



2012-13
ADOPTED TENTATIVE BUDGET
ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 6, 2012

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
2011-12 versus 2012-13**

FUND	2011-12 AMENDED BUDGET	2012-13 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	546,511,692	547,706,955	1,195,263	0.22
SPECIAL REVENUE	82,802,305	102,285,835	19,483,530	23.53
DEBT SERVICE	51,416,419	45,484,225	-5,932,194	-11.54
CAPITAL OUTLAY	128,003,822	98,341,415	-29,662,407	-23.17
ENTERPRISE	<u>8,724,454</u>	<u>8,297,843</u>	<u>-426,611</u>	<u>-4.89</u>
SUB TOTAL	817,458,692	802,116,273	-15,342,419	-1.88
LESS TRANSFERS	<u>44,860,805</u>	<u>44,219,062</u>	<u>-641,743</u>	<u>-1.43</u>
TOTAL	772,597,887	757,897,211	-14,700,676	-1.90
INTERNAL SERVICE	78,467,043	80,118,896	1,651,853	2.11

	ACTUAL 2011-12 MILLAGE	PROPOSED 2012-13 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED *	5.614	5.598	-0.016	-0.29
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	8.112	8.096	-0.016	-0.20

* Includes prior period adjustment

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY - ALL FUNDS
2012-13**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
REVENUES							
Federal Sources	2,584,386	78,748,692	0	0	0	81,333,078	0
State Sources	304,399,738	415,607	2,320,189	510,000	0	307,645,534	0
Local Sources	179,573,745	11,608,006	115,000	42,671,763	5,689,855	239,658,369	64,839,878
TOTAL REVENUES	486,557,869	90,772,305	2,435,189	43,181,763	5,689,855	628,636,981	64,839,878
Transfers In	1,299,035	0	38,420,027	4,500,000	0	44,219,062	0
Nonrevenue Sources	0	0	0	0	0	0	0
Fund Balance - July 1, 2012	59,850,051	11,513,530	4,629,009	50,659,652	2,607,988	129,260,230	15,279,018
TOTAL REVENUES, TRANSFERS AND BALANCES	547,706,955	102,285,835	45,484,225	98,341,415	8,297,843	802,116,273	80,118,896
EXPENDITURES							
Instruction	294,380,451	28,958,358	0	0	0	323,338,809	0
Pupil Personnel Services	16,336,897	8,157,959	0	0	0	24,494,856	0
Instructional Media Services	7,155,397	16,854	0	0	0	7,172,251	0
Instructional & Curriculum Development	9,740,214	9,851,372	0	0	0	19,591,586	0
Instructional Staff Training	1,405,761	4,118,290	0	0	0	5,524,051	0
Instructional Technology	7,318,591	1,065,064	0	0	0	8,383,655	0
Board of Education	1,046,487	9,287	0	0	0	1,055,774	0
General Administration	1,873,194	2,052,942	0	0	0	3,926,136	0
School Administration	32,939,115	93,351	0	0	0	33,032,466	0
Facilities Acquisition & Construction	606,461	150,011	0	20,200,571	0	20,957,043	0
Fiscal Services	2,440,731	68,097	0	0	0	2,508,828	0
Food Services	0	31,321,276	0	0	0	31,321,276	0
Central Services	5,412,352	201,868	0	0	0	5,614,220	70,159,611
Pupil Transportation Services	20,524,352	1,036,792	0	0	0	21,561,144	0
Operation of Plant	45,170,285	546,299	0	0	0	45,716,584	0
Maintenance of Plant	6,188,826	5,410	0	0	0	6,194,236	0
Administrative Technology Services	3,727,969	269,338	0	0	0	3,997,307	0
Community Services	50,000	1,416,603	0	0	4,712,205	6,178,808	0
Debt Service	0	0	40,775,256	8,370,907	0	49,146,163	0
Project Reserves	0	2,188,061	0	0	0	2,188,061	0
TOTAL EXPENDITURES	456,317,081	91,527,233	40,775,256	28,571,478	4,712,205	621,903,253	70,159,611
Transfers Out	4,000,000	500,000	0	38,420,027	1,299,035	44,219,062	0
Reserved Fund Balance	76,958,133	2,660,755	4,708,969	6,689,243	0	91,017,100	9,959,285
Unreserved Fund Balance	10,431,741	7,597,847	0	24,660,667	2,286,603	44,976,858	0
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	547,706,955	102,285,835	45,484,225	98,341,415	8,297,843	802,116,273	80,118,896

**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
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	465,310,401	73,209,803	8,386,594	41,468,820	5,727,293	594,102,911	65,218,863
Transfers In	1,301,735	0	30,810,593	13,978,212	0	46,090,540	2,800,000
Nonrevenue Sources	402,937	0	0	8,247,446	0	8,650,383	0
TOTAL REVENUES	467,015,073	73,209,803	39,197,187	63,694,478	5,727,293	648,843,834	68,018,863
FUND BALANCE	79,496,619	9,592,502	6,219,332	64,309,344	2,997,161	162,614,958	10,448,180
TOTAL REVENUES AND FUND BALANCE	546,511,692	82,802,305	45,416,519	128,003,822	8,724,454	811,458,792	78,467,043
2012-13							
REVENUES	486,557,869	90,772,305	2,435,189	43,181,763	5,689,855	628,636,981	64,839,878
Transfers In	1,299,035	0	38,420,027	4,500,000	0	44,219,062	0
Nonrevenue Sources	0	0	0	0	0	0	0
TOTAL REVENUES	487,856,904	90,772,305	40,855,216	47,681,763	5,689,855	672,856,043	64,839,878
FUND BALANCE	59,850,051	11,513,530	4,629,009	50,659,652	2,607,988	129,260,230	15,279,018
TOTAL REVENUES AND FUND BALANCE	547,706,955	102,285,835	45,484,225	98,341,415	8,297,843	802,116,273	80,118,896

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

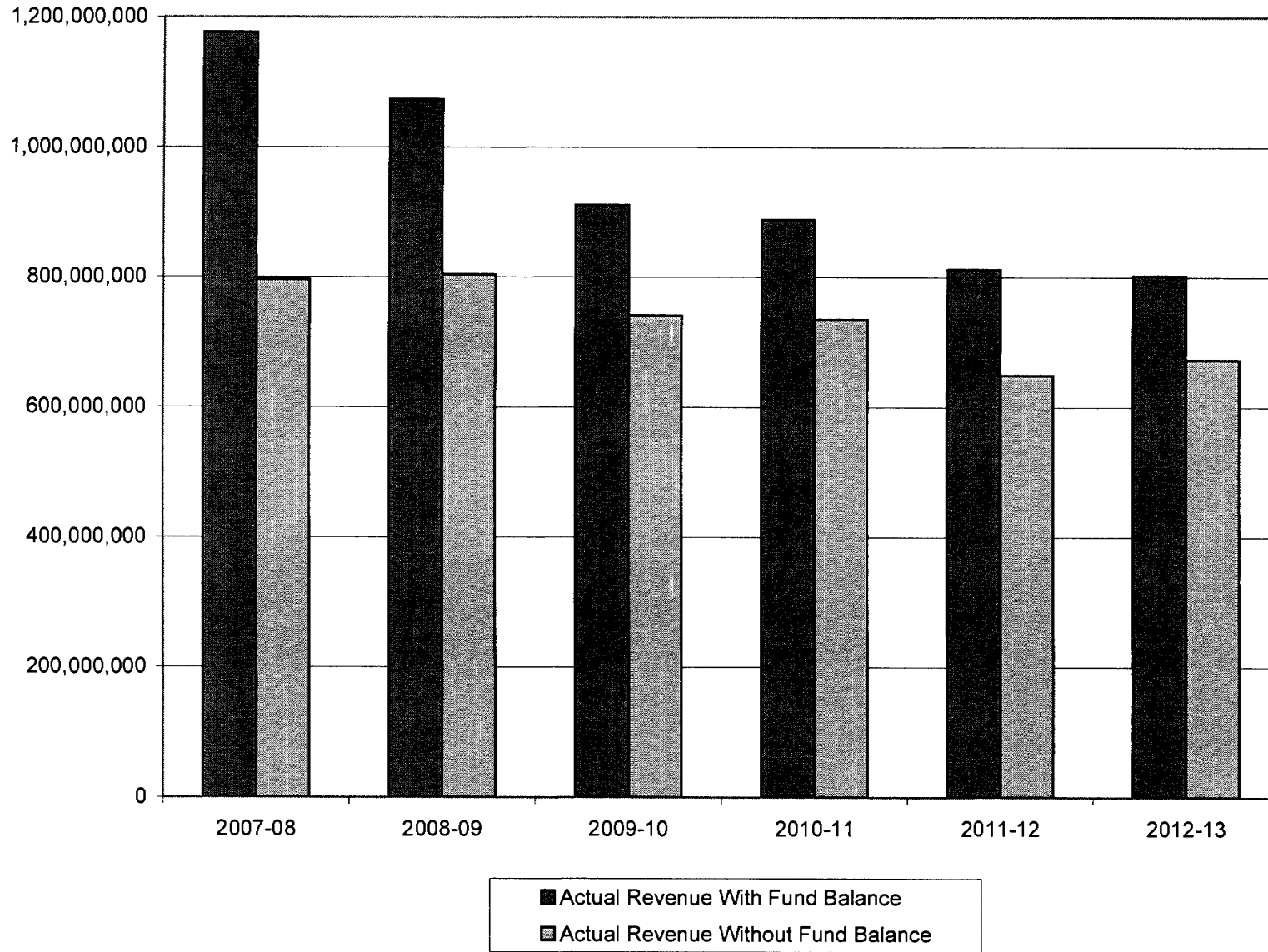
	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2007-08							
REVENUES	541,545,000	66,017,000	2,421,000	116,965,000	7,830,000	734,778,000	69,002,000
Transfers In	0	0	36,684,000	0	0	36,684,000	0
Nonrevenue Sources	12,007,000	0	0	20,405,000	0	32,412,000	0
TOTAL 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	465,310,401	73,209,803	8,386,594	41,468,820	5,727,293	594,102,911	65,218,863
Transfers In	1,301,735	0	30,810,593	13,978,212	0	46,090,540	2,800,000
Nonrevenue Sources	402,937	0	0	8,247,446	0	8,650,383	0
TOTAL REVENUES	467,015,073	73,209,803	39,197,187	63,694,478	5,727,293	648,843,834	68,018,863
2012-13							
REVENUES	486,557,869	90,772,305	2,435,189	43,181,763	5,689,855	628,636,981	64,839,878
Transfers In	1,299,035	0	38,420,027	4,500,000	0	44,219,062	0
Nonrevenue Sources	0	0	0	0	0	0	0
TOTAL REVENUES	487,856,904	90,772,305	40,855,216	47,681,763	5,689,855	672,856,043	64,839,878

