-98.67
123 SUPPLEMENTS	12,376	0.03	27,330	0.03	27,330	0.05	18,000	0.05	-9,330	0.81	18,000	0.81	-9,330	-34.14
141 SUBSTITUTE SALARY	323,367	0.80	236,224	0.80	236,224	0.43	58,427	0.43	-177,797	2.63	58,427	2.63	-177,797	-75.27
151 AIDE SALARY	0	0.00	116,043	0.00	116,043	0.21	0	0.21	-116,043	0.00	0	0.00	-116,043	-100.00
161 HOURLY SALARY	576,565	1.42	9,891,531	1.42	9,891,531	18.03	10,604	18.03	-9,880,927	0.48	10,604	0.48	-9,880,927	-99.89
164 OVERTIME HOURLY SUPPORT	0	0.00	320	0.00	320	0.00	0	0.00	-320	0.00	0	0.00	-320	-100.00
165 ADDITIONAL TIME WORKED	0	0.00	612	0.00	612	0.00	0	0.00	-612	0.00	0	0.00	-612	-100.00
181 EAP SALARY	355,718	0.88	1,712,097	0.88	1,712,097	3.12	19,886	3.12	-1,692,211	0.90	19,886	0.90	-1,692,211	-98.84
1XX SALARIES TOTAL	23,443,685	57.89	34,353,133	62.60	34,353,133	62.60	551,410	62.60	-33,801,723	24.86	551,410	24.86	-33,801,723	-98.39
210 RETIREMENT	2,591,244	6.40	3,374,469	6.15	3,374,469	6.15	12,311	6.15	-3,362,158	0.55	12,311	0.55	-3,362,158	-99.64
220 FICA	1,736,052	4.29	2,495,281	4.55	2,495,281	4.55	32,251	4.55	-2,463,030	1.45	32,251	1.45	-2,463,030	-98.71
231 LIFE INSURANCE	37,497	0.09	82,973	0.15	82,973	0.15	1,417	0.15	-81,556	0.06	1,417	0.06	-81,556	-98.29
232 HOSPITALIZATION	3,831,284	9.46	4,918,476	8.96	4,918,476	8.96	39,420	8.96	-4,879,056	1.78	39,420	1.78	-4,879,056	-99.20
241 WORKER'S COMPENSATION	112,133	0.28	97,534	0.18	97,534	0.18	3,971	0.18	-93,563	0.18	3,971	0.18	-93,563	-95.93
242 WORKER'S COMPENSATION - BUS DRIVERS	0	0.00	226,894	0.41	226,894	0.41	0	0.41	-226,894	0.00	0	0.00	-226,894	-100.00
243 WORKER'S COMPENSATION - ALL OTHERS	0	0.00	254,984	0.46	254,984	0.46	0	0.46	-254,984	0.00	0	0.00	-254,984	-100.00
244 WORKER'S COMPENSATION - FOOD SERVICES	0	0.00	1,419	0.00	1,419	0.00	0	0.00	-1,419	0.00	0	0.00	-1,419	-100.00
2XX FRINGE TOTAL	8,308,210	20.51	11,452,030	20.87	11,452,030	20.87	89,370	20.87	-11,362,660	4.03	89,370	4.03	-11,362,660	-99.22
312 PROFESSIONAL/TECHNICAL	1,710,855	4.22	2,793,408	5.09	2,793,408	5.09	199,177	5.09	-2,594,231	8.98	199,177	8.98	-2,594,231	-92.87
331 TRAVEL - IN COUNTY	45,765	0.11	16,359	0.03	16,359	0.03	7,478	0.03	-8,881	0.34	7,478	0.34	-8,881	-54.29
332 TRAVEL - OUT OF COUNTY	309,634	0.76	104,789	0.19	104,789	0.19	43,090	0.19	-61,699	1.94	43,090	1.94	-61,699	-58.88
333 OUT OF STATE TRAVEL	35,124	0.09	66,295	0.12	66,295	0.12	5,440	0.12	-60,855	0.25	5,440	0.25	-60,855	-91.79
356 MAINT & WARRANTY AGREEMENTS	22,493	0.06	0	0.00	0	0.00	1,875	0.00	1,875	0.08	1,875	0.08	1,875	0.00
360 RENTALS	54,947	0.14	6,970	0.01	6,970	0.01	0	0.01	-6,970	0.00	0	0.00	-6,970	-100.00
364 MAINTENANCE FEES - SOFTWARE	521	0.00	358	0.00	358	0.00	0	0.00	-358	0.00	0	0.00	-358	-100.00
365 SUBSCRIPTION FEES - SOFTWARE	44,073	0.11	45,783	0.08	45,783	0.08	12	0.08	-45,771	0.00	12	0.00	-45,771	-99.97
373 POSTAGE	0	0.00	2,451	0.00	2,451	0.00	268	0.00	-2,183	0.01	268	0.01	-2,183	-99.07
374 TELEPHONE EQUIPMENT	600	0.00	254	0.00	254	0.00	121	0.00	-133	0.01	121	0.01	-133	-52.36
376 PDA DATA USAGE	194	0.00	0	0.00	0	0.00	194	0.00	194	0.01	194	0.01	194	0.00
377 PDA VOICE/CELL	128	0.00	204	0.00	204	0.00	1,424	0.00	1,220	0.06	1,424	0.06	1,220	598.04
378 DATA COMMUNICATION SERVICES	0	0.00	0	0.00	0	0.00	28,740	0.00	28,740	1.30	28,740	1.30	28,740	0.00
391 PRINTING	11,770	0.03	25,835	0.05	25,835	0.05	5,974	0.05	-19,861	0.27	5,974	0.27	-19,861	-76.88
3XX PURCHASED SERVICES TOTAL	2,236,094	5.52	3,062,706	5.58	3,062,706	5.58	293,793	5.58	-2,768,913	13.24	293,793	13.24	-2,768,913	-90.41

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY OBJECT**

OBJECT	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
511 SUPPLIES	1,293,315	3.19	1,585,995	2.89	1,585,995	2.89	139,465	6.29	-1,446,530	-91.21
521 TEXTBOOKS - NON-STATE ADOPTED	9,529	0.02	32,646	0.06	32,646	0.06	4	0.00	-32,642	-99.99
522 TEXTBOOKS - STATE ADOPTED	<u>216,012</u>	<u>0.53</u>	<u>200,656</u>	<u>0.37</u>	<u>200,656</u>	<u>0.37</u>	<u>22,925</u>	<u>1.03</u>	<u>-177,731</u>	<u>-88.57</u>
5XX SUPPLIES/MATERIALS TOTAL	1,518,856	3.75	1,819,297	3.32	1,819,297	3.32	162,394	7.32	-1,656,903	-91.07
612 LIBRARY BOOKS - EXISTING	15,000	0.04	9,863	0.02	9,863	0.02	137	0.01	-9,726	-98.61
622 AV MATERIALS < \$1,000	625	0.00	740	0.00	740	0.00	0	0.00	-740	-100.00
641 FURN/FIXT/EQUIP > \$1,000	109,275	0.27	160,245	0.29	160,245	0.29	48,503	2.19	-111,742	-69.73
642 FURN/FIXT/EQUIP < \$1,000	616,893	1.52	313,735	0.57	313,735	0.57	8,379	0.38	-305,356	-97.33
643 COMPUTER HARDWARE > \$1,000	403,834	1.00	619,010	1.13	619,010	1.13	509,352	22.96	-109,658	-17.72
644 COMPUTER HARDWARE < \$1,000	261,294	0.65	606,344	1.10	606,344	1.10	23,261	1.05	-583,083	-96.16
671 SITE IMPROVEMENT-CONTRACTD	666,934	1.65	0	0.00	0	0.00	0	0.00	0	0.00
691 COMPUTER SOFTWARE > \$750	16,287	0.04	32,080	0.06	32,080	0.06	275,000	12.40	242,920	757.23
692 COMPUTER SOFTWARE > \$750	233,630	0.58	121,059	0.22	121,059	0.22	197,518	8.90	76,459	63.16
693 LICENSE FEES - SOFTWARE	<u>378,181</u>	<u>0.93</u>	<u>399,249</u>	<u>0.73</u>	<u>399,249</u>	<u>0.73</u>	<u>3,827</u>	<u>0.17</u>	<u>-395,422</u>	<u>-99.04</u>
6XX CAPITAL OUTLAY TOTAL	2,701,953	6.67	2,262,325	4.12	2,262,325	4.12	1,065,977	48.05	-1,196,348	-52.88
737 DUES/FEES	68,743	0.17	10,877	0.02	10,877	0.02	20,187	0.91	9,310	85.59
794 FIELD TRIPS	234,835	0.58	171,001	0.31	171,001	0.31	0	0.00	-171,001	-100.00
799 INDIRECT COST	<u>1,988,015</u>	<u>4.91</u>	<u>1,744,541</u>	<u>3.18</u>	<u>1,744,541</u>	<u>3.18</u>	<u>35,213</u>	<u>1.59</u>	<u>-1,709,328</u>	<u>-97.98</u>
7XX OTHER EXPENDITURES TOTAL	2,291,593	5.66	1,926,419	3.51	1,926,419	3.51	55,400	2.50	-1,871,019	-97.12
TOTAL EXPENDITURES	40,500,391	100.00	54,875,910	100.00	54,875,910	100.00	2,218,344	100.00	-52,657,566	-95.96

AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY OBJECT

OBJECT	3214 RTTT 2011-12		3230 IDEA 2011-12		3240 Title I 2011-12		3290 Misc 2011-12		TOTAL 2011-12	
	TENTATIVE BUDGET	BUDGET	TENTATIVE BUDGET	BUDGET	TENTATIVE BUDGET	BUDGET	TENTATIVE BUDGET	BUDGET	TENTATIVE BUDGET	BUDGET
111 ADMINISTRATOR SALARY	146,500	0	0	0	0	0	0	0	146,500	0
121 TEACHER SALARY	224,725	39,893	0	0	0	0	33,375	0	297,993	33,375
123 SUPPLEMENT	0	18,000	0	0	0	0	0	0	18,000	0
141 SUBSTITUTE SALARY	25,500	1,145	0	0	0	0	31,782	0	58,427	31,782
161 HOURLY SALARY	0	10,604	0	0	0	0	0	0	10,604	0
181 EAP SALARY	8,330	11,556	0	0	0	0	0	0	19,886	0
1XX SALARIES TOTAL	405,055	81,198	0	0	0	0	65,157	0	551,410	65,157
210 RETIREMENT	7,122	0	0	0	0	0	5,189	0	12,311	5,189
220 FICA	24,552	3,683	0	0	1,008	0	3,008	0	32,251	3,008
231 LIFE INSURANCE	216	1,201	0	0	0	0	0	0	1,417	0
232 HOSPITALIZATION	15,749	13,840	0	0	9,831	0	0	0	39,420	9,831
241 WORK. COMP. - GENERAL	1,859	1,311	0	0	431	0	370	0	3,971	370
2XX FRINGE TOTAL	49,498	20,035	0	0	11,270	0	8,567	0	89,370	8,567
TOTAL SALARIES AND FRINGES	454,553	101,233	0	0	11,270	0	73,724	0	640,780	73,724
312 PROFESSIONAL/TECHNICAL	75,000	0	0	0	0	0	124,177	0	199,177	124,177
331 TRAVEL - IN-COUNTY	0	3,584	0	0	3,894	0	0	0	7,478	3,894
332 TRAVEL - OUT-OF-COUNTY	1,950	16,656	0	0	12,721	0	11,763	0	43,090	12,721
333 TRAVEL - OUT OF STATE	0	0	0	0	5,440	0	0	0	5,440	5,440
356 MAINT AND WARRANTY AGREEMENTS	1,875	0	0	0	0	0	0	0	1,875	0
365 SUBSCRIPTION FEES - SOFTWARE	0	0	0	0	5	0	7	0	12	5
373 POSTAGE	125	0	0	0	143	0	0	0	268	143
374 TELEPHONE EQUIPMENT	0	0	0	0	121	0	0	0	121	121
376 PDA DATA USAGE	0	0	0	0	194	0	0	0	194	194
377 PDA VOICE/CELL USAGE	0	0	0	0	1,424	0	0	0	1,424	1,424
378 DATA COMMUNICATIONS	28,740	0	0	0	0	0	0	0	28,740	0
391 PRINTING	1,300	2,674	0	0	0	0	2,000	0	5,974	2,000
3XX PURCHASED SERVICES TOTAL	108,990	22,914	0	0	23,942	0	137,947	0	293,793	22,914
511 SUPPLIES	17,249	118,648	0	0	0	0	3,568	0	139,465	3,568
521 NON-STATE ADOPTED TEXTBOOKS	0	0	0	0	4	0	0	0	4	4
522 STATE ADOPTED TEXTBOOKS	0	22,925	0	0	0	0	0	0	22,925	0
5XX SUPPLIES/MATERIALS TOTAL	17,249	141,573	0	0	4	0	3,568	0	162,394	3,568
612 LIBRARY BOOKS	0	0	0	0	137	0	0	0	137	137
641 FURN/FIX/TEQUIP > \$1,000	45,000	0	0	0	3,503	0	0	0	48,503	3,503

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY OBJECT**

OBJECT	3214	3230	3240	3290	TOTAL 2011-12 TENTATIVE BUDGET
	RTTT 2011-12 TENTATIVE BUDGET	IDEA 2011-12 TENTATIVE BUDGET	Title I 2011-12 TENTATIVE BUDGET	Misc 2011-12 TENTATIVE BUDGET	
642 FURN/FIXT/EQUIP < \$1,000	0	8,362	17	0	8,379
643 COMPUTER HARDWARE > \$1,000	506,125	3,227	0	0	509,352
644 COMPUTER HARDWARE < \$1,000	2	15,049	4,554	3,656	23,261
671 SITE IMPROVEMENT - CONTRACTED	0	0	0	0	0
691 COMPUTER SOFTWARE > \$1,000	275,000	0	0	0	275,000
692 COMPUTER SOFTWARE < \$1,000	175,000	20,308	0	2,210	197,518
693 LICENSE FEES - SOFTWARE	0	3,827	0	0	3,827
6XX CAPITAL OUTLAY TOTAL	1,001,127	50,773	8,211	5,866	1,065,977
737 DUES/FEES	200	1,280	12,177	6,530	20,187
794 FIELD TRIPS	0	0	0	0	0
799 INDIRECT COSTS	0	15,310	12,988	6,915	35,213
7XX OTHER EXPENDITURES TOTAL	200	16,590	25,165	13,445	55,400
DISTRICT TOTAL	1,582,119	333,083	68,592	234,550	2,218,344

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY FUNCTION**

FUNCTION	2010-11		2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
5100 BASIC K-12	25,427,569	62.78	23,057,581	42.02	23,057,581	42.02	403,269	18.18	-22,654,312	-98.25		
5200 EXCEPTIONAL EDUCATION	5,416,641	13.37	5,913,260	10.78	5,913,260	10.78	294,117	13.26	-5,619,143	-95.03		
5300 VOCATIONAL EDUCATION	0	0.00	894,650	1.63	894,650	1.63	111,800	5.04	-782,850	-87.50		
5500 PREKINDERGARTEN	1,479,168	3.65	20,758	0.04	20,758	0.04	0	0.00	-20,758	-100.00		
5900 NON-FEPP	306,457	0.76	300,107	0.55	300,107	0.55	0	0.00	-300,107	-100.00		
INSTRUCTIONAL TOTAL	32,629,835	80.57	30,186,356	55.01	30,186,356	55.01	809,186	36.48	-29,377,170	-97.32		
6110 ATTENDANCE/SOCIAL WORK	5,581	0.01	12,879	0.02	12,879	0.02	38	0.00	-12,841	-99.70		
6120 GUIDANCE	540,311	1.33	561,760	1.02	561,760	1.02	2,162	0.10	-559,598	-99.62		
6130 HEALTH	161,048	0.40	1,263,300	2.30	1,263,300	2.30	0	0.00	-1,263,300	-100.00		
6140 PSYCHOLOGICAL SERVICES	337,609	0.83	2,142,099	3.90	2,142,099	3.90	17,249	0.78	-2,124,850	-99.19		
6150 PARENT INVOLVEMENT	89,090	0.22	131,739	0.24	131,739	0.24	841	0.04	-130,898	-99.36		
6200 INSTRUCTIONAL MEDIA	15,000	0.04	16,853	0.03	16,853	0.03	137	0.01	-16,716	-99.19		
6300 INSTRUCTIONAL CURRICULUM	2,149,705	5.31	2,897,890	5.28	2,897,890	5.28	139,094	6.27	-2,758,796	-95.20		
6400 INSTRUCTIONAL STAFF TRAINING	1,691,261	4.18	1,663,574	3.03	1,663,574	3.03	473,357	21.34	-1,190,217	-71.55		
6500 INSTRUCTIONAL RELATED TECHNOLOGY	0	0.00	1,230	0.00	1,230	0.00	468,071	21.10	466,841	37954.55		
INSTRUCTIONAL SUPPORT TOTAL	4,989,605	12.32	8,691,324	15.84	8,691,324	15.84	1,100,949	49.63	-7,590,375	-87.33		
7200 GENERAL ADMINISTRATION	1,988,017	4.91	1,744,541	3.18	1,744,541	3.18	26,858	1.21	-1,717,683	-98.46		
7300 SCHOOL ADMINISTRATION	0	0.00	27,112	0.05	27,112	0.05	0	0.00	-27,112	-100.00		
7400 FACILITIES	666,934	1.65	0	0.00	0	0.00	0	0.00	0	0.00		
7600 FOOD SERVICES	0	0.00	60,111	0.11	60,111	0.11	0	0.00	-60,111	-100.00		
7700 CENTRAL SERVICES	0	0.00	0	0.00	0	0.00	38,900	1.75	38,900	0.00		
7800 TRANSPORTATION	225,078	0.56	5,677,475	10.35	5,677,475	10.35	63,711	2.87	-5,613,764	-98.88		
7900 UTILITY/CUSTODIAN	922	0.00	8,488,991	15.47	8,488,991	15.47	28,740	1.30	-8,460,251	-99.66		
8200 ADMINISTRATIVE TECH SERVICES	0	0.00	0	0.00	0	0.00	150,000	6.76	150,000	0.00		
GENERAL SUPPORT TOTAL	2,880,951	7.11	15,998,230	29.15	15,998,230	29.15	308,209	13.89	-15,690,021	-98.07		
TOTAL EXPENDITURES	40,500,391	100.00	54,875,910	100.00	54,875,910	100.00	2,218,344	100.00	-52,657,566	-95.96		

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY FUNCTION**

FUNCTION	3214 RTTT 2011-12 TENTATIVE BUDGET	3230 IDEA 2011-12 TENTATIVE BUDGET	3240 Title I 2011-12 TENTATIVE BUDGET	Misc 2011-12 TENTATIVE BUDGET	TOTAL 2011-12 TENTATIVE BUDGET
5100 BASIC K-12	275,125	0	0	128,144	403,269
5200 EXCEPTIONAL EDUCATION	0	294,117	0	0	294,117
5300 VOCATIONAL EDUCATION	111,800	0	0	0	111,800
5400 ADULT EDUCATION	0	0	0	0	0
5500 PREKINDERGARTEN	0	0	0	0	0
5900 NON-FEFP	0	0	0	0	0
INSTRUCTIONAL TOTAL	386,925	294,117	0	128,144	809,186
6110 ATTENDANCE/SOCIAL WORK	0	0	0	38	38
6120 GUIDANCE	0	2,122	40	0	2,162
6130 HEALTH	0	0	0	0	0
6140 PSYCHOLOGICAL SERVICES	0	17,249	0	0	17,249
6150 PARENT INVOLVEMENT	0	841	0	0	841
6200 INSTRUCTIONAL MEDIA	0	0	137	0	137
6300 INSTRUCTIONAL CURRICULUM	115,021	24,073	0	0	139,094
6400 INSTRUCTIONAL STAFF TRAINING	394,533	-20,629	0	99,453	473,357
6500 INSTRUCTIONAL RELATED TECHNOLOGY	468,000	0	71	0	468,071
INSTRUCTIONAL SUPPORT TOTAL	977,554	23,656	248	99,491	1,100,949
7200 GENERAL ADMINISTRATION	0	15,310	4,633	6,915	26,858
7300 SCHOOL ADMINISTRATION	0	0	0	0	0
7400 FACILITIES	0	0	0	0	0
7600 FOOD SERVICES	0	0	0	0	0
7700 CENTRAL SERVICES	38,900	0	0	0	38,900
7800 TRANSPORTATION	0	0	63,711	0	63,711
7900 UTILITY/CUSTODIAN	28,740	0	0	0	28,740
8200 ADMINISTRATIVE TECH SERVICES	150,000	0	0	0	150,000
GENERAL SUPPORT TOTAL	217,640	15,310	68,344	6,915	308,209
DISTRICT TOTAL	1,582,119	333,083	68,592	234,550	2,218,344

**FOOD AND NUTRITION SERVICES BUDGET
PROJECTED REVENUE**

REVENUE	2010-11		2010-11		2011-12		2010-11 ACTUAL VS 2011-12 PROJECTED	
	ADOPTED REVENUE	% of TOTAL	ACTUAL REVENUE	% of TOTAL	PROJECTED REVENUE	% of TOTAL	AMOUNT	%
FEDERAL THROUGH STATE SOURCES								
3261 FEDERAL LUNCH REIMBURSEMENT	10,150,000	27.97	10,854,593	29.38	11,071,685	28.95	217,092	2.00
3262 FEDERAL BREAKFAST REIMBURSEMENT	3,950,000	10.88	4,133,400	11.19	4,216,068	11.03	82,668	2.00
3263 AFTER SCHOOL SNACK REIMBURSEMENT	120,000	0.33	213,275	0.58	220,600	0.58	7,325	3.43
3265 FEDERAL COMMODITY	1,500,000	4.13	1,890,825	5.12	1,222,472	3.20	-668,353	-35.35
3267 SUMMER FEEDING	45,000	0.12	83,882	0.23	80,000	0.21	-3,882	-4.63
3268 FRESH FRUIT & VEGETABLE PROGRAM	36,000	0.10	36,189	0.10	66,350	0.17	30,161	83.35
TOTAL FEDERAL THROUGH STATE	15,801,000	43.54	17,212,164	46.59	16,877,175	44.14	-334,989	-1.95
STATE SOURCES								
3337 STATE SUPPLEMENT - BREAKFAST	225,000	0.62	211,387	0.57	212,000	0.55	613	0.29
3338 STATE SUPPLEMENT - LUNCH	180,000	0.50	179,737	0.49	180,000	0.47	263	0.15
3399 OTHER MISC STATE REVENUE	5,000	0.01	4,924	0.01	5,000	0.01	76	1.54
TOTAL STATE	410,000	1.13	396,048	1.07	397,000	1.04	952	0.24
LOCAL SOURCES								
3436 INTEREST	1,000	0.00	117	0.00	250	0.00	133	113.06
3451 FOOD SALES TYPE A	4,250,000	11.71	3,933,529	10.65	3,736,852	9.77	-196,676	-5.00
3453 FOOD SALES ADULT	550,000	1.52	531,487	1.44	515,542	1.35	-15,945	-3.00
3454 STUDENT A LA CARTE	7,400,000	20.39	7,027,389	19.02	6,711,157	17.55	-316,233	-4.50
3455 FOOD SALES ADULT A LA CARTE	350,000	0.96	381,428	1.03	373,800	0.98	-7,629	-2.00
3456 OTHER FOOD SALES	55,000	0.15	50,430	0.14	45,000	0.12	-5,430	-10.77
3457 FOOD SERVICE - CHILD CARE	66,000	0.18	6,135	0.02	7,500	0.02	1,365	22.26
3458 OTHER COMMISSIONS	4,000	0.01	3,552	0.01	4,000	0.01	448	12.61
3490 MISCELLANEOUS LOCAL SOURCES	1,000	0.00	450	0.00	1,000	0.00	550	122.08
TOTAL LOCAL	12,677,000	34.93	11,934,518	32.30	11,395,101	29.80	-539,417	-4.52
TOTAL REVENUE	28,888,000	79.61	29,542,729	79.97	28,669,276	74.98	-873,454	-2.96
FUND BALANCE, JULY 1 RESERVED	2,194,408	6.05	2,194,408	5.94	2,575,207	6.73	380,799	17.35
UNRESERVED	5,206,603	14.35	5,206,603	14.09	6,993,941	18.29	1,787,338	34.33
TOTAL FUND BALANCE	7,401,011	20.39	7,401,011	20.03	9,569,148	25.02	2,168,137	29.30
GRAND TOTAL	36,289,011	100.00	36,943,740	100.00	38,238,423	100.00	1,294,683	3.50