**SCHOOL BOARD OF BREVARD COUNTY
SIX YEAR HISTORY - FUND BALANCE ONLY - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
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, 2011	79,496,619	9,592,502	6,219,332	64,309,344	2,997,161	162,614,958	10,448,180
2012-13							
Fund Balance - July 1, 2012	59,850,051	11,513,530	4,629,009	50,659,652	2,607,988	129,260,230	15,279,018

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



2012-13 HIGHLIGHTS

	ESTIMATED 2011-12	PROJECTED 2012-13	DIFFERENCE	
			NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING) *	5.614	5.598	-0.016	-0.29
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	8.112	8.096	-0.016	-0.20
TAX ROLL (NON-EXEMPT)	\$27,894,534,249	\$27,502,891,297	-\$391,642,952	-1.40
VALUE OF 1.000 MILL	\$26,778,753	\$26,402,776	-\$375,977	-1.40
STUDENT DATA, including charter schools:				
MEMBERSHIP	72,906	73,489	583	0.80
UNWEIGHTED FTE (FTE)	71,057.19	71,633.33	576.14	0.81
WEIGHTED FTE (WFTE)	77,061.33	78,245.71	1,184.38	1.54
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$467,015,073	\$487,856,904	\$20,841,831	4.46
BEGINNING BALANCES	<u>\$79,496,619</u>	<u>\$59,850,051</u>	<u>-\$19,646,568</u>	<u>-24.71</u>
TOTAL AVAILABLE FUNDS	\$546,511,692	\$547,706,955	\$1,195,263	0.22
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,691.15	\$7,645.98	-\$45.17	-0.59
AVAILABLE FUNDS PER WEIGHTED FTE	\$7,091.91	\$6,999.83	-\$92.08	-1.30
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,479.22	\$3,582.98	\$103.76	2.98
DISTRICT COST DIFFERENTIAL (DCD)	1.0014	1.0059	0.0045	0.45
STATE CATEGORICAL FUNDS	\$130,464,428	\$133,813,739	\$3,349,311	2.57
CATEGORICALS AS % OF STATE DOLLARS	47.03%	43.96%		

* Includes prior period millage adjustment

2012-13 HIGHLIGHTS
CHANGES IN PERSONNEL

	ACTUAL 2011-12	PROJECTED 2012-13	DIFFERENCE	
			UNITS	PERCENT
<u>SCHOOLS</u>				
CLASSROOM TEACHERS	4,980.30	5,005.30	25.00	0.50
OTHER TEACHERS	300.99	300.50	-0.49	-0.16
INSTRUCTIONAL SUPPORT	34.80	35.80	1.00	2.87
ADMINISTRATIVE	231.00	228.00	-3.00	-1.30
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,212.37</u>	<u>3,216.35</u>	<u>3.98</u>	<u>0.12</u>
TOTAL FOR SCHOOLS	8,760.46	8,786.95	26.49	0.30
<u>DEPARTMENTS</u>				
ADMINISTRATIVE	39.00	40.00	1.00	2.56
SUPPORT SERVICES	<u>326.85</u>	<u>340.35</u>	<u>13.50</u>	<u>4.13</u>
TOTAL FOR DEPARTMENTS (does not include board members)	365.85	380.35	14.50	3.96
DISTRICT TOTAL:	9,126.31	9,167.30	40.99	0.45

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 \$4.30 million, which has been utilized in budgeting for other line items.

PERSONNEL STATISTICS

Unit Comparison of Schools and Departments (All Funds)

SCHOOLS	ACTUAL Alloc Units 2011-2012	PROJECTED Alloc Units 2012-2013	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM				
Staffing Specialist	4,785.96	4,804.76	18.80	52.41%
Resource Teachers	37.80	38.50	0.70	0.42%
Adult Ed Resource Teachers	86.50	87.00	0.50	0.95%
Adult Ed Teachers	13.30	12.80	-0.50	0.14%
	56.74	62.24	5.50	0.68%
SUB-TOTAL	4,980.30	5,005.30	25.00	54.60%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	210.87	208.37	-2.50	2.27%
Media Specialists	90.12	92.13	2.01	1.00%
SUB-TOTAL	300.99	300.50	-0.49	3.28%
INSTRUCTIONAL SUPPORT				
Psychologists	30.80	31.80	1.00	0.35%
Child Find Specialists	4.00	4.00	0.00	0.04%
SUB-TOTAL	34.80	35.80	1.00	0.39%
ADMINISTRATIVE				
Principals	87.00	85.00	-2.00	0.93%
Assistant Principals/12 month	54.00	53.00	-1.00	0.58%
Assistant Principal/Dean-10 month	33.00	33.00	0.00	0.36%
Assistant Principals Elem/10 month	57.00	57.00	0.00	0.62%
SUB-TOTAL	231.00	228.00	-3.00	2.49%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	839.35	860.71	21.36	9.39%
Bus Drivers/Attendants	418.59	408.00	-10.59	4.45%
Spec ESE Transportation-EAP	0.00	1.00	1.00	0.01%
Theatre Mgr-EAP	6.00	6.00	0.00	0.07%
Behavior Analyst-EAP	11.00	14.00	3.00	0.15%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	69.00	67.00	-2.00	0.73%
Cafeteria	452.72	454.48	1.76	4.96%
Custodial	599.75	596.13	-3.62	6.50%
Class Crafts and Services	221.00	221.00	0.00	2.41%
Clerical	406.84	406.43	-0.41	4.43%
Child Care Coord/Asst	187.12	180.60	-6.52	1.97%
SUB-TOTAL	3,212.37	3,216.35	3.98	35.09%
SCHOOLS TOTAL	8,760.46	8,786.95	26.49	95.85%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 2011-2012	PROJECTED Alloc Units 2012-2013	Difference	Percent 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	30.00	1.00	0.33%
SUB-TOTAL	39.00	40.00	1.00	0.44%
SUPPORT SERVICES				
Executive/Administrative/Professional	150.31	160.31	10.00	1.75%
Cafeteria	3.88	3.88	0.00	0.04%
Clerical	149.62	151.12	1.50	1.65%
Classified Crafts and Services	23.04	25.04	2.00	0.27%
SUB-TOTAL	326.85	340.35	13.50	3.71%
NON-SCHOOL TOTAL	365.85 *	380.35 *	14.50	4.15%
DISTRICT TOTALS	9,126.31	9,167.30	40.99	100.00%

Source: Personnel Position Control Data

*Department totals do not include Board Members

08/02/2012

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
FEDERAL SOURCES								
3121 IMPACT AID	885,336	0.16	826,416	0.15	885,336	0.16	58,920	7.13
3202 MEDICAID REIMBURSEMENT	<u>1,699,050</u>	<u>0.31</u>	<u>2,579,216</u>	<u>0.47</u>	<u>1,699,050</u>	<u>0.31</u>	<u>-880,166</u>	<u>-34.13</u>
TOTAL FEDERAL	2,584,386	0.47	3,405,632	0.62	2,584,386	0.47	-821,246	-24.11
STATE SOURCES								
3310 F.E.F.P.	115,490,128	21.16	110,747,305	20.26	134,319,685	24.52	23,572,380	21.28
3310 SAFE SCHOOLS	1,650,861	0.30	1,654,174	0.30	1,653,539	0.30	-635	-0.04
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	18,168,871	3.33	18,168,871	3.32	18,732,295	3.42	563,424	3.10
3310 ESE GUARANTEED ALLOCATION	26,520,697	4.86	26,520,697	4.85	26,737,035	4.88	216,338	0.82
3310 READING ALLOCATION	2,516,943	0.46	2,532,216	0.46	3,381,513	0.62	849,297	33.54
3310 MERIT AWARD PROGRAM	93,495	0.02	93,194	0.02	0	0.00	-93,194	-100.00
3310 DJJ SUPPLEMENTAL ALLOCATION	150,683	0.03	153,723	0.03	156,607	0.03	2,884	1.88
3310 DECLINING ENROLLMENT ALLOCATION	852,491	0.16	151,375	0.03	0	0.00	-151,375	-100.00
3310 DISCRETIONARY MILLAGE COMPRESSION	6,647,086	1.22	6,812,253	1.25	6,825,224	1.25	12,971	0.19
3310 CRITICAL OPERATING NEEDS COMPRESSION	2,221,321	0.41	2,276,672	0.42	2,280,805	0.42	4,133	0.18
3310 FL TEACHERS LEAD PROGRAM *	853,154	0.16	853,154	0.16	857,478	0.16	4,324	0.51
3310 INSTRUCTIONAL MATERIALS *	5,619,081	1.03	5,539,160	1.01	5,700,268	1.04	161,108	2.91
3310 STUDENT TRANSPORTATION *	10,703,251	1.96	10,828,000	1.98	10,959,357	2.00	131,357	1.21
3310 VIRTUAL EDUCATION CONTRIBUTION	67,841	0.01	50,158	0.01	103,241	0.02	53,083	105.83
3315 WORKFORCE DEVELOPMENT	3,085,455	0.57	3,144,759	0.58	3,255,150	0.59	110,391	3.51
3317 PERFORMANCE BASED INCENTIVES	71,432	0.01	71,432	0.01	56,131	0.01	-15,301	-21.42
3318 ADULTS WITH DISABILITIES	356,238	0.07	356,238	0.07	302,802	0.06	-53,436	-15.00
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	206,188	0.04	200,000	0.04	-6,188	-3.00
3344 LOTTERY ENHANCEMENT	205,759	0.04	234,789	0.04	0	0.00	-234,789	-100.00
3355 CLASS SIZE REDUCTION	78,242,606	14.34	79,499,876	14.55	80,733,797	14.74	1,233,921	1.55
3361 SCHOOL RECOGNITION	3,454,673	0.63	4,107,023	0.75	4,987,099	0.91	880,076	21.43
3363 EXCELLENT TEACHING PROGRAM	0	0.00	0	0.00	0	0.00	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,092,000	0.38	2,177,995	0.40	2,092,000	0.38	-85,995	-3.95
3372 PREKINDERGARTEN	258,773	0.05	222,177	0.04	0	0.00	-222,177	-100.00
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,055,517	0.19	755,861	0.14	800,692	0.15	44,831	5.93
3399 MISCELLANEOUS STATE	<u>0</u>	<u>0.00</u>	<u>-20,141</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>20,141</u>	<u>-100.00</u>
TOTAL STATE	280,843,376	51.47	277,402,168	50.76	304,399,738	55.58	26,997,570	9.73