**FOOD AND NUTRITION SERVICES BUDGET
PROJECTED EXPENDITURES BY OBJECT**

OBJECT	2010-11		2010-11		2011-12		2010-11 ACTUAL VS	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	2011-12 AMOUNT	2011-12 TENTATIVE %
111 ADMINISTRATIVE SALARY	81,328	0.22	81,328	0.22	81,328	0.21	0	0.00
161 HOURLY SALARY	7,780,000	21.44	7,420,267	20.09	7,320,267	19.14	-100,000	-1.35
164 OVERTIME HOURLY SUPPORT	0	0.00	3,496	0.01	3,000	0.01	-496	-14.19
165 ADDITIONAL TIME WORKED	65,000	0.18	88,756	0.24	75,000	0.20	-13,756	-15.50
181 E-A-P SALARY	605,195	1.67	616,622	1.67	616,622	1.61	0	0.00
1XX SALARIES TOTAL	8,531,523	23.51	8,210,469	22.22	8,096,217	21.17	-114,252	-1.39
210 RETIREMENT	925,670	2.55	889,125	2.41	397,524	1.04	-491,600	-55.29
220 FICA	652,662	1.80	593,372	1.61	619,361	1.62	25,989	4.38
231 LIFE INSURANCE	18,428	0.05	12,406	0.03	17,488	0.05	5,082	40.97
232 HOSPITALIZATION	1,303,269	3.59	1,318,217	3.57	1,275,000	3.33	-43,217	-3.28
241 WORKER'S COMPENSATION I	5,250	0.01	5,390	0.01	3,895	0.01	-1,496	-27.75
244 WORKER'S COMPENSATION IV	341,000	0.94	322,873	0.87	312,947	0.82	-9,926	-3.07
2XX FRINGE TOTAL	3,246,279	8.95	3,141,383	8.50	2,626,214	6.87	-515,169	-16.40
312 PROFESSIONAL & TECHNICAL	950,000	2.62	781,844	2.12	850,000	2.22	68,156	8.72
331 TRAVEL - IN COUNTY	70,000	0.19	65,825	0.18	68,000	0.18	2,175	3.30
332 TRAVEL - OUT OF COUNTY	5,500	0.02	5,202	0.01	6,500	0.02	1,298	24.96
352 REPAIR - OTHER EQUIPMENT	3,000	0.01	485	0.00	2,000	0.01	1,515	0.00
355 REPAIR - GENERAL MAINTENANCE	8,000	0.02	245	0.00	5,000	0.01	4,755	1940.82
356 MAINT & WARRANTY AGREEMENTS	90,000	0.25	77,036	0.21	95,000	0.25	17,964	23.32
360 RENTALS	5,500	0.02	0	0.00	5,500	0.01	5,500	0.00
391 PRINTING	18,500	0.05	13,266	0.04	19,500	0.05	6,234	47.00
392 CONTRACTED FOOD SERVICES	110,000	0.30	145,333	0.39	225,000	0.59	79,667	54.82
3XX PURCHASED SERVICES TOTAL	1,260,500	3.47	1,089,235	2.95	1,276,500	3.34	187,265	17.19
410 NATURAL GAS	145,000	0.40	130,379	0.35	135,000	0.35	4,621	3.54
420 BOTTLED GAS	165,000	0.45	190,544	0.52	200,000	0.52	9,456	4.96
430 ELECTRICITY	395,000	1.09	359,543	0.97	385,000	1.01	25,457	7.08
460 DIESEL	8,000	0.02	10,676	0.03	13,000	0.03	2,324	21.77
4XX ENERGY SERVICES TOTAL	713,000	1.96	691,141	1.87	733,000	1.92	41,859	6.06

**FOOD AND NUTRITION SERVICES BUDGET
PROJECTED EXPENDITURES BY OBJECT**

OBJECT	2010-11		2010-11		2011-12		2010-11 ACTUAL VS	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	2011-12 TENTATIVE	
							AMOUNT	%
511 SUPPLIES	1,150,000	3.17	944,326	2.56	1,000,000	2.62	55,674	5.90
571 FOOD	10,600,000	29.21	9,873,048	26.72	10,267,970	26.85	394,922	4.00
591 WARES REPLACEMENT	45,000	0.12	21,304	0.06	40,000	0.10	18,696	87.76
592 COMMODITY USAGE	1,500,000	4.13	1,844,705	4.99	1,650,000	4.32	-194,705	-10.55
594 UNIFORMS	65,000	0.18	57,787	0.16	70,000	0.18	12,213	21.13
5XX SUPPLIES/MATERIALS TOTAL	13,360,000	36.82	12,741,170	34.49	13,027,970	34.07	286,800	2.25
641 FURN/FIXT/EQUIP > \$1,000	600,000	1.65	216,161	0.59	750,000	1.96	533,839	246.96
642 FURN/FIXT/EQUIP < \$1,000	75,000	0.21	45,677	0.12	75,000	0.20	29,323	64.19
643 COMPUTER HARDWARE > \$1,000	230,000	0.63	248,900	0.67	40,000	0.10	-208,900	-83.93
644 COMPUTER HARDWARE < \$1,000	100,000	0.28	13,495	0.04	100,000	0.26	86,505	641.04
681 REMODELING/RENOVATION - CONTRACTED	350,000	0.96	7,817	0.02	500,000	1.31	492,183	6296.55
684 REMODELING/RENOVATION - PROF FEES	1,000	0.00	0	0.00	0	0.00	0	0.00
691 COMPUTER SOFTWARE > \$1,000	30,000	0.08	0	0.00	30,000	0.08	30,000	0.00
692 COMPUTER SOFTWARE < \$1,000	7,500	0.02	774	0.00	7,500	0.02	6,727	869.62
693 LICENSE FEE - SOFTWARE	25,000	0.07	0	0.00	25,000	0.07	25,000	0.00
6XX CAPITAL OUTLAY TOTAL	1,418,500	3.91	532,823	1.44	1,527,500	3.99	994,677	186.68
737 DUES/FEES	24,000	0.07	28,178	0.08	30,000	0.08	1,822	6.47
739 BANK CHARGES	235,000	0.65	214,761	0.58	235,000	0.61	20,239	9.42
795 MISCELLANEOUS CHARGES	1,000	0.00	118	0.00	1,000	0.00	882	745.95
796 UNCOLLECTED ACCOUNTS	4,500	0.01	2,317	0.01	4,500	0.01	2,183	94.23
799 FEDERAL INDIRECT COST	749,977	2.07	722,997	1.96	642,545	1.68	-80,452	-11.13
7XX OTHER EXPENDITURES TOTAL	1,014,477	2.80	968,371	2.62	1,213,045	4.26	244,674	25.27
TRANSFER TO CAPITAL PROJECTS	0	0.00	0	0.00	300,000	0.78	300,000	0.00
TOTAL EXPENDITURES	29,544,279	81.41	27,374,592	74.10	28,500,446	74.53	1,125,854	4.11
FUND BALANCE, JUNE 30 RESERVED	2,200,000	6.06	2,575,207	6.97	2,350,000	6.15	-225,207	-8.75
UNRESERVED	4,544,732	12.52	6,993,941	18.93	7,387,977	19.32	394,036	5.63
TOTAL FUND BALANCE, JUNE 30	6,744,732	18.59	9,569,148	25.90	9,737,977	25.47	168,829	1.76
GRAND TOTAL	36,289,011	100.00	36,943,740	100.00	38,238,423	100.00	1,294,683	3.50

DEBT SERVICE FUND BUDGET

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The following is a description of long-term debt issues used to finance capital outlay projects of the District:

State School Bonds (SBE BONDS)

These bonds were issued by the State Board of Education on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State Motor Vehicle License Tax. Principal and interest payments, investment of Debt Service Fund resources, and compliance with debt service reserve requirements are all administered by the State Board of Administration.

Certificates of Participation

The District secures funding for various educational facilities through a lease-purchase financing arrangement. Principal and interest are payable from a portion of the Capital Projects Fund ad valorem tax levy.

**DEBT SERVICE BUDGET
PROJECTED REVENUE**

REVENUE	2010-11 ADOPTED		2010-11 AMENDED		2011-12 PROJECTED		2010-11 AMENDED VS. 2011-12 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
STATE SOURCES								
CO & DS WITHHELD FOR SBE BONDS	2,418,000	5.35	2,612,671	5.52	2,418,000	5.30	-194,671	-7.45
LOCAL SOURCES								
INVESTMENT REVENUE - (COPs)	57,732	0.13	142,746	0.30	110,000	0.24	-32,746	-22.94
TOTAL REVENUE	2,475,732	5.48	2,755,417	5.82	2,528,000	5.54	-227,417	-8.25
OTHER FINANCING SOURCES								
TRANSFERS FROM CAPITAL FUNDS - (COPs)	38,501,000	85.19	10,094,619	21.33	4,060,786	8.90	-6,033,833	-59.77
TRANSFERS FROM CAPITAL FUNDS - (TAX LEVY)			22,265,620		26,517,525	58.11	4,251,905	19.10
TRANSFERS FROM CAPITAL FUNDS - (IMPACT FEES)			7,705,366		6,306,056	13.82	-1,399,310	-18.16
TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES	40,976,732	90.67	42,821,022	90.46	39,412,367	86.37	-3,408,655	-7.96
FUND BALANCES, JULY 1								
RESERVED FOR DEBT SERVICE	4,217,944	9.33	4,217,944	8.91	6,219,332	13.63	2,001,388	47.45
QZAB - INTEREST EARNEDS ADJUSTMENT	0	0.00	295,586	0.62	0	0.00	-295,586	-100.00
ADJUSTED FUND BALANCE	4,217,944	9.33	4,513,530	9.54	6,219,332	13.63	1,705,802	0.00
GRAND TOTAL	45,194,676	100.00	47,334,552	100.00	45,631,699	100.00	-1,702,853	-3.60

**DEBT SERVICE BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2010-11 ADOPTED		2010-11 AMENDED		2011-12 TENTATIVE		2010-11 AMENDED VS. 2011-12 TENTATIVE	
	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
DEBT SERVICE								
Redemption of Principal								
SBE Bonds	1,755,000	3.88	1,755,000	3.71	1,845,000	4.04	90,000	5.13
COPs	12,995,000	28.75	12,995,000	27.45	13,580,000	29.76	585,000	4.50
Interest								
SBE Bonds	661,264	1.46	654,639	1.38	569,569	1.25	-85,070	-12.99
COPs	25,484,693	56.39	25,404,694	53.67	24,823,011	54.40	-581,683	-2.29
Fees								
SBE Bonds	62,000	0.14	3,553	0.01	8,900	0.02	5,347	150.49
Rev Bond Escrow Agent								
COPs	61,029	0.14	245,889	0.09	42,200	0.09	-2,035	-4.60
TOTAL EXPENDITURES	41,018,986	90.76	41,103,010	86.84	40,868,680	89.56	-234,330	-0.57
Other Financing Services								
Transfer to Capital Projects	0	0.00	12,210	0.03	0	0.00	-12,210	-100.00
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES	41,018,986	90.76	41,115,220	86.86	40,868,680	86.34	-246,540	-0.60
FUND BALANCES, JUNE 30								
Reserved for Debt Service	4,175,690	9.24	6,219,332	13.14	4,763,019	10.44	-1,456,313	-23.42
Unreserved Fund Balance	0	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	45,194,676	100.00	47,334,552	100.00	45,631,699	100.00	-1,702,853	-3.60

CAPITAL PROJECTS FUND BUDGET

Capital project funds are used to account for the financial resources to be used for educational capital outlay needs including new construction, renovation and remodeling projects.

Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding since 1976. These funds are derived from utility taxes throughout the state and are allocated by the legislature each year. Allocations are made for new construction, maintenance, renovation and repairs, site improvement, and a variety of categorical-type projects.

Ad valorem taxes on real and personal property within the District are assessed to provide revenue for capital projects funding. In the past, the Board had been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, for 2008-09 the legislature capped the amount at 1.750 mills requiring that the 0.25 mills be levied for use in the operating fund. In 2009-10 the legislature again allowed for a reduction in the capital millage, down to 1.50 mills, designating the additional reduction of 0.25 mills optional for use in the operating fund.

Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the benefit district in which the funds were collected. Impact Fees can also be used for Debt Service per the interlocal agreement with Brevard County.

Funds received from the sale of School Board property are also available for expenditure for capital projects.

All funds must be expended on approved projects in accordance with Florida Statutes and State Board of Education rules.

**CAPITAL PROJECTS FUND BUDGET
PROJECTED REVENUE**

REVENUES	2010-11 ADOPTED REVENUE	%	2010-11 AMENDED REVENUE	%	2011-12 PROJECTED REVENUE	%	2010-11 AMENDED VS. 2011-12 PROJECTED	
							AMOUNT	%
STATE SOURCES								
PECO - MAINTENANCE	4,173,040	2.69	4,173,040	2.69	0	0.00	-4,173,040	-100.00
CO & DS DISTRIBUTED TO DISTRICT	320,000	0.21	375,394	0.24	320,000	0.28	-55,394	-14.76
INTEREST - CO & DS	40,000	0.03	32,433	0.02	40,000	0.03	7,567	23.33
OTHER STATE	0	0.00	130,022	0.08	100,000	0.09	-30,022	-23.09
TOTAL STATE	4,533,040	2.93	4,710,889	3.04	460,000	0.40	-4,250,889	-90.24
LOCAL SOURCES								
SCHOOL CAPITAL OUTLAY TAX ¹	46,770,009	30.20	47,073,866	30.33	40,168,129	34.55	-6,905,737	-14.67
INTEREST ON INVESTMENTS	500,000	0.32	152,422	0.10	200,000	0.17	47,578	31.21
IMPACT FEES	4,000,000	2.58	3,678,774	2.37	2,517,600	2.17	-1,161,174	0.00
SALE OF PROPERTY	0	0.00	154,834	0.10	340,000	0.29	185,166	119.59
MISCELLANEOUS LOCAL	0	0.00	234,313	0.15	55,000	0.05	-179,313	-76.53
TOTAL LOCAL	51,270,009	33.11	51,294,209	33.05	43,280,729	37.22	-8,013,480	-15.62
OTHER FINANCING SOURCES								
PROCEEDS FROM ISSUANCE OF RANS	18,000,000	11.62	18,130,919	11.68	8,000,000	6.88	-10,130,919	-55.88
TRANSFERS FROM DEBT SERVICE	0	0.00	12,210	0.01	0	0.00	-12,210	-100.00
TRANSFERS FROM FOOD SERVICE	0	0.00	0	0.00	300,000	0.26	300,000	0.00
TOTAL OTHER FINANCING SOURCES	18,000,000	11.62	18,143,129	11.69	8,300,000	7.14	-9,843,129	-54.25
TOTAL REVENUE AND OTHER FINANCING SOURCES	73,803,049	47.66	74,148,227	47.77	52,040,729	44.76	-22,107,498	-29.82
FUND BALANCE - JULY 1								
RESERVED FOR CAPITAL PROJECTS	23,487,269	15.17	23,487,269	15.13	15,898,642	13.67	-7,588,627	-32.31
RESERVED FOR DEBT SERVICE	11,433,000	7.38	11,433,000	7.37	18,443,000	15.86	7,010,000	61.31
RESERVED CARRYFORWARD	46,141,541	29.79	46,141,541	29.73	29,891,062	25.71	-16,250,479	-35.22
TOTAL FUND BALANCE - JULY 1	81,061,810	52.34	81,061,810	52.23	64,232,704	55.24	-16,829,106	-20.76
GRAND TOTAL	154,864,859	100.00	155,210,037	100.00	116,273,433	100.00	-38,936,604	-25.09

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ACTUAL FUND BALANCE JULY 1, 2011	2011-12 APPROPRIATIONS	2011-12 TENTATIVE BUDGET		2011-12 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2012
				% OF TOTAL		% OF TOTAL	
RESERVED FOR:							
7 YR PLAN PRECONST TASK	13,662	0	13,662	0.01	11,613	0.02	2,049
ADA PROJECTS	27,661	250,000	277,661	0.24	236,012	0.33	41,649
CHILDRENS CENTER LEASE	0	19,140	19,140	0.02	16,269	0.02	2,871
CHILLER CTSI REPLACEMENT	5,312	0	5,312	0.00	4,515	0.01	797
CHS - ADD/REM/REN/INFRA UPGRADES	45,602	0	45,602	0.04	38,762	0.05	6,840
COCOA HIGH RE-ROOFING	17,925	0	17,925	0.02	15,236	0.02	2,689
CUSTODIAL EQUIPMENT	1,712	0	1,712	0.00	1,455	0.00	257
DISTRICT REFRESHMENT (ET)	2,416,857	0	2,416,857	2.08	2,054,328	2.91	362,529
EAU GALLIE HS DOT RIGHT OF WAY	90,688	0	90,688	0.08	77,085	0.11	13,603
EDUCATIONAL TECHNOLOGY - EQUIPMENT	41,045	0	41,045	0.04	34,888	0.05	6,157
EGHS - ADDITIONS/RENEWAL/TECH	41,055	0	41,055	0.04	34,897	0.05	6,158
ELECTRONIC REPLACE - QZAB	10,408	0	10,408	0.01	8,847	0.01	1,561
EMERGENCY PREPAREDNESS	29,342	0	29,342	0.03	24,941	0.04	4,401
ENERGY CONSERVATION - FACILITIES	428,822	0	428,822	0.37	364,499	0.52	64,323
ET REPAIR AT FAILURE	345,523	0	345,523	0.30	293,695	0.42	51,828
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	7,123	0	7,123	0.01	6,055	0.01	1,068
FOOD SERVICES MAINTENANCE	0	300,000	300,000	0.26	255,000	0.36	45,000
FOREIGN LANGUAGE LABS	68,457	0	68,457	0.06	58,188	0.08	10,269
GROWTH MANAGEMENT	25,053	0	25,053	0.02	21,295	0.03	3,758
HERITAGE HIGH SCHOOL	178,015	0	178,015	0.15	151,313	0.21	26,702
HVAC - PROJECTS	285,925	0	285,925	0.25	243,036	0.34	42,889
HVAC - PREVENTIVE MAINTENANCE	70,531	0	70,531	0.06	59,951	0.08	10,580
KITCHEN EQUIPMENT	27,592	0	27,592	0.02	23,453	0.03	4,139
LIGHTNING PREDICTION AND WARNING	3,400	0	3,400	0.00	2,890	0.00	510
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	1,250,000	1,250,000	1.08	1,062,500	1.50	187,500
MAINTENANCE PROJECTS "PROJECT F"	0	4,550,000	4,550,000	3.91	3,867,500	5.48	682,500
OTHER PROJECTS DISTRICT WIDE	985	0	985	0.00	837	0.00	148
PERFORMANCE BASED DIPLOMA	12,663	0	12,663	0.01	10,764	0.02	1,899
PORTABLE RELOCATION	9,035	150,000	159,035	0.14	135,180	0.19	23,855
REFURBISH PORTABLES	90,902	0	90,902	0.08	77,267	0.11	13,635
REMODEL / RENOVATE - VARIOUS	11,628	0	11,628	0.01	9,884	0.01	1,744

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ACTUAL FUND BALANCE JULY 1, 2011	2011-12 APPROPRIATIONS	2011-12 TENTATIVE BUDGET		2011-12 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2012
				% OF TOTAL		% OF TOTAL	
REPAIR AT FAILURE	2,580,895	360,000	2,940,895	2.53	2,499,761	3.54	441,134
ROOFING PREVENTIVE MAINTENANCE	58,898	0	58,898	0.05	50,063	0.07	8,835
SATELLITE BUS COMPOUND RENOV	322,670	0	322,670	0.28	274,270	0.39	48,400
SCHOOL BUS REPLACEMENT	590	0	590	0.00	502	0.00	88
SCHOOL / PORTABLE FURNITURE REPLACEMENT	160,751	2,000,000	2,160,751	1.86	1,836,638	2.60	324,113
SECURITY CAMERA SYSTEMS	488,995	0	488,995	0.42	415,646	0.59	73,349
SHS JOINT AGREEMENT - DRAINAGE	33,138	0	33,138	0.03	28,167	0.04	4,971
SECOND SCH OF NATL PROMINENCE	109,000	0	109,000	0.09	92,650	0.13	16,350
SPORTS EQUIPMENT - DISTRICTWIDE	27,719	0	27,719	0.02	23,561	0.03	4,158
SSNP- DATA INFRASTRUCTURE	6,516	0	6,516	0.01	5,539	0.01	977
SUNRISE STANDARD CLASSROOM	13,690	0	13,690	0.01	11,637	0.02	2,053
VEHICLES - OTHER	12,408	1,500,000	1,512,408	1.30	1,285,547	1.82	226,861
	269	0	269	0.00	229	0.00	40
TOTALS BEFORE TRANSFERS AND OTHER USES	8,122,462	10,379,140	18,501,602	15.91	15,726,365	22.27	2,775,237
RAN PRINCIPAL REPAYMENT	0	9,470,000	9,470,000	8.14	9,470,000	13.41	0
RAN INTEREST PAYMENT	0	530,000	530,000	0.46	530,000	0.75	0
RAN REPAYMENT	0	8,000,000	8,000,000	6.88	8,000,000	11.33	0
TRANSFER TO DEBT SERVICE ¹	18,443,000	18,441,367	36,884,367	31.72	36,884,367	52.24	0
TOTALS AFTER TRANSFERS AND OTHER USES	26,565,462	46,820,507	73,385,969	63.11	70,610,732	100.00	2,775,237
RESERVED FOR CAPITAL PROJECTS	7,776,180	0	7,776,180	6.69	0	0.00	7,776,180
RESERVED FUND BALANCE	29,891,062	5,220,222	35,111,284	30.20	0	0.00	35,111,284
TOTAL RESERVED FUND BALANCE	37,667,242	5,220,222	42,887,464	36.89	0	0.00	42,887,464
GRAND TOTAL	64,232,704	52,040,729	116,273,433	100.00	70,610,732	100.00	45,662,701

¹ The total COP Debt Service including fees is \$38,515,698 of which \$1,631,331 is already in Debt Service, which leaves \$36,884,367 to be funded by Capital Funds.