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	LOCAL SOURCES							
341X AD VALOREM	169,937,966	31.14	170,803,794	31.25	167,103,167	30.51	-3,700,627	-2.17
341X PRIOR PERIOD ADJUSTED MILLAGE	428,460	0.08	428,460	0.08	448,847	0.08	20,387	4.76
341X CRITICAL OPERATING NEEDS	6,694,688	1.23	6,694,688	1.22	6,600,694	1.21	-93,994	-1.40
3424 TUITION	0	0.00	163,139	0.03	0	0.00	-163,139	-100.00
3425 RENT	187,000	0.03	309,981	0.06	187,000	0.03	-122,981	-39.67
343X INCOME/INVESTMENTS	278,893	0.05	250,370	0.05	278,893	0.05	28,523	11.39
346X ADULT STUDENT FEES	96,000	0.02	220,839	0.04	96,000	0.02	-124,839	-56.53
347X OTHER STUDENT FEES	162,000	0.03	258,866	0.05	12,000	0.00	-246,866	-95.36
3494 FEDERAL-INDIRECT	1,320,742	0.24	1,336,731	0.24	2,033,008	0.37	696,277	52.09
3499 FOOD SERVICE-INDIRECT	642,545	0.12	641,903	0.12	600,099	0.11	-41,804	-6.51
3494 FEDERAL ARRA-INDIRECT	35,213	0.01	11,157	0.00	0	0.00	-11,157	-100.00
349X ADDITIONAL AD VALOREM	0	0.00	0	0.00	1,100,000	0.20	1,100,000	0.00
349X MISCELLANEOUS LOCAL	<u>1,591,037</u>	<u>0.29</u>	<u>3,382,673</u>	<u>0.62</u>	<u>1,114,037</u>	<u>0.20</u>	<u>-2,268,636</u>	<u>-67.07</u>
TOTAL LOCAL	181,374,544	33.24	184,502,601	33.76	179,573,745	32.79	-4,928,856	-2.67
OTHER FINANCING SOURCES								
3630 TRANSFERS FROM CAPITAL PROJECTS	0	0.00	2,700	0.00	0	0.00	-2,700	-100.00
3690 TRANSFER FROM ENTERPRISE FUND	1,299,035	0.24	1,299,035	0.24	1,299,035	0.00	0	0.00
3741 INSURANCE LOSS RECOVERY	0	0.00	400,954	0.07	0	0.00	-400,954	-100.00
3742 OTHER LOSS RECOVERY	<u>0</u>	<u>0.00</u>	<u>1,983</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>-1,983</u>	<u>-100.00</u>
TOTAL OTHER	1,299,035	0.24	1,704,672	0.31	1,299,035	0.24	-405,637	-23.80
TOTAL REVENUE	466,101,341	85.42	467,015,073	85.45	487,856,904	89.07	20,841,831	4.46
FUND BALANCE JULY 1:								
RESERVED	79,573,259	14.58	79,573,259	14.56	59,850,051	10.93	-19,723,208	-24.79
UNRESERVED	0	0.00	0	0.00	0	0.00	0	0.00
PRIOR PERIOD ADJUSTMENT	<u>0</u>	<u>0.00</u>	<u>-76,640</u>	<u>-0.01</u>	<u>0</u>	<u>0.00</u>	<u>76,640</u>	<u>-100.00</u>
	79,573,259	14.58	79,496,619	14.55	59,850,051	10.93	-19,646,568	-24.71
GRAND TOTAL	545,674,600	100.00	546,511,692	100.00	547,706,955	100.00	1,195,263	0.22

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

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2011-12	PROJECTED 2012-13	DIFFERENCE	% CHANGE
FTE	71,057.19	71,633.33	576.14	0.81
WEIGHTED FTE	77,061.33	78,245.71	1,184.38	1.54
BASE STUDENT ALLOCATION	\$3,479.22	\$3,582.98	\$103.76	2.98
WFTE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$268,113,321	\$280,352,814	\$12,239,493	4.57
DISTRICT COST DIFFERENTIAL	1.0014	1.0059	0.0045	0.45
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$268,488,680	\$282,006,896	\$13,518,216	5.03
SAFE SCHOOLS	\$1,654,174	\$1,653,539	-\$635	-0.04
ESE GUARANTEED ALLOCATION	\$26,520,697	\$26,737,035	\$216,338	0.82
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$18,168,871	\$18,732,295	\$563,424	3.10
DECLINING ENROLLMENT SUPPLEMENT	\$151,375	\$0	-\$151,375	-100.00
DJJ SUPPLEMENT ALLOCATION	\$153,723	\$156,607	\$2,884	1.88
DISCRETIONARY MILLAGE COMPRESSION (0.748 mill)	\$6,812,253	\$6,825,224	\$12,971	0.19
DISCRETIONARY MILLAGE COMPRESSION (0.250 mill)	\$2,276,672	\$2,280,805	\$4,133	0.18
READING ALLOCATION	\$2,532,216	\$3,381,513	\$849,297	33.54
MERIT AWARD PROGRAM (MAP)	\$93,194	\$0	-\$93,194	-100.00
TEACHERS LEAD	\$853,154	\$857,478	\$4,324	0.51
INSTRUCTIONAL MATERIALS	\$5,539,160	\$5,700,268	\$161,108	2.91
STUDENT TRANSPORTATION	\$10,828,000	\$10,959,357	\$131,357	1.21
VIRTUAL EDUCATION CONTRIBUTION	\$50,158	\$103,241	\$53,083	0.00
GROSS STATE AND LOCAL FEFP	\$344,122,327	\$359,394,258	\$15,271,931	4.44
REQUIRED LOCAL EFFORT/FEES	-\$149,907,459	-\$147,353,891	\$2,553,568	-1.70
PRIOR YEAR ADJUSTMENT	\$139,293	\$0	-\$139,293	-100.00
PRORATION TO FUNDS AVAILABLE	-\$1,337,721	-\$333,320	\$1,004,401	-75.08
GROSS STATE FEFP	\$193,016,440	\$211,707,047	\$18,690,607	9.68
CLASS SIZE REDUCTION ALLOCATION	\$79,030,673	\$80,733,797	\$1,703,124	2.16
DISTRICT LOTTERY & SCHOOL RECOGNITION ALLOCATION	\$4,341,789	\$4,987,099	\$645,310	14.86
LOTTERY PRIOR YEAR ADJUSTMENT	\$23	\$0	-\$23	-100.00
INSTRUCTIONAL MATERIALS SCHOLARSHIP DEDUCTIONS	-\$83,300	\$0	\$83,300	-100.00
PRIOR YEAR ADJUSTMENTS FOR SCHOLARSHIP DEDUCTIONS	-\$14,166	\$0	\$14,166	-100.00
MCKAY SCHOLARSHIPS	-\$6,538,022	\$0	\$6,538,022	-100.00
NET STATE DOLLARS	\$269,753,437	\$297,427,943	\$27,674,506	10.26

* MCKAY ESTIMATED AT \$7,497,986 FOR 2012-13

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

	ESTIMATED 2011-12	PROJECTED 2012-13	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$27,894,534,249	\$27,502,891,297	-\$391,642,952	-1.40
96% OF VALUE	\$26,778,752,879	\$26,402,775,645	-\$375,977,234	-1.40
REQUIRED LOCAL EFFORT	\$149,907,459	\$147,353,891	-\$2,553,568	-1.70
LOCAL TAX DOLLARS - DISCRETIONARY	\$20,030,507	\$19,749,276	-\$281,231	-1.40
LOCAL TAX DOLLARS - CRITICAL NEEDS (OPERATING)	\$6,694,688	\$6,600,694	-\$93,994	-1.40
TOTAL LOCAL TAXES	\$176,632,654	\$173,703,861	-\$2,928,793	-1.66
VALUE OF 1 MILL	\$26,778,753	\$26,402,776	-\$375,977	-1.40

2011-12 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 5/7/12
2012-13 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/18/12