**CAPITAL PROJECTS FUND BUDGET
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2011-12 TENTATIVE BUDGET	% OF TOTAL	2011-12 TAX LEVY	PRIOR YEAR'S TAX LEVY	2011-12 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:								
7 YR PLAN PRECONST TASK	13,662	0.01	0	13,662	0	0	0	0
ADA PROJECTS	277,661	0.24	250,000	27,661	0	0	0	0
CHILDRENS CENTER LEASE	19,140	0.02	19,140	0	0	0	0	0
CHILLER CTSI REPLACEMENT	5,312	0.00	0	5,312	0	0	0	0
CHS - ADD/REM/REN/INFRA UPGRADES	45,602	0.04	0	33,964	0	0	11,638	0
COCOA HIGH RE-ROOFING	17,925	0.02	0	17,925	0	0	0	0
CUSTODIAL EQUIPMENT	1,712	0.00	0	1,712	0	0	0	0
DISTRICT REFRESHMENT (ET)	2,416,857	2.08	0	462,857	0	0	1,954,000	0
EAU GALLIE HS DOT RIGHT OF WAY	90,688	0.08	0	90,688	0	0	0	0
EDUCATIONAL TECHNOLOGY - EQUIPMENT	41,045	0.04	0	13,961	0	0	27,084	0
EGHS - ADDITIONS/RENEWAL/TECH	41,055	0.04	0	0	0	0	41,055	0
ELECTRONIC REPLACE - QZAB	10,408	0.01	0	10,241	0	0	167	0
EMERGENCY PREPAREDNESS	29,342	0.03	0	29,342	0	0	0	0
ENERGY CONSERVATION - FACILITIES	428,822	0.37	0	22,737	0	0	406,085	0
ET REPAIR AT FAILURE	345,523	0.30	0	345,523	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	7,123	0.01	0	7,123	0	0	0	0
FOOD SERVICES MAINTENANCE	300,000	0.26	0	0	0	0	300,000	0
FOREIGN LANGUAGE LABS	68,457	0.06	0	68,457	0	0	0	0
GROWTH MANAGEMENT	25,053	0.02	0	2,153	0	0	22,900	0
HERITAGE HIGH SCHOOL	178,015	0.15	0	0	0	0	178,015	0
HVAC - PROJECTS	285,925	0.25	0	50,983	0	0	234,942	0
HVAC - PREVENTITIVE MAINTENANCE	70,531	0.06	0	1,018	0	0	69,513	0
KITCHEN EQUIPMENT	27,592	0.02	0	27,592	0	0	0	0
LIGHTNING PREDICTION AND WARNING	3,400	0.00	0	0	0	0	3,400	0
MAINTENANCE CAPITAL SUPPLIES/SERVICES	1,250,000	1.08	1,250,000	0	0	0	0	0
MAINTENANCE PROJECTS "PROJECT F"	4,550,000	3.91	4,550,000	0	0	0	0	0
OTHER PROJECTS DISTRICT WIDE	985	0.00	0	985	0	0	0	0
PERFORMANCE BASED DIPLOMA	12,663	0.01	0	12,663	0	0	0	0
PORTABLE RELOCATION	159,035	0.14	150,000	8,392	0	0	643	0
REFURBISH PORTABLES	90,902	0.08	0	80,867	0	0	10,035	0
REMODEL / RENOVATE - VARIOUS	11,628	0.01	0	11,628	0	0	0	0
REPAIR AT FAILURE	2,940,895	2.53	0	53,023	0	0	2,887,872	0
ROOFING PREVENTIVE MAINTENANCE	58,898	0.05	0	35,930	0	0	22,968	0
SAFETY TO LIFE - PECO	322,670	0.28	0	117,696	0	204,974	0	0
SATELLITE BUS COMPOUND RENOV	590	0.00	0	590	0	0	0	0
SCHOOL BUS REPLACEMENT	2,160,751	1.86	2,000,000	160,751	0	0	0	0

**CAPITAL PROJECTS FUND BUDGET
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2011-12 TENTATIVE BUDGET	% OF TOTAL	2011-12 TAX LEVY	PRIOR YEAR'S TAX LEVY	2011-12 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
SCHOOL / PORTABLE FURNITURE REPLACEMENT	488,995	0.42	0	488,995	0	0	0	0
SECURITY CAMERA SYSTEMS	33,138	0.03	0	33,138	0	0	0	0
SHS JOINT AGREEMENT - DRAINAGE	109,000	0.09	0	109,000	0	0	0	0
SECOND SCH OF NATL PROMINENCE	27,719	0.02	0	27,719	0	0	0	0
SPORTS EQUIPMENT - DISTRICTWIDE	6,516	0.01	0	0	0	0	0	6,516
SSNP- DATA INFRASTRUCTURE	13,690	0.01	0	13,690	0	0	0	0
SUNRISE STANDARD CLASSROOM	1,512,408	1.30	1,500,000	12,408	0	0	0	0
VEHICLES - OTHER	269	0.00	0	0	0	0	0	269
TOTALS BEFORE TRANSFERS AND OTHER USES	18,501,602	15.91	9,719,140	2,400,386	0	204,974	167	6,176,935
RAN PRINCIPAL REPAYMENT	9,470,000	8.14	9,470,000	0	0	0	0	0
RAN INTEREST PAYMENT	530,000	0.46	530,000	0	0	0	0	0
RAN REPAYMENT	8,000,000	6.88	0	0	0	0	0	8,000,000
TRANSFER - DEBT SERVICE	36,884,367	31.72	18,441,367	8,076,158	0	0	4,060,786	6,306,056
TOTALS AFTER TRANSFERS AND OTHER USES	73,385,969	63.11	38,160,507	10,476,544	0	204,974	4,060,953	20,482,991
RESERVED FOR CAPITAL PROJECTS	7,776,180	6.69	0	0	0	0	0	7,776,180
RESERVED FUND BALANCE	35,111,284	30.20	2,207,622	27,032,197	0	0	644,221	5,227,244
TOTAL RESERVED FUND BALANCE	42,887,464	36.89	2,207,622	27,032,197	0	0	644,221	13,003,424
GRAND TOTAL	116,273,433	100.00	40,368,129	37,508,741	0	204,974	4,705,174	33,486,415

**CAPITAL PROJECTS FUND BUDGET
ANALYSIS OF ENDING FUND BALANCE**

	2010 - 11		2010 - 11	
	ACTUAL ENCUMBRANCES	ACTUAL FUNDS AVAILABLE	ACTUAL FUNDS AVAILABLE	ACTUAL FUND BALANCE
<u>RESERVED FOR:</u>				
7 YR PLAN PRECONST TASK	13,662	0		13,662
ADA PROJECTS	3,265	24,396		27,661
CHILLER CTSI REPLACEMENT	0	5,312		5,312
CHS - ADD/REM/REN/INFRA UPGRADES	11,141	34,461		45,602
COCOA HIGH RE-ROOFING	0	17,925		17,925
CUSTODIAL EQUIPMENT	0	1,712		1,712
DISTRICT REFRESHMENT (ET)	59	2,416,798		2,416,857
EAU GALLIE HS DOT RIGHT OF WAY	50,000	40,688		90,688
EDUCATIONAL TECHNOLOGY - EQUIPMENT	17,533	23,512		41,045
EGHS - ADDITIONS/RENEWAL/TECH	39,421	1,634		41,055
ELECTRONIC REPLACE - QZAB	0	10,408		10,408
EMERGENCY PREPAREDNESS	11,345	17,997		29,342
ENERGY CONSERVATION - FACILITIES	428,822	0		428,822
ET REPAIR AT FAILURE	35,601	309,922		345,523
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	5,200	1,923		7,123
FOREIGN LANGUAGE LABS	0	68,457		68,457
GROWTH MANAGEMENT	7,508	17,545		25,053
HERITAGE HIGH SCHOOL	150,264	27,751		178,015
HVAC - PROJECTS	64,640	221,285		285,925
HVAC- PREVENTITIVE MAINTENANCE	30,855	39,676		70,531
KITCHEN EQUIPMENT	27,592	0		27,592
LIGHTNING PREDICTION AND WARNING	3,400	0		3,400
OTHER PROJECTS DISTRICT WIDE	0	985		985
PERFORMANCE BASED DIPLOMA	9,035	12,663		12,663
PORTABLE RELOCATION	0	0		9,035
REFURBISH PORTABLES	0	90,902		90,902
REMODEL / RENOVATE - VARIOUS	11,628	0		11,628

**CAPITAL PROJECTS FUND BUDGET
ANALYSIS OF ENDING FUND BALANCE**

	2010 - 11		2010 - 11	
	ACTUAL ENCUMBRANCES	ACTUAL FUNDS AVAILABLE	ACTUAL FUNDS AVAILABLE	ACTUAL FUND BALANCE
REPAIR AT FAILURE	68,095	2,512,800		2,580,895
ROOFING PREVENTIVE MAINTENANCE	22,390	36,508		58,898
SAFETY TO LIFE - PECO	266,826	55,844		322,670
SATELLITE BUS COMPOUND RENOV	0	590		590
SCHOOL BUS REPLACEMENT	0	160,751		160,751
SCHOOL / PORTABLE FURNITURE REPLACEMENT	0	488,995		488,995
SECURITY CAMERA SYSTEMS	0	33,138		33,138
SHS JOINT AGREEMENT - DRAINAGE	0	109,000		109,000
SECOND SCH OF NATL PROMINENCE	24,581	3,138		27,719
SPORTS EQUIPMENT - DISTRICTWIDE	80	6,436		6,516
SSNP- DATA INFRASTRUCTURE	0	13,690		13,690
SUNRISE STANDARD CLASSROOM	12,088	320		12,408
VEHICLES - OTHER	0	269		269
TOTALS BEFORE TRANSFERS AND OTHER USES	1,315,031	6,807,431		8,122,462
COPS PAYMENT ¹		18,443,000		18,443,000
TOTALS AFTER TRANSFERS AND OTHER USES	1,315,031	25,250,431		26,565,462
RESERVED FOR CAPITAL PROJECTS		7,776,180		7,776,180
RESERVED FUND BALANCE		29,891,062		29,891,062
TOTAL RESERVED FUND BALANCE	0	37,667,242		37,667,242
GRAND TOTAL	1,315,031	62,917,673		64,232,704

¹ FUNDS TO BE UTILIZED FOR FY12 DEBT SERVICE (COPS)

1 IMPACT FEES 6.3 mil

2 COP 4.1 mil

2 TAX LEVY 8.0 mil

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INTERNAL SERVICE FUND BUDGET

The District has established internal service funds to account for the Board's self-insured insurance programs: health, workers compensation, auto liability, general liability and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of District and employee premium contributions. Expenditures consist of claims payments and certain administrative costs.

The Internal Service Fund Budget is now presented in a more detailed manner. The first three pages provide a total of all Internal Service Funds to include: Medical Insurance and Casualty Funds (which consists of Workers Compensation and Auto/General Liability). The remaining pages within this section provide the revenue and expenditure totals for each of the two individual Internal Service Funds listed above.

**INTERNAL SERVICE FUNDS
PROJECTED REVENUE**

	2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	
							AMOUNT	%
<u>MEDICAL INSURANCE</u>								
PREMIUMS	59,498,840	79.95	58,992,951	76.13	63,729,500	81.25	4,736,549	8.03
INTEREST	120,968	0.16	162,555	0.21	329,000	0.42	166,445	102.39
TRANSFER FROM GENERAL FUND	0	0.00	<u>2,700,000</u>	<u>3.48</u>	0	0.00	<u>-2,700,000</u>	<u>-100.00</u>
TOTAL REVENUE & TRANSFERS IN	59,619,808	80.12	61,855,506	79.82	64,058,500	81.67	2,202,994	3.56
FUND BALANCE, JULY 1	5,606,531	7.53	5,606,531	7.24	5,990,091	7.64	383,560	6.84
PRIOR PERIOD ADJUSTMENT-EST CLAIMS ADJ	0	0.00	149,764	0.20	0	0.00	-149,764	-100.00
ADJUSTED FUND BALANCE	<u>5,606,531</u>	<u>7.53</u>	<u>5,756,295</u>	<u>7.43</u>	<u>5,990,091</u>	<u>7.64</u>	<u>233,796</u>	<u>4.06</u>
TOTAL MEDICAL INSURANCE	65,226,339	87.65	67,611,801	87.25	70,048,591	89.30	2,436,790	3.60
<u>CASUALTY FUNDS</u>								
PREMIUMS	4,175,974	5.61	4,308,902	5.56	4,191,132	5.34	-117,770	-2.73
INTEREST	162,850	0.22	201,692	0.26	166,306	0.21	-35,386	-17.54
INSURANCE LOSS RECOVERY	0	0.00	17,498	0.02	0	0.00	-17,498	-100.00
TRANSFER FROM GENERAL LIABILITY	0	0.00	<u>500,000</u>	<u>0.65</u>	0	0.00	<u>-500,000</u>	<u>-100.00</u>
TOTAL REVENUE & TRANSFERS IN	4,338,824	5.83	5,028,092	6.49	4,357,438	5.56	-670,654	-13.34
FUND BALANCE, JULY 1	<u>4,850,384</u>	<u>6.52</u>	<u>4,850,384</u>	<u>6.26</u>	<u>4,033,724</u>	<u>5.14</u>	<u>-816,660</u>	<u>-16.84</u>
TOTAL CASUALTY FUNDS	9,189,208	12.35	9,878,476	12.75	8,391,162	10.70	-1,487,314	-15.06
GRAND TOTAL	74,415,547	100.00	77,490,276	100.00	78,439,753	100.00	949,477	1.23

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS. 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	
										%
111 ADMINISTRATOR SALARY	162,398	0.22	157,352	0.21	237,773	0.31	162,398	0.21	-75,375	-31.70
161 HOURLY SALARY	365,770	0.49	366,363	0.49	666,748	0.86	365,770	0.47	-300,978	-45.14
164 OVERTIME HOURLY SUPPORT	0	0.00	3,736	0.00	3,428	0.00	0	0.00	-3,428	-100.00
165 ADDITIONAL TIME WORKED	0	0.00	23	0.00	23	0.00	0	0.00	-23	-100.00
181 EAP SALARY	<u>190,312</u>	<u>0.26</u>	<u>186,845</u>	<u>0.25</u>	<u>335,711</u>	<u>0.43</u>	<u>190,312</u>	<u>0.24</u>	<u>-145,399</u>	<u>-43.31</u>
1XX SALARIES TOTAL	718,480	0.97	714,318	0.96	1,243,682	1.60	718,480	0.92	-525,202	-42.23
210 RETIREMENT	70,770	0.10	77,249	0.10	127,649	0.16	66,487	0.08	-61,162	-47.91
220 FICA	54,172	0.07	51,100	0.07	91,504	0.12	54,171	0.07	-37,333	-40.80
231 LIFE INSURANCE	1,365	0.00	1,558	0.00	2,512	0.00	1,365	0.00	-1,147	-45.65
232 HOSPITALIZATION	91,849	0.12	83,234	0.11	157,288	0.20	98,139	0.13	-59,149	-37.61
237 VISION	122	0.00	0	0.00	122	0.00	0	0.00	-122	0.00
238 SECTION 125 CREDIT	452	0.00	0	0.00	452	0.00	0	0.00	-452	0.00
241 WORKER COMPENSATION	<u>4,009</u>	<u>0.01</u>	<u>4,023</u>	<u>0.01</u>	<u>6,963</u>	<u>0.01</u>	<u>4,009</u>	<u>0.01</u>	<u>-2,954</u>	<u>-42.42</u>
2XX BENEFITS TOTAL	222,739	0.30	217,163	0.29	386,489	0.50	224,171	0.29	-162,318	-42.00
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	229,000	0.31	203,606	0.27	168,593	0.22	190,998	0.24	22,405	13.29
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
316 MANAGED CARE ARRANGEMENT COSTS	95,000	0.13	91,000	0.12	95,000	0.12	95,000	0.12	0	0.00
331 TRAVEL - IN COUNTY	5,811	0.01	442	0.00	3,010	0.00	6,811	0.01	3,801	126.26
332 TRAVEL - OUT OF COUNTY	9,650	0.01	3,649	0.00	5,967	0.01	8,650	0.01	2,683	44.96
333 TRAVEL - OUT OF STATE	4,000	0.01	847	0.00	2,498	0.00	5,000	0.01	2,502	100.16
364 MAINTENANCE FEES - SOFTWARE	0	0.00	770	0.00	770	0.00	0	0.00	0	0.00
371 TELEPHONE BASE	500	0.00	0	0.00	500	0.00	500	0.00	0	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00
373 POSTAGE	0	0.00	2,463	0.00	3,463	0.00	3,000	0.00	-463	0.00
374 TELEPHONE EQUIPMENT	4,001	0.01	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	4,002	0.01	135	0.00	601	0.00	200	0.00	-401	0.00
377 PDA VOICE/CELL	4,478	0.01	845	0.00	1,150	0.00	675	0.00	-475	-41.28
391 PRINTING	<u>10,250</u>	<u>0.01</u>	<u>2,879</u>	<u>0.00</u>	<u>4,738</u>	<u>0.01</u>	<u>8,250</u>	<u>0.01</u>	<u>3,512</u>	<u>74.12</u>
3XX PURCHASED SERVICES TOTAL	366,712	0.49	306,635	0.41	286,310	0.37	319,104	0.41	32,794	11.45
511 SUPPLIES	<u>14,284</u>	<u>0.02</u>	<u>5,598</u>	<u>0.01</u>	<u>7,781</u>	<u>0.01</u>	<u>10,784</u>	<u>0.01</u>	<u>3,003</u>	<u>38.59</u>
5XX MATERIALS/SUPPLIES TOTAL	14,284	0.02	5,598	0.01	7,781	0.01	10,784	0.01	3,003	38.59

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2010-11			2010-11			2010-11			2011-12			2010-11 AMENDED VS. 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% %				
641 FURN/FIX/EQUIP > \$1,000	4,000	0.01	0	0.00	2,518	0.00	4,500	0.01	1,982	78.71				
642 FURN/FIX/EQUIP < \$1,000	4,000	0.01	268	0.00	3,766	0.00	4,000	0.01	234	6.22				
643 COMPUTER HARDWARE > \$1,000	5,500	0.01	0	0.00	1,733	0.00	5,500	0.01	3,767	217.37				
644 COMPUTER HARDWARE < \$1,000	3,500	0.00	6,299	0.01	8,297	0.01	6,500	0.01	-1,797	-21.66				
691 COMPUTER SOFTWARE > \$1,000	2,500	0.00	0	0.00	1,558	0.00	2,500	0.00	942	60.48				
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	130	0.00	1,128	0.00	2,000	0.00	872	77.30				
693 LICENSE FEES - SOFTWARE	0	0.00	427	0.00	427	0.00	0	0.00	427	-100.00				
6XX CAPITAL OUTLAY TOTAL	21,500	0.03	7,124	0.01	19,427	0.03	25,000	0.03	5,573	28.69				
720 DEBT SERVICE - INTEREST PAYMENTS	9,000	0.01	0	0.00	9,000	0.01	0	0.00	-9,000	0.00				
737 DUES/FEES	9,800	0.01	1,812	0.00	3,524	0.00	6,800	0.01	3,277	92.99				
739 BANK CHARGES	20,500	0.03	20,429	0.03	19,823	0.03	20,500	0.03	677	3.42				
772 CLAIMS EXPENSE	54,486,914	73.22	56,720,235	76.22	54,411,207	70.22	58,997,000	75.21	4,585,793	8.43				
775 WORKERS' COMPENSATION	3,606,360	4.85	3,802,864	5.11	3,601,360	4.65	3,606,360	4.60	5,000	0.14				
776 AUTO CLAIMS	305,000	0.41	476,476	0.64	305,000	0.39	305,000	0.39	0	0.00				
777 GENERAL CLAIMS	577,068	0.78	76,640	0.10	577,068	0.74	577,068	0.74	0	0.00				
778 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
779 ADMINISTRATIVE FEES	4,273,719	5.74	4,119,239	5.54	4,185,997	5.40	4,025,238	5.13	-160,759	-3.84				
780 EXCESS WORKER'S COMP. POLICY	497,930	0.67	497,930	0.67	497,930	0.64	522,825	0.67	24,895	5.00				
7XX OTHER EXPENDITURES TOTAL	63,786,291	85.72	65,715,624	88.31	63,610,908	82.09	68,060,791	86.77	4,449,883	7.00				
TRANSFER TO WORKERS' COMPENSATION	0	0.00	500,000	0.67	0	0.00	0	0.00						
TOTAL EXPENDITURES & TRANSFERS OUT	65,130,006	87.52	67,466,462	90.66	65,554,597	84.60	69,358,330	88.42	3,803,733	5.80				
FUND BALANCE, JUNE 30	9,285,541	12.48	10,023,814	13.47	11,935,679	15.40	9,081,423	11.58	-2,854,256	-23.91				
GRAND TOTAL	74,415,547	100.00	77,490,276	100.00	77,490,276	100.00	78,439,753	100.00	949,477	1.23				

**MEDICAL INSURANCE
PROJECTED REVENUE**

	2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	
								%
PREMIUMS	59,498,840	91.22	58,992,951	87.25	63,729,500	90.98	4,736,549	8.03
INTEREST	120,968	0.19	162,555	0.24	329,000	0.47	166,445	102.39
TRANSFER FROM GENERAL FUND	0	0.00	2,700,000	3.99	0	0.00	-2,700,000	0.00
TOTAL REVENUE AND TRANSFERS IN	59,619,808	91.40	61,855,506	91.49	64,058,500	91.45	4,902,994	7.93
FUND BALANCE, JULY 1	5,606,531	8.60	5,606,531	8.29	5,990,091	8.55	383,560	6.84
PRIOR PERIOD ADJUSTMENT - EST CLAIMS ADJ	0	0.00	149,764	0.22	0	0.00	-149,764	-100.00
ADJUSTED FUND BALANCE	5,606,531	8.60	5,756,295	8.51	5,990,091	8.55	233,796	4.06
GRAND TOTAL	65,226,339	100.00	67,611,801	100.00	70,048,591	100.00	2,436,790	3.60

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 TENTATIVE	
									AMOUNT	%
111 ADMINISTRATOR SALARY	75,375	0.12	75,375	0.12	150,750	0.22	75,375	0.11	-75,375	-50.00
161 HOURLY SALARY	310,956	0.48	301,429	0.46	611,934	0.91	310,956	0.44	-300,978	-49.18
164 OVERTIME HOURLY SUPPORT	0	0.00	3,736	0.01	3,428	0.01	0	0.21	142,830	4166.21
165 ADDITIONAL TIME WORKED	0	0.00	23	0.00	23	0.00	0	0.00	-23	-100.00
181 EAP SALARY	146,258	0.22	145,344	0.22	291,657	0.43	146,258	0.21	-145,399	-49.85
1XX SALARIES TOTAL	532,589	0.82	525,906	0.81	1,057,791	1.56	532,589	0.76	-525,202	-49.65
210 RETIREMENT	52,460	0.08	56,956	0.09	109,339	0.16	57,360	0.08	-51,979	-47.54
220 FICA	40,743	0.06	37,401	0.06	78,075	0.12	40,742	0.06	0	0.00
231 LIFE INSURANCE	959	0.00	1,146	0.00	2,106	0.00	959	0.00	-1,147	-54.45
232 HOSPITALIZATION	69,190	0.11	65,124	0.10	134,629	0.20	75,480	0.11	-59,149	-43.93
237 VISION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
238 SECTION 125 CREDIT	0	0.00	0	0.00	0	0.00	0	0.00	0	1.00
241 WORKER COMPENSATION	2,972	0.00	2,969	0.00	5,926	0.01	2,972	0.00	-2,954	-49.85
2XX BENEFITS TOTAL	166,324	0.25	163,597	0.25	330,074	0.49	177,513	0.25	-152,561	-46.22
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	219,000	0.34	184,703	0.28	150,062	0.22	180,998	0.26	30,936	20.62
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
316 MANAGED CARE ARRANGEMENT COSTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
331 TRAVEL - IN COUNTY	5,000	0.01	442	0.00	2,712	0.00	6,000	0.01	3,288	121.21
332 TRAVEL - OUT OF COUNTY	7,000	0.01	3,424	0.01	5,525	0.01	6,000	0.01	475	8.60
333 TRAVEL - OUT OF STATE	4,000	0.01	847	0.00	2,498	0.00	5,000	0.01	2,502	100.16
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
371 TELEPHONE BASE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
372 TELEPHONE-LONG DISTANCE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
373 POSTAGE	0	0.00	2,463	0.00	3,463	0.01	3,000	0.00	-463	0.00
374 TELEPHONE EQUIPMENT	4,001	0.01	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	4,002	0.01	135	0.00	601	0.00	200	0.00	-401	0.00
377 PDA VOICE/CELL	4,003	0.01	233	0.00	675	0.00	200	0.00	-475	0.00
391 PRINTING	9,000	0.01	2,337	0.00	3,488	0.01	7,000	0.01	3,512	100.67
3XX PURCHASED SERVICES TOTAL	256,006	0.39	194,583	0.30	169,024	0.25	208,398	0.30	39,374	23.29
511 SUPPLIES	13,000	0.02	5,036	0.01	6,798	0.01	9,500	0.01	2,702	39.75
5XX MATERIALS/SUPPLIES TOTAL	13,000	0.02	5,036	0.01	6,798	0.01	9,500	0.01	2,702	39.75