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
111 ADMINISTRATOR - BASE PAY	20,174,995	3.70	20,777,592	4.27	19,638,991	3.59	19,407,664	3.54	-231,327	-1.18
112 ADMINISTRATOR - EXTRA DUTY PAY	0	0.00	0	0.00	144,942	0.03	15,000	0.00	-129,942	-89.65
113 ADMINISTRATOR - SUPPLEMENTS	0	0.00	0	0.00	0	0.00	13,200	0.00	13,200	0.00
114 ADMINISTRATOR - TERMINAL PAY	0	0.00	0	0.00	792,185	0.14	465,000	0.08	-327,185	-41.30
116 ADMINISTRATOR - BONUS	0	0.00	383,387	0.08	383,387	0.07	0	0.00	-383,387	-100.00
121 TEACHER - BASE PAY	216,336,226	39.65	225,419,511	46.32	220,013,207	40.26	197,527,202	36.06	-22,486,004	-10.22
122 TEACHER - EXTRA DUTY PAY	0	0.00	8,579	0.00	3,395,593	0.62	3,252,256	0.59	-143,337	-4.22
123 TEACHER - SUPPLEMENT	5,339,840	0.98	5,378,891	1.11	6,189,484	1.13	5,254,422	0.96	-935,062	-15.11
124 TEACHER - TERMINAL PAY	0	0.00	0	0.00	825,309	0.15	1,300,000	0.24	474,691	57.52
126 TEACHER - BONUS	0	0.00	3,498,339	0.72	3,499,089	0.64	0	0.00	-3,499,089	-100.00
128 TEACHER - SHORT TERM CONTRACT	0	0.00	0	0.00	0	0.00	72,112	0.01	72,112	0.00
131 OTHER CERTIFIED - BASE PAY	0	0.00	0	0.00	0	0.00	20,887,073	3.81	20,887,073	0.00
133 OTHER CERTIFIED - SUPPLEMENTS	0	0.00	71,000	0.01	71,000	0.01	593,710	0.11	522,710	736.21
141 SUBSTITUTE - BASE PAY	3,359,909	0.62	3,737,327	0.77	4,128,542	0.76	3,036,464	0.55	-1,092,078	-26.45
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	0	0.00	0	0.00	352,679	0.06	352,679	0.00
151 AIDE - BASE PAY	8,837,526	1.62	8,669,833	1.78	9,461,837	1.73	9,756,813	1.78	294,976	3.12
152 AIDE - OVERTIME/ADDITIONAL TIME	0	0.00	0	0.00	49,783	0.01	0	0.00	-49,783	0.00
156 AIDS - BONUS	0	0.00	220,509	0.05	278,109	0.05	0	0.00	-278,109	-100.00
161 OTHER SUPPORT - BASE PAY	43,147,202	7.91	40,092,875	8.24	40,855,177	7.48	38,830,836	7.09	-2,024,340	-4.95
162 OTHER SUPPORT - ADT/OVT	0	0.00	0	0.00	954,365	0.17	805,953	0.15	-148,412	-15.55
163 OTHER SUPPORT - SUPPLEMENTS	0	0.00	0	0.00	0	0.00	1,200	0.00	1,200	0.00
164 OTHER SUPPORT - TERMINAL PAY	0	0.00	399,489	0.08	411,949	0.08	600,000	0.11	188,051	45.65
165 OTHER SUPPORT - SICK LEAVE BUY BACK	0	0.00	250,640	0.05	0	0.00	0	0.00	0	0.00
166 OTHER SUPPORT - BONUS	0	0.00	613,795	0.13	854,995	0.16	0	0.00	-854,995	-100.00
168 OTHER SUPPORT - TEMPORARY	0	0.00	0	0.00	0	0.00	5,205	0.00	5,205	0.00
171 BOARD & ATTORNEY - BASE PAY	180,000	0.03	180,000	0.04	180,000	0.03	180,000	0.03	0	0.00
181 EAP - BASE PAY	10,822,982	1.98	10,301,768	2.12	10,301,681	1.88	10,803,490	1.97	501,809	4.87
182 EAP - OVERTIME/ADDITIONAL TIME	0	0.00	0	0.00	28	0.00	0	0.00	-28	-100.00
184 EAP - TERMINAL PAY	0	0.00	0	0.00	284,413	0.05	125,000	0.02	-159,413	-56.05
186 EAP - BONUS	0	0.00	200,178	0.04	200,778	0.04	0	0.00	-200,778	-100.00
191 TEMPORARY - BASE PAY	35,188	0.01	153,167	0.03	22,133	0.00	37,688	0.01	15,555	70.28
192 TEMPORARY - OVERTIME/ADDITIONAL TIME	0	0.00	0	0.00	26,885	0.00	0	0.00	-26,885	-100.00
196 TEMPORARY - BONUS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	308,233,868	56.49	320,356,881	65.83	322,963,861	59.10	313,322,967	57.21	-9,640,894	-2.99
210 RETIREMENT	14,737,201	2.70	14,958,468	3.07	15,145,796	2.77	15,981,690	2.92	835,894	5.52
220 FICA	23,166,830	4.25	22,708,922	4.67	24,128,387	4.41	23,495,180	4.29	-633,206	-2.62
231 LIFE INSURANCE	537,139	0.10	649,914	0.13	543,429	0.10	500,334	0.09	-43,095	-7.93
232 HOSPITALIZATION	38,313,502	7.02	37,441,914	7.69	38,641,400	7.07	39,055,503	7.13	414,104	1.07
241 WORK. COMP. - GENERAL	1,494,985	0.27	1,635,280	0.34	1,576,538	0.29	1,534,302	0.28	-42,237	-2.68
242 WORK. COMP. - BUS DRIVER	449,814	0.08	470,452	0.10	464,443	0.08	438,655	0.08	-25,788	-5.55
243 WORK. COMP. - MAINTENANCE	632,825	0.12	664,160	0.14	611,526	0.11	519,203	0.09	-92,323	-15.10
244 WORK. COMP. - CAFETERIA	8,944	0.00	9,270	0.00	8,464	0.00	7,466	0.00	-998	-11.79
250 UNEMPLOYMENT	275,000	0.05	398,193	0.08	398,193	0.07	275,000	0.05	-123,193	-30.94
2XX FRINGE TOTAL	79,616,240	14.59	78,936,573	16.22	81,518,175	14.92	81,807,333	14.94	289,159	0.35
TOTAL SALARIES AND FRINGES	387,850,108	0.71	399,293,454	82.05	404,482,036	0.74	395,130,300	0.72	-9,351,736	-2.31

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2012-13 TENTATIVE	
									AMOUNT	%
311 LEGAL SERVICES	282,903	0.05	507,893	0.10	535,811	0.10	282,903	0.05	-252,908	-47.20
312 PROFESSIONAL/TECHNICAL	10,399,144	1.91	28,338,243	5.82	28,513,942	5.22	11,829,785	2.16	-16,684,157	-58.51
314 MEDICAL TESTS	66,725	0.01	89,319	0.02	101,936	0.02	61,725	0.01	-40,211	-39.45
315 REIMBURSE TUITION AND BOOKS	116,500	0.02	30	0.00	239,084	0.04	100,000	0.02	-139,084	-58.17
317 SERVICE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
321 TRANSPORTATION INSURANCE	266,824	0.05	266,824	0.05	266,824	0.05	266,824	0.05	0	0.00
322 PROPERTY INSURANCE	4,526,281	0.83	5,034,569	1.03	4,526,281	0.83	5,042,591	0.92	516,310	11.41
323 LIABILITY INSURANCE	652,357	0.12	650,921	0.13	652,322	0.12	652,357	0.12	35	0.01
324 FIDELITY BOND INSURANCE	10,176	0.00	10,176	0.00	10,211	0.00	10,176	0.00	-35	-0.34
325 FLEET INSURANCE	51,483	0.01	51,483	0.01	51,483	0.01	51,483	0.01	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
331 TRAVEL - IN-COUNTY	206,629	0.04	193,179	0.04	282,663	0.05	200,363	0.04	-82,300	-29.12
332 TRAVEL - OUT-OF-COUNTY	314,260	0.06	257,470	0.05	397,347	0.07	411,641	0.08	14,294	3.60
333 TRAVEL - OUT-OF-STATE	12,500	0.00	124,274	0.03	129,642	0.02	18,250	0.00	-111,392	-85.92
351 REPAIR - INSTRUCTIONAL	12,629	0.00	22,946	0.00	42,785	0.01	13,529	0.00	-29,256	-68.38
352 REPAIR - NON-INSTRUCTIONAL	82,662	0.02	80,504	0.02	104,874	0.02	75,862	0.01	-29,012	-27.66
353 MAINFRAME MAINTENANCE	103,300	0.02	120,202	0.02	122,995	0.02	103,300	0.02	-19,695	-16.01
354 SPECIALIZED SERVICES	1,266,544	0.23	731,521	0.15	1,220,764	0.22	1,342,544	0.25	121,780	9.98
355 REPAIR - GENERAL MAINTENANCE	0	0.00	11,725	0.00	11,726	0.00	0	0.00	-11,726	-100.00
356 MAINT AND WARRANTY AGREEMENTS	266,055	0.05	176,218	0.04	283,189	0.05	270,530	0.05	-12,659	-4.47
357 MAINTENANCE FEES - HARDWARE	0	0.00	109	0.00	109	0.00	0	0.00	-109	-100.00
360 RENTALS	630,805	0.12	335,254	0.07	393,305	0.07	666,595	0.12	273,290	69.49
361 SOFTWARE RENTAL	175,602	0.03	0	0.00	43,428	0.01	175,602	0.03	132,174	304.35
363 HARDWARE LEASE	97,200	0.02	81,057	0.02	90,387	0.02	97,200	0.02	6,813	7.54
364 MAINTENANCE FEES - SOFTWARE	88,642	0.02	456,093	0.09	570,274	0.10	110,819	0.02	-459,455	-80.57
365 SUBSCRIPTION FEES - SOFTWARE	360,000	0.07	692,915	0.14	890,118	0.16	660,031	0.12	-230,087	-25.85
371 TELEPHONE BASE	336,180	0.06	305,938	0.06	348,410	0.06	346,774	0.06	-1,636	-0.47
372 TELEPHONE LONG DISTANCE	48,192	0.01	23,509	0.00	62,291	0.01	48,928	0.01	-13,363	-21.45
373 POSTAGE	193,665	0.04	123,472	0.03	230,346	0.04	206,638	0.04	-23,708	-10.29
374 TELEPHONE EQUIPMENT	145,950	0.03	127,372	0.03	188,974	0.03	143,100	0.03	-45,874	-24.28
375 TELEPHONE MAINTENANCE	154,673	0.03	189,727	0.04	158,352	0.03	149,010	0.03	-9,342	-5.90
376 PDA DATA USAGE	13,375	0.00	17,170	0.00	16,609	0.00	8,630	0.00	-7,979	-48.04
377 PDA VOICE/CELL	73,218	0.01	132,451	0.03	94,879	0.02	73,150	0.01	-21,729	-22.90
378 DATA COMMUNICATIONS SERVICES	897,836	0.16	971,402	0.20	1,205,384	0.22	979,205	0.18	-226,179	-18.76
384 WATER	933,937	0.17	869,916	0.18	934,318	0.17	983,320	0.18	49,002	5.24
385 REFUSE	782,639	0.14	660,970	0.14	783,546	0.14	783,261	0.14	-285	-0.04
386 RECYCLING	38,175	0.01	120,425	0.02	40,672	0.01	178,458	0.03	137,786	338.77
387 SEWER	1,046,242	0.19	953,542	0.20	1,046,300	0.19	1,068,823	0.20	22,523	2.15
388 LANDFILL	355,372	0.07	320,179	0.07	355,372	0.07	345,006	0.06	-10,366	-2.92
391 PRINTING	1,300,020	0.24	1,689,681	0.35	2,099,548	0.38	1,342,857	0.25	-756,690	-36.04
393 DRY CLEANING	4,403	0.00	1,708	0.00	6,211	0.00	0	0.00	-6,211	-100.00
394 LINEN SERVICE	38,850	0.01	39,146	0.01	47,100	0.01	43,500	0.01	-3,600	-7.64
395 PEST CONTROL	17,965	0.00	0	0.00	255	0.00	0	0.00	-255	-100.00
397 ISOLATED TRANSPORTATION	9,900	0.00	661	0.00	661	0.00	9,900	0.00	9,239	1,398.59
399 PRINTING CHARGE-BACK	-650,000	-0.12	-521,578	-0.11	-650,000	-0.12	-600,000	-0.11	50,000	-7.69
3XX PURCHASED SERVICES TOTAL	25,738,772	4.72	44,267,573	8.11	46,459,685	8.50	28,563,628	5.22	-17,896,057	-38.52

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
410 NATURAL GAS	183,398	0.03	102,298	0.02	183,398	0.03	162,090	0.03	-21,308	-11.62
420 BOTTLED GAS	137,625	0.03	196,555	0.04	137,634	0.03	149,944	0.03	12,310	8.94
430 ELECTRICITY	12,500,338	2.29	11,265,225	2.31	13,626,477	2.49	12,290,950	2.24	-1,335,527	-9.80
440 FUEL OIL	34,152	0.01	21,249	0.00	34,152	0.01	21,446	0.00	-12,706	-37.20
450 GASOLINE	946,348	0.17	560,608	0.12	658,899	0.12	946,348	0.17	287,449	43.63
460 DIESEL	3,067,565	0.56	3,039,713	0.62	3,146,767	0.58	3,067,565	0.56	-79,202	-2.52
470 ENERGY RESERVE AT SCHOOLS	0	0.00	0	0.00	1,265,175	0.23	0	0.00	-1,265,175	-100.00
4XX ENERGY SERVICES TOTAL	16,869,426	3.09	15,185,648	3.12	19,052,502	3.49	16,638,343	3.04	-1,148,984	-6.03
511 SUPPLIES	4,401,964	0.81	5,845,655	1.20	12,482,296	2.28	6,089,311	1.11	-6,392,985	-51.22
515 FINANCIAL PROCESSING SUPPORT	17,820	0.00	4,850	0.00	4,906	0.00	17,820	0.00	12,914	263.23
516 INSTRUCTIONAL PROC. SUPPORT	20,898	0.00	2,202	0.00	4,391	0.00	20,898	0.00	16,507	375.98
521 NON-STATE ADOPTED TEXTBOOKS	2,726,432	0.50	1,908,808	0.39	2,538,626	0.46	2,857,065	0.52	318,439	12.54
522 STATE ADOPTED TEXTBOOKS	2,504,685	0.46	5,757,838	1.18	6,004,134	1.10	2,548,016	0.47	-3,456,119	-57.58
530 PERIODICALS	26,288	0.00	22,946	0.00	28,931	0.01	24,847	0.00	-4,084	-14.12
544 GREASE/OIL	26,360	0.00	67,550	0.01	68,671	0.01	26,360	0.00	-42,311	-61.61
550 REPAIR PARTS	552,913	0.10	938,281	0.19	966,354	0.18	552,913	0.10	-413,441	-42.78
560 TIRES/TUBES	175,864	0.03	254,752	0.05	280,531	0.05	175,864	0.03	-104,667	-37.31
594 UNIFORMS	168,776	0.03	65,759	0.01	120,717	0.02	170,476	0.03	49,759	41.22
5XX SUPPLIES/MATERIALS TOTAL	10,621,999	1.95	14,868,643	3.06	22,499,556	4.12	12,483,569	2.28	-10,015,987	-44.52
611 LIBRARY BOOKS - NEW LIBRARY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
612 LIBRARY BOOKS - REPLACEMENT	346,256	0.06	335,402	0.07	371,284	0.07	350,357	0.06	-20,927	-5.64
621 AV MATERIALS > \$1,000	21,804	0.00	8,990	0.00	28,429	0.01	21,120	0.00	-7,309	-25.71
622 AV MATERIALS < 1,000	10,626	0.00	32,148	0.01	42,274	0.01	11,800	0.00	-30,474	-72.09
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
641 FURN/FIXT/EQUIP > \$1,000	403,848	0.07	307,309	0.06	588,584	0.11	432,266	0.08	-156,318	-26.56
642 FURN/FIXT/EQUIP < \$1,000	189,092	0.03	528,652	0.11	987,147	0.18	221,073	0.04	-766,074	-77.60
643 COMPUTER HARDWARE > \$1,000	406,548	0.07	510,626	0.10	994,789	0.18	79,242	0.01	-915,547	-92.03
644 COMPUTER HARDWARE < \$1,000	293,421	0.05	1,288,300	0.26	1,634,227	0.30	454,536	0.08	-1,179,691	-72.19
651 SCHOOL BUSES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
652 OTHER VEHICLES	226,159	0.04	215,151	0.04	252,779	0.05	226,159	0.04	-26,620	-10.53
671 SITE IMPROVEMENT - CONTRACTED	2,500	0.00	33,648	0.01	37,108	0.01	0	0.00	-37,108	-100.00
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
681 REMODEL - CONTRACTED	0	0.00	180,277	0.04	195,796	0.04	1,000	0.00	-194,796	-99.49
682 REMODEL - IN-HOUSE	52,692	0.01	3,649	0.00	35,607	0.01	52,692	0.01	17,085	47.98
684 REMODEL - PROF FEES	10,850	0.00	6,568	0.00	52,693	0.01	0	0.00	-52,693	-100.00
686 REMODEL - ADMIN	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
691 COMPUTER SOFTWARE > \$1,000	161,242	0.03	108,345	0.02	283,679	0.05	134,667	0.02	-149,012	-52.53
692 COMPUTER SOFTWARE < \$1,000	343,416	0.06	333,745	0.07	390,344	0.07	23,811	0.00	-366,533	-93.90
693 LICENSE FEES - SOFTWARE > \$1,000	52,462	0.01	197,224	0.04	326,989	0.06	34,512	0.01	-292,477	-89.45
694 LICENSE FEES - SOFTWARE < \$1,000	0	0.00	215,739	0.04	288,224	0.05	1,850	0.00	-286,374	-99.36
6XX CAPITAL OUTLAY TOTAL	2,520,916	0.46	4,305,772	0.88	6,509,951	1.19	2,045,085	0.37	-4,464,866	-68.59