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2010-11		2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
641 FURN/FIX/EQUIP > \$1,000	2,000	0.00	0	0.00	1,498	0.00	2,500	0.00	1,002	66.89		
642 FURN/FIX/EQUIP < \$1,000	2,000	0.00	268	0.00	1,766	0.00	2,000	0.00	234	13.26		
643 COMPUTER HARDWARE > \$1,000	2,000	0.00	0	0.00	1,498	0.00	2,000	0.00	502	33.51		
644 COMPUTER HARDWARE < \$1,000	3,000	0.00	2,819	0.00	4,317	0.01	6,000	0.01	1,683	38.99		
691 COMPUTER SOFTWARE > \$1,000	1,000	0.00	0	0.00	999	0.00	1,000	0.00	1	0.10		
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	130	0.00	1,128	0.00	2,000	0.00	872	77.30		
693 LICENSE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
6XX CAPITAL OUTLAY TOTAL	12,000	0.02	3,217	0.00	11,206	0.02	15,500	0.02	4,294	38.32		
720 DEBT SERVICE - INTEREST PAYMENTS	9,000	0.01	0	0.00	9,000	0.01	0	0.00	-9,000	0.00		
737 DUES/FEES	9,000	0.01	1,727	0.00	2,724	0.00	6,000	0.01	3,277	120.30		
739 BANK CHARGES	7,500	0.01	8,995	0.01	6,823	0.01	7,500	0.01	677	9.92		
772 CLAIMS EXPENSE	54,486,914	83.54	56,720,235	86.96	54,411,207	80.48	58,997,000	84.22	4,585,793	8.43		
775 WORKERS' COMPENSATION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
776 AUTO CLAIMS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
777 GENERAL CLAIMS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
778 OPTION 3	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
779 ADMINISTRATIVE FEES	4,148,481	6.36	3,998,414	6.13	4,060,759	6.01	3,900,000	5.57	-160,759	-3.96		
780 EXCESS WORKER'S COMP. POLICY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
7XX OTHER EXPENDITURE TOTAL	58,660,895	89.93	60,729,371	93.11	58,490,512	86.51	62,910,500	89.81	4,419,988	7.56		
TOTAL EXPENDITURES	59,640,814	91.44	61,621,710	94.47	60,065,405	88.84	63,854,000	91.16	3,788,595	6.31		
FUND BALANCE - JUNE 30	5,585,525	8.56	5,990,091	9.18	7,546,396	11.16	6,194,591	8.84	-1,351,805	-17.91		
GRAND TOTAL	65,226,339	100.00	67,611,801	100.00	67,611,801	100.00	70,048,591	100.00	2,436,790	3.60		

**CASUALTY FUNDS
PROJECTED REVENUE**

	2010-11		2010-11		2011-12		2011-12 AMENDED VS 2010-11 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	4,175,974	45.44	4,308,902	43.62	4,191,132	49.95	-117,770	-2.73
INTEREST	162,850	1.77	201,692	2.04	166,306	1.98	-35,386	-17.54
INSURANCE LOSS RECOVERY	0	0.00	17,498	0.18	0	0.00	-17,498	-100.00
TRANSFER FROM GENERAL LIABILITY	0	0.00	<u>500,000</u>	<u>5.06</u>	0	0.00	<u>-500,000</u>	<u>-100.00</u>
TOTAL REVENUE AND TRANSFERS IN	4,338,824	47.22	5,028,092	50.90	4,357,438	51.93	-670,654	-13.34
FUND BALANCE, JULY 1	4,850,384	52.78	4,850,384	49.10	4,033,724	48.07	-816,660	-16.84
GRAND TOTAL	9,189,208	100.00	9,878,476	100.00	8,391,162	100.00	-1,487,314	-15.06

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2010-11		2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
111 ADMINISTRATOR SALARY	87,023	0.95	81,977	0.83	87,023	0.88	87,023	1.04	0	0.00		
161 HOURLY SALARY	54,814	0.60	64,933	0.66	54,814	0.55	54,814	0.65	0	0.00		
164 OVERTIME HOURLY SUPPORT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
165 ADDITIONAL TIME WORKED	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
181 EAP SALARY	44,054	0.48	41,501	0.42	44,054	0.45	44,054	0.53	0	0.00		
SALARIES TOTAL	185,891	2.02	188,412	1.91	185,891	1.88	185,891	2.22	0	0.00		
210 RETIREMENT	18,310	0.20	20,292	0.21	18,310	0.19	9,127	0.11	-9,183	0.00		
220 FICA	13,429	0.15	13,699	0.14	13,429	0.14	13,429	0.16	0	0.00		
231 LIFE INSURANCE	406	0.00	411	0.00	406	0.00	406	0.00	0	0.00		
232 HOSPITALIZATION	22,659	0.25	18,110	0.18	22,659	0.23	22,659	0.27	0	0.00		
237 VISION	122	0.00	0	0.00	122	0.00	0	0.00	-122	0.00		
238 SECTION 125 CREDIT	452	0.00	0	0.00	452	0.00	0	0.00	-452	0.00		
241 WORKER COMPENSATION	1,037	0.01	1,054	0.01	1,037	0.01	1,037	0.01	0	0.00		
BENEFITS TOTAL	56,415	0.61	53,566	0.54	56,415	0.57	46,658	0.56	-9,757	0.00		
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
312 PROFESSIONAL/TECHNICAL	10,000	0.11	18,903	0.19	18,531	0.19	10,000	0.12	-8,531	-46.04		
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
316 MANAGED CARE ARRANGEMENT COSTS	95,000	1.03	91,000	0.92	95,000	0.96	95,000	1.13	0	0.00		
331 TRAVEL - IN COUNTY	811	0.01	0	0.00	298	0.00	811	0.01	513	172.20		
332 TRAVEL - OUT OF COUNTY	2,650	0.03	225	0.00	442	0.00	2,650	0.03	2,208	499.15		
333 TRAVEL - OUT OF STATE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
364 MAINTENANCE FEES - SOFTWARE	0	0.00	770	0.01	770	0.01	0	0.00	-770	-100.00		
371 TELEPHONE BASE	500	0.01	0	0.00	500	0.01	500	0.01	0	0.00		
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00		
373 POSTAGE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
376 PDA DATA	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
377 PDA VOICE/CELL	475	0.01	612	0.01	475	0.00	475	0.01	0	0.00		
391 PRINTING	1,250	0.01	542	0.01	1,250	0.01	1,250	0.01	0	0.00		
3XX PURCHASED SERVICES TOTAL	110,706	1.20	112,052	1.13	117,286	1.19	110,706	1.32	-6,580	-5.61		
511 SUPPLIES	1,284	0.01	562	0.01	983	0.01	1,284	0.02	301	30.59		
5XX MATERIALS/SUPPLIES TOTAL	1,284	0.01	562	0.01	983	0.01	1,284	0.02	301	30.59		

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2010-11		2010-11		2010-11		2010-11		2010-11		2010-11		2010-11		2010-11	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 AMENDED VS 2011-12 TENTATIVE	%	2010-11 AMENDED VS 2011-12 TENTATIVE	%	2010-11 AMENDED VS 2011-12 TENTATIVE	%	2010-11 AMENDED VS 2011-12 TENTATIVE	%
641 FURN/FIX/EQUIP > \$1,000	2,000	0.02	0	0.00	1,020	0.01	2,000	0.02	980	0.02	96.08					
642 FURN/FIX/EQUIP < \$1,000	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00	0.00					
643 COMPUTER HARDWARE > \$1,000	3,500	0.04	0	0.00	235	0.00	3,500	0.04	3,265	0.04	1,389.30					
644 COMPUTER HARDWARE < \$1,000	500	0.01	3,480	0.04	3,980	0.04	500	0.01	-3,480	0.01	-87.44					
691 COMPUTER SOFTWARE > \$1,000	1,500	0.02	0	0.00	559	0.01	1,500	0.02	941	0.02	168.42					
692 COMPUTER SOFTWARE < \$1,000	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00					
693 LICENSE FEES - SOFTWARE	0	0.00	427	0.00	427	0.00	0	0.00	-427	0.00	-100.00					
6XX CAPITAL OUTLAY TOTAL	9,500	0.10	3,907	0.04	8,221	0.08	9,500	0.11	1,279	0.11	15.56					
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00					
737 DUES/FEES	800	0.01	85	0.00	800	0.01	800	0.01	0	0.00	0.00					
739 BANK CHARGES	13,000	0.14	11,434	0.12	13,000	0.13	13,000	0.15	0	0.00	0.00					
772 CLAIMS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00					
775 WORKERS' COMPENSATION	3,606,360	39.25	3,802,864	38.50	3,601,360	36.46	3,606,360	42.98	5,000	0.00	0.14					
776 AUTO CLAIMS	305,000	3.32	476,476	4.82	305,000	3.09	305,000	3.63	0	0.00	0.00					
777 GENERAL CLAIMS	577,068	6.28	76,640	0.78	577,068	5.84	577,068	6.88	0	0.00	0.00					
778 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00					
779 ADMINISTRATIVE FEES	125,238	1.36	120,825	1.22	125,238	1.27	125,238	1.49	0	0.00	0.00					
780 EXCESS WORKER'S COMP. POLICY	497,930	5.42	497,930	5.04	497,930	5.04	522,825	6.23	24,895	0.23	5.00					
7XX OTHER EXPENDITURES TOTAL	5,125,396	55.78	4,986,253	50.48	5,120,396	51.83	5,150,291	61.38	29,895	0.28	0.58					
TRANSFER TO WORKERS' COMPENSATION	0	0.00	500,000	5.06	0	0.00	0	0.00	0	0.00	0.00					
TOTAL EXPENDITURES AND TRANSFERS OUT	5,489,192	59.74	5,844,752	59.17	5,489,192	55.57	5,504,330	65.60	15,138	0.28	0.28					
FUND BALANCE, JUNE 30	3,700,016	40.26	4,033,724	40.83	4,389,284	44.43	2,886,832	34.40	-1,502,452	-34.23	-34.23					
GRAND TOTAL	9,189,208	100.00	9,878,476	100.00	9,878,476	100.00	8,391,162	100.00	-1,487,314	-15.06	-15.06					

ENTERPRISE FUND BUDGET

The District has established an enterprise fund to account for the Board's School Age Childcare Program. Revenues for the fund consist of user fees charged for the childcare services. Expenditures consist primarily of the labor and supply costs related to this program. Detailed information is provided on the following pages.

**ENTERPRISE FUND BUDGET
PROJECTED REVENUE**

	2010-11		2010-11		2011-12		2010-11 AMENDED VS. 2011-12 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
FEES	6,986,040	67.79	6,212,821	65.21	5,759,995	65.77	-452,826	-7.29
INTEREST	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL REVENUE	6,986,040	67.79	6,212,821	65.21	5,759,995	65.77	-452,826	-7.29
FUND BALANCE, JULY 1	3,319,161	32.21	3,319,161	34.84	2,997,195	34.23	-321,966	-9.70
PRIOR PERIOD ADJUSTMENT - OPEB LIABILITY	0	0.00	4,219	-0.04	0	0.00	4,219	-100.00
ADJUSTED FUND BALANCE	3,319,161	32.21	3,314,942	34.79	2,997,195	34.23	-317,747	-9.59
GRAND TOTAL	10,305,201	100.00	9,527,763	100.00	8,757,190	100.00	-770,573	-8.09