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2012-13 TENTATIVE	
									AMOUNT	%
729 TAN INTEREST	500,000	0.09	0	0.00	500,000	0.09	0	0.00	-500,000	-100.00
730 DEBT SERVICE FEES	50,000	0.01	1,500	0.00	50,000	0.01	0	0.00	-50,000	-100.00
737 DUES/FEES	614,340	0.11	1,942,470	0.40	2,429,071	0.44	1,011,162	0.18	-1,417,909	-58.37
738 FINGERPRINT FEES PAID	172,500	0.03	184,126	0.04	228,650	0.04	172,500	0.03	-56,150	-24.56
739 FISCAL BANK CHARGES	45,000	0.01	54,910	0.01	45,065	0.01	45,000	0.01	-65	-0.14
740 JUDGMENTS/SETTLEMENTS	40,000	0.01	0	0.00	0	0.00	40,000	0.01	40,000	0.00
779 ADMIN COSTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	0.02	0	0.00	80,684	0.01	100,000	0.02	19,316	23.94
793 SBE ADMINISTRATIVE	0	0.00	4,240	0.00	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	78,433	0.01	547,805	0.11	586,524	0.11	86,593	0.02	-499,931	-85.24
795 MISCELLANEOUS EXPENSE	900	0.00	500	0.00	500	0.00	900	0.00	400	80.00
799 INDIRECT COSTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7XX OTHER EXPENDITURES TOTAL	1,601,173	0.29	2,735,551	0.56	3,920,495	0.72	1,456,155	0.27	-2,464,339	-62.86
972* APPROPRIATED FOR:										
<u>STATE CATEGORICAL PROJECTS</u>										
ADULT DISABLED CATEGORICAL	1,991	0.00	0	0.00	1,984	0.00	6,896	0.00	4,913	247.66
CHARTER SCHOOLS CAPITAL OUTLAY	1,055,517	0.19	0	0.00	0	0.00	800,692	0.15	800,692	0.00
CLASS SIZE REDUCTION	2,785,348	0.51	0	0.00	1,221,376	0.22	674,044	0.12	-547,332	-44.81
DJJ SUPPLEMENT	138,080	0.03	0	0.00	0	0.00	125,231	0.02	125,231	0.00
FLORIDA FIRST START	21,422	0.00	0	0.00	0	0.00	0	0.00	0	0.00
MERIT AWARD PROGRAM	93,495	0.02	0	0.00	0	0.00	0	0.00	0	0.00
READING ALLOCATION	189,148	0.03	0	0.00	149,328	0.03	437,950	0.08	288,622	193.28
SCHOOL ADVISORY COUNSEL	205,759	0.04	0	0.00	21,432	0.00	0	0.00	-21,432	-100.00
SCHOOL RECOGNITION	3,454,673	0.63	0	0.00	0	0.00	4,987,099	0.91	4,987,099	0.00
TEACHERS LEAD CATEGORICAL	853,154	0.16	0	0.00	8,688	0.00	857,478	0.16	848,790	9,769.72
VIRTUAL EDUCATION CONTRIBUTION	67,841	0.01	0	0.00	0	0.00	103,241	0.02	103,241	0.00
VOLUNTARY PREK	0	0.00	0	0.00	504,154	0.09	0	0.00	-504,154	-100.00
<u>LOCAL CATEGORICAL PROJECTS</u>										
AICE	324,510	0.06	0	0.00	0	0.00	0	0.00	0	0.00
BUDGET REDUCTION TARGETS	-2,800,000	-0.51	0	0.00	0	0.00	-2,800,000	-0.51	-2,800,000	0.00
CHARTER SCHOOLS	14,864,346	2.72	0	0.00	0	0.00	14,180,480	2.59	14,180,480	0.00
CHARTER SCHOOL STUDENT RESERVE	6,503,478	1.19	0	0.00	0	0.00	2,586,456	0.47	2,586,456	0.00
COURSE FEES	144,000	0.03	0	0.00	0	0.00	144,000	0.03	144,000	0.00
CRITICAL OPERATING NEEDS COMPRESSION	1,425,933	0.26	0	0.00	1,425,933	0.26	0	0.00	-1,425,933	-100.00
EMPLOYEE COMPENSATION	0	0.00	0	0.00	2,839,611	0.52	0	0.00	-2,839,611	-100.00
EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.00
FTE STUDENT RESERVE	0	0.00	0	0.00	0	0.00	1,469,566	0.27	1,469,566	0.00
INTERNATIONAL BACCALAUREATE	60,926	0.01	0	0.00	0	0.00	0	0.00	0	0.00
MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	862,498	0.16	7,497,986	1.37	6,635,488	769.33
MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.17	925,037	0.00
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
REVENUE SHORTFALL RESERVE	1,182,508	0.22	0	0.00	1,182,508	0.22	0	0.00	-1,182,508	-100.00
SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	636,678	0.12	0	0.00	655,333	0.12	436,678	0.08	-218,655	-33.37
STRATEGIC INITIATIVE RESERVE	1,562,935	0.29	0	0.00	1,562,935	0.29	0	0.00	-1,562,935	-100.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2012-13 TENTATIVE	
									AMOUNT	%
SUBSTITUTE INTITVE	0	0.00	0	0.00	0	0.00	90,616	0.02	90,616	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	361,561	0.07	0	0.00	0	0.00	324,296	0.06	324,296	0.00
972* OTHER APPROPRIATIONS TOTAL	42,896,326	7.86	0	0.00	10,435,781	1.91	34,187,747.44	6.24	23,751,967	227.60
SCHOOL/DEPARTMENT TOTAL	488,098,720	89.45	480,656,641	98.77	513,360,005	93.93	490,504,829	89.56	-22,855,176	-4.45
OTHER FINANCES USES										
930 TRANSFER TO CAPITAL FUND	0	0.00	3,205,000	0.66	3,205,000	0.59	4,000,000	0.73	795,000	24.80
970 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	2,800,000	0.58	2,800,000	0.51	0	0.00	-2,800,000	-100.00
OTHER FINANCES USES TOTAL	0	0.00	6,005,000	0.58	6,005,000	1.10	4,000,000	0.73	-2,005,000.00	-75.20
RESERVED FUND BALANCE:										
971 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
972 INVENTORY	1,247,761	0.23	0	0.00	1,088,822	0.20	1,088,822	0.20	0	0.00
972 LONG-TERM RECEIVABLE (SBA FUND B)	1,483,610	0.27	0	0.00	1,235,790	0.23	1,235,790	0.23	0	0.00
972 SCHOOL BOARD CONTINGENCIES	19,880,369	3.64	0	0.00	19,880,369	3.64	19,880,369	3.63	0	0.00
972 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
972 EMPLOYEE COMPENSATION	1,100,000	0.20	0	0.00	1,100,000	0.20	500,000	0.09	-600,000	-54.55
972 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	472,291	0.09	0	0.00	-472,291	-100.00
972 MAINTENANCE CHARGEBACK	1,000,000	0.18	0	0.00	1,000,000	0.18	500,000	0.09	-500,000	-50.00
972 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-76,640	-0.01	0	0.00	76,640	-100.00
XXX ENCUMBRANCE/CARRY-FORWARD	19,581,532	3.59	0	0.00	0	0.00	19,515,405	3.56	19,515,405	0.00
	44,815,563	8.21	0	0.00	24,750,632	4.53	42,770,385.62	7.81	18,019,754	72.81
972* NON-RECURRING UNRESERVED FUND BALANCE	12,760,317	2.34		0.00	2,396,055	0.44	10,431,740.67	1.90	8,035,685	0.00
DISTRICT TOTAL	545,674,600	100.00	486,661,641	99.34	546,511,692	100.00	547,706,955	100.00	1,195,263	0.22

* 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	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
5100 BASIC K-12	213,508,384	39.13	245,643,634	50.48	252,503,790	46.20	221,892,967	40.51	-30,610,823	-12.12
5200 EXCEPTIONAL EDUCATION	58,953,164	10.80	57,651,228	11.85	59,387,741	10.87	61,819,649	11.29	2,431,908	4.09
5300 VOCATIONAL EDUCATION	6,710,792	1.23	7,573,365	1.56	7,759,423	1.42	6,598,683	1.20	-1,160,740	-14.96
5400 ADULT EDUCATION	1,292,163	0.24	1,327,286	0.27	1,358,082	0.25	1,412,795	0.26	54,713	4.03
5500 OTHER INSTRUCTIONAL	1,846,062	0.34	1,907,036	0.39	1,969,558	0.36	2,339,034	0.43	369,476	18.76
5900 NON-FEFP	315,823	0.06	897,391	0.18	1,041,990	0.19	317,323	0.06	-724,667	-69.55
INSTRUCTIONAL TOTAL	282,626,388	51.79	314,999,940	64.73	324,020,584	59.29	294,380,451	53.75	-29,640,133	-9.15
6110 ATTENDANCE/SOCIAL WORK	935,277	0.17	777,587	0.16	971,812	0.18	1,092,935	0.20	121,123	12.46
6120 GUIDANCE	11,840,114	2.17	12,554,664	2.58	12,924,483	2.36	12,194,788	2.23	-729,695	-5.65
6130 HEALTH	1,412,323	0.26	2,113,077	0.43	2,130,008	0.39	2,082,421	0.38	-47,587	-2.23
6140 PSYCHOLOGICAL SERVICES	1,285,089	0.24	836,160	0.17	869,940	0.16	911,235	0.17	41,295	4.75
6150 PARENTAL INVOLVEMENT	283,253	0.05	300,803	0.06	275,888	0.05	55,518	0.01	-220,369	-79.88
6200 INSTRUCTIONAL MEDIA	6,869,061	1.26	7,326,193	1.51	7,385,532	1.35	7,155,397	1.31	-230,135	-3.12
6300 INSTRUCTIONAL CURR. DEVELOP.	9,909,299	1.82	10,723,014	2.20	11,157,071	2.04	9,740,214	1.78	-1,416,857	-12.70
6400 INSTRUCTIONAL STAFF TRAINING	1,110,763	0.20	1,547,069	0.32	2,238,428	0.41	1,405,761	0.26	-832,667	-37.20
6500 INSTRUCTIONAL RELATED TECHNOLOGY	6,888,040	1.26	7,913,574	1.63	8,340,774	1.53	7,318,591	1.34	-1,022,183	-12.26
INSTRUCTIONAL SUPPORT TOTAL	40,533,219	7.43	44,092,141	9.06	46,293,935	8.47	41,956,859	7.66	-4,337,075	-9.37
7100 BOARD OF EDUCATION	982,917	0.18	1,345,255	0.28	1,380,216	0.25	1,046,487	0.19	-333,729	-24.18
7200 GENERAL ADMINISTRATION	1,833,752	0.34	1,906,669	0.39	1,933,190	0.35	1,873,194	0.34	-59,996	-3.10
7300 SCHOOL ADMINISTRATION	34,352,471	6.30	34,788,406	7.15	35,753,203	6.54	32,939,115	6.01	-2,814,088	-7.87
7400 FACILITIES/ACQUISITION/CONST.	985,810	0.18	1,084,890	0.22	1,443,530	0.26	606,461	0.11	-837,069	-57.99
7500 FISCAL SERVICES	2,392,536	0.44	2,383,227	0.49	3,490,949	0.64	2,365,731	0.43	-1,125,218	-32.23
7600 FOOD SERVICE	0	0.00	231,742	0.05	231,742	0.04	0	0.00	-231,742	-100.00
7710 RESEARCH DEVELOPMENT	351,263	0.06	368,386	0.08	376,222	0.07	374,378	0.07	-1,844	-0.49
7720 INFORMATION SERVICES	569,260	0.10	563,598	0.12	681,789	0.12	632,412	0.12	-49,377	-7.24
7730 STAFF SERVICES	2,072,171	0.38	2,211,410	0.45	2,483,677	0.45	2,067,049	0.38	-416,628	-16.77
7731 ADMIN/CLASSIFIED IN-SERVICE	494,599	0.09	494,240	0.10	512,705	0.09	511,962	0.09	-743	-0.14
7750 DATA PROCESSING	372,236	0.07	6,027	0.00	120,000	0.02	0	0.00	-120,000	-100.00
7760 WAREHOUSE/PURCHASING	2,180,964	0.40	1,579,504	0.32	2,294,797	0.42	1,826,551	0.33	-468,246	-20.40
7800 TRANSPORTATION	20,269,966	3.71	20,688,496	4.25	21,617,833	3.96	20,524,352	3.75	-1,093,481	-5.06
7900 UTILITY/CUSTODIAL	44,751,391	8.20	43,651,096	8.97	48,193,049	8.82	44,741,702	8.17	-3,451,347	-7.16
7910 ENVIRONMENTAL SERVICES	424,826	0.08	412,158	0.08	486,617	0.09	428,583	0.08	-58,034	-11.93
8100 MAINTENANCE	4,076,332	0.75	4,701,491	0.97	5,077,941	0.93	4,543,608	0.83	-534,334	-10.52
8110 TRANSPORTATION MAINTENANCE	1,552,776	0.28	1,186,821	0.24	1,294,213	0.24	1,552,776	0.28	258,563	19.98
8120 TECHNOLOGY REPAIR	92,432	0.02	128,198	0.03	169,645	0.03	92,442	0.02	-77,203	-45.51
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,612,087	0.66	3,615,221	0.74	4,148,813	0.76	3,727,969	0.68	-420,844	-10.14
9100 COMMUNITY SERVICES	50,000	0.01	216,223	0.04	294,574	0.05	50,000	0.01	-244,574	-83.03
9200 DEBT SERVICE	550,000	0.10	1,500	0.00	550,000	0.10	0	0.00	-550,000	-100.00
9400 OVERHEAD	75,000	0.01	0	0.00	75,000	0.01	75,000	0.01	0	0.00
GENERAL SUPPORT TOTAL	122,042,787	22.37	121,564,580	24.98	132,609,705	24.26	119,979,771	21.91	-12,629,934	-9.52

OPERATING FUND
EXPENDITURES BY FUNCTION

FUNCTION	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2012-13 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
SCHOOL/DEPARTMENT TOTAL	445,202,394	81.59	480,656,641	98.77	502,924,224	92.02	456,317,081	83.31	-46,607,143	-9.27
9400* APPROPRIATED FOR:										
STATE CATEGORICAL PROJECTS										
ADULT DISABLED CATEGORICAL	1,991	0.00	0	0.00	1,984	0.00	6,896	0.00	4,913	247.66
CHARTER SCHOOLS CAPITAL OUTLAY	1,055,517	0.19	0	0.00	0	0.00	800,692	0.15	800,692	0.00
CLASS SIZE REDUCTION	2,785,348	0.51	0	0.00	1,221,376	0.22	674,044	0.12	-547,332	-44.81
DJJ SUPPLEMENT	138,080	0.03	0	0.00	0	0.00	125,231	0.02	125,231	0.00
FLORIDA FIRST START	21,422	0.00	0	0.00	0	0.00	0	0.00	0	0.00
MERIT AWARD PROGRAM	93,495	0.02	0	0.00	0	0.00	0	0.00	0	0.00
READING ALLOCATION	189,148	0.03	0	0.00	149,328	0.03	437,950	0.08	288,622	193.28
SCHOOL ADVISORY COUNSEL	205,759	0.04	0	0.00	21,432	0.00	0	0.00	-21,432	-100.00
SCHOOL RECOGNITION	3,454,673	0.63	0	0.00	0	0.00	4,987,099	0.91	4,987,099	0.00
TEACHERS LEAD CATEGORICAL	853,154	0.16	0	0.00	8,688	0.00	857,478	0.16	848,790	9,769.72
VIRTUAL EDUCATION CONTRIBUTION	67,841	0.01	0	0.00	0	0.00	103,241	0.02	103,241	0.00
VOLUNTARY PREK	0	0.00	0	0.00	504,154	0.09	0	0.00	-504,154	-100.00
LOCAL CATEGORICAL PROJECTS										
AICE	324,510	0.06	0	0.00	0	0.00	0	0.00	0	0.00
BUDGET REDUCTION TARGETS	-2,800,000	-0.51	0	0.00	0	0.00	-2,800,000	-0.51	-2,800,000	0.00
CHARTER SCHOOLS	14,864,346	2.72	0	0.00	0	0.00	14,180,480	2.59	14,180,480	0.00
CHARTER SCHOOL STUDENT RESERVE	6,503,478	1.19	0	0.00	0	0.00	2,586,456	0.47	2,586,456	0.00
COURSE FEES	144,000	0.03	0	0.00	0	0.00	144,000	0.03	144,000	0.00
CRITICAL OPERATING NEEDS COMPRESSION	1,425,933	0.26	0	0.00	1,425,933	0.26	0	0.00	-1,425,933	-100.00
EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.00
EMPLOYEE COMPENSATION	0	0.00	0	0.00	2,839,611	0.52	0	0.00	-2,839,611	-100.00
FTE STUDENT RESERVE	0	0.00	0	0.00	0	0.00	1,469,566	0.27	1,469,566	0.00
INTERNATIONAL BACCALAUREATE	60,926	0.01	0	0.00	0	0.00	0	0.00	0	0.00
MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	862,498	0.16	7,497,986	1.37	6,635,488	769.33
MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.17	925,037	0.00
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
REVENUE SHORTFALL RESERVE	1,182,508	0.22	0	0.00	1,182,508	0.22	0	0.00	-1,182,508	0.00
SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	636,678	0.12	0	0.00	655,333	0.12	436,678	0.08	-218,655	-33.37
STRATEGIC INITIATIVE RESERVE	1,562,935	0.29	0	0.00	1,562,935	0.29	0	0.00	-1,562,935	-238.49
SUBSTITUTE INTITIVE	0	0.00	0	0.00	0	0.00	90,616	0.02	90,616	5.80
WORKFORCE DEVELOPMENT CATEGORICAL	361,561	0.07	0	0.00	0	0.00	324,296	0.06	324,296	0.00
OTHER APPROPRIATIONS TOTAL	42,896,326	7.86	0	0.00	10,435,781	1.91	34,187,747	6.24	23,751,966.60	227.60
9700 TRANSFER TO CAPITAL FUND	0	0.00	6,005,000	1.23	3,205,000	0.59	4,000,000	0.73	795,000	24.80
9700 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	0	0.00	2,800,000	0.51	0	0.00	-2,800,000	-100.00
OTHER FINANCES USES TOTAL	0	0.00	6,005,000	1.23	6,005,000	1.10	4,000,000	0.73	-2,005,000	-33.39

OPERATING FUND
EXPENDITURES BY FUNCTION

FUNCTION	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2012-13 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
RESERVED FUND BALANCE:										
9400 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
9400 INVENTORY	1,247,761	0.23	0	0.00	1,088,822	0.20	1,088,822	0.20	0	0.00
9400 LONG-TERM RECEIVABLE	1,483,610	0.34	0	0.00	1,235,790	0.23	1,235,790	0.23	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.64	0	0.00	19,880,369	3.64	19,880,369	3.63	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	500,000	0.09	-600,000	-54.55
9400 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	472,291	0.09	0	0.00	-472,291	-100.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0.18	0	0.00	1,000,000	0.18	500,000	0.09	-500,000	-50.00
9400 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-76,640	-0.01	0	0.00	76,640	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	19,581,532	3.59	0	0.00	0	0.00	19,515,405	3.56	19,515,405	0.00
	44,815,563	8.21	0	0.00	24,750,632	4.53	42,770,386	7.81	18,019,754	72.81
9400* NON-RECURRING UNRESERVED FUND BALANCE	12,760,317	2.34		0.00	2,396,055	0.44	10,431,741	1.90	8,035,685	0.00
DISTRICT TOTAL	545,674,600	100.00	486,661,641	100.00	546,511,692	100.00	547,706,955	100.00	1,195,263	0.22

* 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	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2012-13 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
9000 SCHOOL BOARD	273,744	0.05	270,879	0.06	280,534	0.05	278,698	0.05	-1,836	-0.65
9100 SUPERINTENDENT	386,411	0.07	408,529	0.08	417,192	0.08	386,865	0.07	-30,327	-7.27
9122 DISTRICT COMMUNICATIONS	586,352	0.11	540,989	0.11	729,912	0.13	649,504	0.12	-80,407	-11.02
9123 PRINTING SERVICES	306,352	0.06	335,538	0.07	390,451	0.07	290,759	0.05	-99,692	-25.53
9150 ATTORNEY	284,103	0.05	432,873	0.09	462,212	0.08	284,103	0.05	-178,109	-38.53
9170 DISTRICT/SCHOOL SECURITY	487,122	0.09	471,223	0.10	548,555	0.10	499,516	0.09	-49,039	-8.94
9180 SCHOOL CHOICE	182,952	0.03	188,660	0.04	180,884	0.03	282,917	0.05	102,033	56.41
SUPERINTENDENT TOTAL	2,507,035	0.46	2,648,691	0.54	3,009,741	0.55	2,672,362	0.49	-337,378	-11.21
9200 INSTRUCTIONAL SERVICES	559,862	0.10	485,903	0.10	474,186	0.09	476,685	0.09	2,498	0.53
9210 ELEMENTARY PROGRAMS	981,273	0.18	1,010,065	0.21	1,021,117	0.19	957,381	0.17	-63,735	-6.24
9212 TITLE I	30,904	0.01	67,299	0.01	61,096	0.01	31,328	0.01	-29,767	-48.72
9215 HEAD START ADMINISTRATION OFFICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9220 SPECIAL PROJECTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9221 ACCESS	0	0.00	0	0.00	0	0.00	5,000	0.00	5,000	0.00
9230 SECONDARY PROGRAMS	865,904	0.16	902,010	0.19	895,576	0.16	812,886	0.15	-82,690	-9.23
9231 MIDDLE SCHOOL PROGRAMS	636,563	0.12	660,608	0.14	717,456	0.13	636,585	0.12	-80,870	-11.27
9240 ADULT EDUCATION	161,662	0.03	283,216	0.06	591,300	0.11	182,795	0.03	-408,505	-69.09
9250 ACCOUNTABILITY, TESTING & EVALUATION	389,466	0.07	399,630	0.08	417,906	0.08	382,811	0.07	-35,095	-8.40
9260 STUDENT SERVICES	539,107	0.10	488,089	0.10	543,196	0.10	153,542	0.03	-389,655	-71.73
9261 BPS PROF DEVELOPMENT CENTER	27,900	0.01	16,272	0.00	28,363	0.01	0	0.00	-28,363	-100.00
9270 CAREER & TECHNICAL EDUCATION	448,511	0.08	486,320	0.10	760,805	0.14	426,690	0.08	-334,115	-43.92
9280 ESE PROGRAM SUPPORT	428,130	0.08	766,250	0.16	524,116	0.10	264,316	0.05	-259,801	-49.57
9285 FDLRS	0	0.00	84,466	0.02	84,466	0.02	91,238	0.02	6,772	0.00
9290 ESE ADMINISTRATIVE SUPPORT	78,870	0.01	92,938	0.02	94,350	0.02	196,803	0.04	102,453	108.59
9295 STUDENTS AT RISK	0	0.00	0	0.00	0	0.00	526,953	0.10	526,953	0.00
INSTRUCTIONAL SERVICES TOTAL	5,128,152	0.94	5,743,064	1.18	6,213,932	1.14	5,145,011	0.94	-1,068,921	-17.20
9300 FINANCIAL SERVICES	210,489	0.04	210,991	0.04	218,688	0.04	207,129	0.04	-11,559	-5.29
9310 ACCOUNTING SERVICES	1,502,571	0.28	1,495,071	0.31	1,603,507	0.29	1,512,308	0.28	-91,199	-5.69
9330 BUDGETING/COST ACCOUNTING	404,842	0.07	413,301	0.08	409,635	0.07	413,602	0.08	3,966	0.97
9340 TRANSPORTATION	8,555,209	1.57	8,712,375	1.79	9,064,435	1.66	8,572,396	1.57	-492,039	-5.43
9341 NORTH AREA TRANSPORTATION	2,999,345	0.55	2,729,185	0.56	2,931,847	0.54	2,951,498	0.54	19,652	0.67
9342 SOUTH AREA TRANSPORTATION	4,035,850	0.74	4,053,945	0.83	4,041,169	0.74	4,002,557	0.73	-38,612	-0.96
9343 CENTRAL AREA TRANSPORTATION	3,101,553	0.57	3,236,553	0.67	3,241,558	0.59	3,214,739	0.59	-26,819	-0.83
9344 MIDSOUTH AREA TRANSPORTATION	2,951,826	0.54	2,983,717	0.61	2,988,713	0.55	2,939,783	0.54	-48,930	-1.64
9360 FOOD SERVICES	0	0.00	18,308	0.00	12,502	0.00	0	0.00	-12,502	0.00
9370 RISK MANAGEMENT	33,617	0.01	48,192	0.01	1,100,159	0.20	33,784	0.01	-1,066,374	-96.93
9380 WAREHOUSE SERVICES	1,261,606	0.23	1,037,812	0.21	1,306,226	0.24	1,184,242	0.22	-121,984	-9.34
9830 FISCAL OVERHEAD	4,082,756	0.75	900,356	0.19	-1,002,431	-0.18	3,722,620	0.68	4,725,051	-471.36
9850 SELF-INSURED EMPLOYEE BENEFITS	0	0.00	5,545	0.00	4,891	0.00	0	0.00	-4,891	0.00
9855 SELF-INSURED RISK	5,572,773	1.02	6,095,215	1.25	5,669,048	1.04	6,089,083	1.11	420,035	7.41
BUSINESS & FISCAL TOTAL	34,712,435	6.36	31,940,567	6.56	31,589,945	5.78	34,843,740	6.36	3,253,795	10.30