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2010-11		2010-11		2010-11		2011-12		2010-11 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 TENTATIVE	
									AMOUNT	%
111 ADMINISTRATOR	46,761	0.45	48,437	0.47	47,358	0.50	46,761	0.53	-597	-1.26
121 TEACHER SALARY	1,648	0.02	11,456	0.11	8,633	0.09	20,134	0.23	11,501	133.22
123 SUPPLEMENTS	0	0.00	500	0.00	0	0.00	0	0.00	0	0.00
141 SUBSTITUTE	0	0.00	10,283	0.10	89	0.00	0	0.00	-89	-100.00
161 HOURLY SALARY	1,888,287	18.32	1,645,722	15.97	1,887,756	19.81	1,888,287	21.56	531	0.03
164 OVERTIME HOURLY SUPPORT	0	0.00	224	0.00	0	0.00	0	0.00	0	0.00
165 ADDITIONAL TIME WORKED	0	0.00	41,654	0.40	0	0.00	0	0.00	0	0.00
181 EAP SALARY	1,667,010	16.18	1,571,890	15.25	1,667,010	17.50	1,667,010	19.04	0	0.00
191 TEMPORARY	0	0.00	53,419	0.52	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	3,603,706	34.97	3,383,585	32.83	3,610,846	37.90	3,622,192	41.36	11,346	0.31
210 RETIREMENT	385,208	3.74	367,327	3.56	385,815	4.05	175,972	2.01	-209,843	-54.39
220 FICA	275,563	2.67	251,640	2.44	276,095	2.90	274,172	3.13	-1,923	-0.70
231 LIFE INSURANCE	7,155	0.07	3,814	0.04	7,155	0.08	7,155	0.08	0	0.00
232 HOSPITALIZATION	321,054	3.12	375,569	3.64	321,054	3.37	342,095	3.91	21,041	6.55
237 VISION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
241 WORKER COMPENSATION	20,215	0.20	19,239	0.19	20,216	0.21	20,216	0.23	0	0.00
242 WORKER COMPENSATION	0	0.00	3	0.00	0	0.00	0	0.00	0	0.00
243 WORKER COMPENSATION	0	0.00	813	0.01	0	0.00	0	0.00	0	0.00
244 WORKER COMPENSATION	0	0.00	974	0.01	0	0.00	0	0.00	0	0.00
2XX BENEFITS TOTAL	1,009,195	9.79	1,019,379	9.89	1,010,336	10.60	819,610	9.36	-190,726	-18.88
312 PROFESSIONAL/TECHNICAL	237,000	2.30	199,992	1.94	445,637	4.68	215,449	2.46	-230,188	-51.65
331 TRAVEL - IN-COUNTY	28,853	0.28	22,643	0.22	32,319	0.34	21,972	0.25	-10,347	-32.02
332 TRAVEL - OUT OF COUNTY	1,800	0.02	1,677	0.02	3,488	0.04	1,200	0.01	-2,288	-65.60
333 TRAVEL - OUT OF STATE	0	0.00	10	0.00	728	0.01	0	0.00	-728	-100.00
351 REPAIR - INSTRUCTIONAL EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
352 REPAIR - OTHER EQUIPMENT	700	0.01	339	0.00	920	0.01	400	0.00	-520	-66.52
355 REPAIR - GENERAL MAINTENANCE	0	0.00	908	0.01	908	0.01	0	0.00	-908	-100.00
360 RENTALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
365 SUBSCRIPTION FEES - SOFTWARE	0	0.00	1,495	0.01	1,495	0.02	0	0.00	-1,495	-100.00
371 TELEPHONE BASE	6,500	0.06	5,596	0.05	6,500	0.07	5,600	0.06	-900	-13.85
372 TELEPHONE LONG DISTANCE	200	0.00	199	0.00	200	0.00	200	0.00	0	0.00
373 POSTAGE	590	0.01	1,070	0.01	1,314	0.01	550	0.01	-764	-58.13
374 TELEPHONE EQUIPMENT	600	0.01	264	0.00	865	0.01	2,582	0.03	1,717	198.36
375 TELEPHONE MAINTENANCE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
377 PDA VOICE/CELL	100	0.00	2,325	0.02	1,936	0.02	500	0.01	-1,436	-74.17
391 PRINTING	5,575	0.05	6,145	0.06	6,777	0.07	5,650	0.06	-1,127	-16.62
394 UNIFORM SERVICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3XX PURCHASED SERVICES TOTAL	281,918	2.74	242,663	2.35	503,087	5.28	254,103	2.90	-248,984	-49.49

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2010-11			2010-11			2010-11			2011-12			2010-11 AMENDED VS. 2011-12 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%			
450 GASOLINE	275	0.00	56	275	0.00	375	0.00	100	0.00	100	36.36			
4XX ENERGY SERVICES TOTAL	275	0.00	56	275	0.00	375	0.00	100	0.00	100	36.36			
511 SUPPLIES	419,898	4.07	281,144	857,353	2.73	355,918	4.06	-501,435	4.06	-58.49				
521 TEXTBOOKS-NONSTATE	0	0.00	0	0	0.00	0	0.00	0	0.00	0.00				
544 GREASE/OIL	45	0.00	0	45	0.00	75	0.00	30	0.00	66.67				
550 REPAIR PARTS	85	0.00	155	85	0.00	350	0.00	265	0.00	311.76				
5XX SUPPLIES/MATERIALS TOTAL	420,028	4.08	281,299	857,483	2.73	356,343	4.07	-501,140	4.07	-58.44				
612 LIBRARY BOOKS (EXISTING)	0	0.00	0	0	0.00	0	0.00	0	0.00	0.00				
622 AV MATERIALS < \$1000	0	0.00	0	0	0.00	0	0.00	0	0.00	0.00				
641 FURN/FIX/EQUIP >\$1000	0	0.00	0	0	0.00	0	0.00	0	0.00	0.00				
642 FURN/FIX/EQUIP <\$1000	42,900	0.42	37,308	69,445	0.36	43,900	0.50	-25,545	0.50	-36.78				
643 COMPUTER HARDWARE > \$1000	19,025	0.18	0	19,310	0.02	1,925	0.02	-17,385	0.02	-90.03				
644 COMPUTER HARDWARE < \$1000	6,000	0.06	70,868	74,031	0.78	23,000	0.26	-51,031	0.26	-88.93				
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	0	0	0.00	0	0.00	0	0.00	0.00				
681 REMODEL/RENOVAT-CONTRACTD	0	0.00	0	0	0.00	0	0.00	0	0.00	0.00				
691 COMPUTER SOFTWARE > \$1000	0	0.00	0	0	0.00	0	0.00	0	0.00	0.00				
692 COMPUTER SOFTWARE < \$1000	615	0.01	2,435	2,791	0.02	1,965	0.02	-826	0.02	-29.60				
693 LICENSE FEES - SOFTWARE	1,200	0.01	0	1,200	0.01	200	0.00	-1,000	0.00	-83.33				
6XX CAPITAL OUTLAY TOTAL	69,740	0.68	110,612	166,777	1.07	70,990	0.81	-95,787	0.81	-57.43				
737 DUES/FEES	9,500	0.09	6,402	10,375	0.06	9,500	0.11	-875	0.11	-8.43				
738 COMMISSIONS	0	0.00	0	0	0.00	800	0.01	800	0.01	0.00				
739 BANK CHARGES	4,200	0.04	605	4,200	0.01	0	0.00	-4,200	0.00	-100.00				
785 DEPRECIATION	0	0.00	176,058	0	0.00	0	0.00	0	0.00	0.00				
794 FIELD TRIPS	23,600	0.23	10,322	23,600	0.10	6,500	0.07	-17,100	0.07	-72.46				
7XX OTHER EXPENSES TOTAL	37,300	0.36	193,387	38,175	1.88	16,800	0.19	-21,375	0.19	-55.99				
TOTAL EXPENDITURES	5,422,162	52.62	5,230,981	6,186,978	50.76	5,140,413	58.70	-1,046,565	58.70	-16.92				
TRANSFER TO OPERATING FUND	0	0.00	1,299,587	1,299,587	12.61	1,299,035	14.83	-552	14.83	-0.04				
TOTAL EXPENDITURES AND TRANSFERS	5,422,162	52.62	6,530,568	7,486,565	63.37	6,439,448	73.53	-1,047,117	73.53	-13.99				
FUND BALANCE, JUNE 30	4,883,039	47.38	2,997,195	2,041,198	29.08	2,317,742	26.47	276,544	26.47	13.55				
GRAND TOTAL	10,305,201	100.00	9,527,763	9,527,763	92.46	8,757,190	100.00	-770,573	100.00	-8.09				

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APPENDIX

TERMINOLOGY

Ad Valorem Taxes

Taxes that are levied against the just value of non-exempt property. By the Florida Constitution, ad valorem taxes are reserved for local governmental bodies.

Beginning Balance

Unexpended appropriations carried forward from one school year into the next.

Ending Balance

Unexpended appropriations at the end of the school year. This school year's ending balance becomes next year's beginning balance.

Expenditures

Monies disbursed by the school district for payment of obligations such as salaries, fringe benefits, materials/supplies, equipment, textbooks, building construction and maintenance, utilities, etc.

Florida Education Finance Program (FEFP) Formula

The FEFP formula can be separated into two parts. The first is the calculation of total FTE dollars and the second is the calculation and deduction of the required local effort.

FTE Dollars

FTE Dollars = WFTE x BSA x DCD + Various Allocations – RLE.

BSA = Base Student Allocation. This amount of money is established by the legislature each year and is the dollar basis for funding.

DCD = District Cost Differential. This represents a cost of living index based on a market basket study in all Florida counties.

Full-Time Equivalent (FTE) Student

For students in grades 4-12, a full-time student is one receiving at least 900 contact hours of instruction per year (5 hours per day X 36 weeks = 900 hours). For students in grades K-3, a full-time student is one receiving at least 720 contact hours of instruction per year (4 hours per day X 36 weeks = 720 hours).

Function

Function is a dimension of expenditures which describes the action or purpose for which a person or thing is used or exists. The three major categories of functions are: (1) Instruction, (2) Instructional Support and (3) General Support.

Fund

A fund is an independent fiscal and accounting entity with its own assets, liabilities, reserves, and fund balances. Funds are segregated for the purpose of carrying out specific activities of a school district in accordance with special regulations and restrictions. All money received, expended or reserved by a school system is classified and defined by this dimension.

Just Value

The monetary market value established by the property appraiser for all real and tangible properties within the district.

Lapse Factor

Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of - 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$4.21 million, which is utilized in budgeting for other line items.

Membership

A student is enrolled in his home school for funding purposes. The student is in membership until he withdraws or is withdrawn for excessive absences. Funding is based on Full-Time Equivalent Students (FTE) in membership during the survey periods. Four surveys are conducted each fiscal year – July, October, February and June.

Object

Object is a dimension of expenditures that describes the service or commodity obtained as a result of a specific expenditure. The seven major categories of objects are: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, and (7) Other Expenses.

PECO

PECO = Public Education Capital Outlay. This source of revenue is derived by the state from the Gross Receipts Tax and is designed for capital outlay projects relating to educational facilities.

Program Category

Program Category is a grouping of expenditures by instructional program within the district. These are established by Florida Statutes and consist of 3 Basic Education categories, 2 Exceptional Education categories, 1 Vocational Education category, 1 Intensive English-ESOL category and 7 Adult Education categories.

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.614 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 96% X .005614

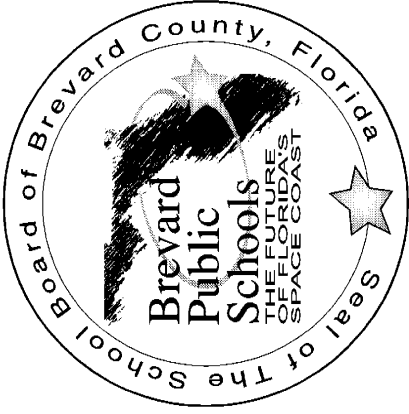
Revenue

Monies received which are used to operate a system of schools within the district. Sources of revenue are usually categorized into three types - federal, state and local.

Weighted FTE (WFTE)

Categories of students are weighted for funding. WFTE represents the number of FTE in a program category multiplied by the program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 0.999 to 5.022.

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NONDISCRIMINATION NOTICE

It is the policy of the School Board of Brevard County to offer the opportunity to all **students** to participate in appropriate programs and activities without regard to race, color, gender, religion, national origin, disability, marital status, or age, except as otherwise provided by Federal law or by Florida state law.

A **student** having a grievance concerning discrimination may contact:

Dr. Brian T. Binggeli
Superintendent
Brevard Public Schools

Ms. Cyndi Van Meter
Associate Superintendent,
Division of Curriculum
and Instruction,
Equity Coordinator

Dr. Walter Christy, Director
Office of Secondary Programs

Ms. Pamela Treadwell
Director
ESE Administrative
Support Services
ADA/Section 504 Coordinator

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6601
(321) 633-1000

It is the policy of the School Board of Brevard County not to discriminate against **employees** or **applicants** for employment on the basis of race, color, religion, sex, national origin, participation and membership in professional or political organizations, marital status, age, or disability. Sexual harassment is a form of employee misconduct which undermines the integrity of the employment relationship, and is prohibited. This policy shall apply to recruitment, employment, transfers, compensation, and other terms and conditions of employment.

An **employee** or **applicant** having a grievance concerning employment may contact:

Ms. Susan Standley, Director
Office of
Compensation & Benefits

Ms. Joy Salamone, Director
Human Resources Services
and Labor Relations

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6601
(321) 633-1000

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