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
9400 HUMAN RESOURCES SERVICES	1,159,093	0.21	1,255,554	0.26	1,292,246	0.24	1,340,975	0.24	48,729	3.77
9420 LABOR RELATIONS	379,885	0.07	357,088	0.07	598,233	0.11	333,562	0.06	-264,671	-44.24
9421 EMPLOYEE COMPENSATION & BENEFITS	255,949	0.05	243,582	0.05	261,115	0.05	186,603	0.03	-74,512	-28.54
9430 RECRUITMENT AND RETENTION	166,792	0.03	103,617	0.02	176,203	0.03	168,095	0.03	-8,109	-4.60
9480 CERT & INSTR PROF DEVELOPMENT	674,252	0.12	690,377	0.14	1,043,989	0.19	649,807	0.12	-394,182	-37.76
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	667,570	0.12	721,913	0.15	754,884	0.14	674,955	0.12	-79,930	-10.59
HUMAN RESOURCES TOTAL	3,303,542	0.61	3,372,132	0.69	4,126,670	0.76	3,353,996	0.61	-772,674	-18.72
9500 FACILITIES SERVICES	215,694	0.04	196,817	0.04	206,343	0.04	214,011	0.04	7,667	3.72
9530 PLANNING, DESIGN & CONSTRUCTION	401,857	0.07	292,104	0.06	370,409	0.07	776,525	0.14	406,116	109.64
9533 PROJECTS	52,692	0.01	19,034	0.00	67,632	0.01	52,692	0.01	-14,940	-22.09
9540 ENERGY/RESOURCES CONSERVATION	89,929	0.02	72,535	0.01	144,271	0.03	62,237	0.01	-82,034	-56.86
9550 PLANNING & PERMITTING	15,331	0.00	7,594	0.00	17,120	0.00	994	0.00	-16,125	-94.19
9560 PLANT OPERATIONS	1,399,276	0.26	1,372,075	0.28	1,750,411	0.32	1,693,981	0.31	-56,430	-3.22
9562 MAINTENANCE	3,742,470	0.69	4,219,553	0.87	4,326,290	0.79	3,153,737	0.58	-1,172,553	-27.10
FACILITIES & SUPPORT SRVS. TOTAL	5,917,249	1.08	6,179,711	1.27	6,882,476	1.26	5,954,177	1.09	-928,299	-13.49
9720 EDUCATIONAL TECHNOLOGY	184,093	0.03	188,637	0.04	185,793	0.03	186,516	0.03	723	0.39
9721 INFORMATION SYSTEMS SERVICES	5,782,561	1.06	5,726,904	1.18	6,760,451	1.24	5,837,012	1.07	-923,439	-13.66
9722 INFORMATION SYSTEMS TRAINING	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
INFORMATION SERVICES TOTAL	5,966,654	1.09	5,915,542	1.22	6,946,244	1.27	6,023,528	1.10	-922,716	-13.28
7100 PSYCHOLOGICAL SERVICES	1,500,161	0.27	901,777	0.19	927,068	0.17	965,391	0.18	38,323	4.13
7200 NORTH AREA SUPERINTENDENT	476,407	0.09	624,588	0.13	709,339	0.13	647,848	0.12	-61,491	-8.67
7300 SOUTH AREA SUPERINTENDENT	697,518	0.13	631,433	0.13	733,410	0.13	769,946	0.14	36,536	4.98
7400 CENTRAL AREA SUPERINTENDENT	551,757	0.10	564,609	0.12	550,353	0.10	527,538	0.10	-22,815	-4.15
AREA OFFICES TOTAL	3,225,844	0.59	2,722,406	0.56	2,920,171	0.53	2,910,723	0.53	-9,448	-0.32
9820 COUNTYWIDE UTILITIES	975,000	0.18	0	0.00	1,975,000	0.36	775,000	0.14	-1,200,000	-60.76
9860 EDUCATIONAL SRVS. FACILITY	545,047	0.10	531,413	0.11	593,244	0.11	590,439	0.11	-2,805	-0.47
9862 ESF-CAFETERIA	0	0.00	1,833	0.00	1,833	0.03	0	0.00	-1,833	0.00
9865 ESF - CENTRAL SERVICES	136,665	0.03	72,795	0.01	138,594	0.05	137,343	0.03	-1,251	-0.90
9868 DISTRICT TELEPHONE	229,650	0.04	622,259	0.13	268,682	0.05	229,650	0.04	-39,032	-14.53
DISTRICT OFFICES TOTAL	1,886,362	0.35	1,228,300	0.25	2,977,354	0.54	1,732,432	0.32	-1,244,922	-41.81
NON-SCHOOL TOTAL	62,647,273	11.48	59,750,411	12.28	64,666,531	11.83	62,635,969	11.44	-2,030,562.0	-3.14

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
ALL SCHOOLS	367,695,093	67.38	420,891,171	86.49	426,932,336	78.12	376,636,486	68.77	-50,295,850	-11.78
9810* INSTRUCTIONAL/OTHER	3,890,255	0.71	0	0.00	5,362,007	0.98	5,904,066	1.08	542,059	10.11
9811* INSTRUCTIONAL TECHNOLOGY	1,337,336	0.25	0	0.00	946,691	0.17	1,345,390	0.25	398,699	42.11
9815* INSTRUCTIONAL/EX ED	2,362,731	0.43	0	0.00	274,547	0.05	2,081,648	0.38	1,807,101	658.21
6950* DISTRICT TRANSFER	7,269,706	1.33	15,059	0.00	4,742,112	0.87	7,713,521	1.41	2,971,409	62.66
<u>STATE CATEGORICAL PROJECTS</u>										
9810* ADULT DISABLED CATEGORICAL	1,991	0.00	0	0.00	1,984	0.00	6,896	0.00	4,913	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,055,517	0.19	0	0.00	0	0.00	800,692	0.15	800,692	3.00
9810* CLASS SIZE REDUCTION	2,785,348	0.51	0	0.00	1,221,376	0.22	674,044	0.12	-547,332	-44.81
9810* DJJ SUPPLEMENT	138,080	0.03	0	0.00	0	0.00	125,231	0.02	125,231	0.00
9810* FLORIDA FIRST START	21,422	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* MERIT AWARD PROGRAM	93,495	0.02	0	0.00	0	0.00	0	0.00	0	0.00
9810* READING ALLOCATION	189,148	0.03	0	0.00	149,328	0.03	437,950	0.08	288,622	193.28
9810* SCHOOL ADVISORY COUNSEL	205,759	0.04	0	0.00	21,432	0.00	0	0.00	-21,432	-100.00
9810* SCHOOL RECOGNITION	3,454,673	0.63	0	0.00	0	0.00	4,987,099	0.91	4,987,099	0.00
9810* TEACHERS LEAD CATEGORICAL	853,154	0.16	0	0.00	8,688	0.00	857,478	0.16	848,790	9,769.72
9810* VIRTUAL EDUCATION CONTRIBUTION	67,841	0.01	0	0.00	0	0.00	103,241	0.02	103,241	0.00
9810* VOLUNTARY PREK	0	0.00	0	0.00	504,154	0.09	0	0.00	-504,154	-100.00
<u>LOCAL CATEGORICAL PROJECTS</u>										
9810* AICE	324,510	0.06	0	0.00	0	0.00	0	0.00	0	0.00
9810* BUDGET REDUCTION TARGETS	-2,800,000	-0.51	0	0.00	0	0.00	-2,800,000	-0.51	-2,800,000	0.00
9810* CHARTER SCHOOLS	14,864,346	2.72	0	0.00	0	0.00	14,180,480	2.59	14,180,480	1.00
9810* CHARTER SCHOOLS STUDENT RESERVE	6,503,478	1.19	0	0.00	0	0.00	2,586,456	0.47	2,586,456	2.00
9810* COURSE FEES	144,000	0.03	0	0.00	0	0.00	144,000	0.03	144,000	0.00
9810* CRITICAL OPERATING NEEDS COMPRESSION	1,425,933	0.26	0	0.00	1,425,933	0.26	0	0.00	-1,425,933	-100.00
9810* EDUCATION JOBS FUNDS RESERVE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.00
9810* EMPLOYEE COMPENSATION	0	0.00	0	0.00	2,839,611	0.00	0	0.00	-2,839,611	0.00
9810* E-RATE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* FTE STUDENT RESERVE	0	0.00	0	0.00	0	0.00	1,469,566	0.27	1,469,566	0.00
9810* FUEL RESERVE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* INTERNATIONAL BACCALAUREATE	60,926	0.01	0	0.00	0	0.00	0	0.00	0	4.00
9810* MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	862,498	0.16	7,497,986	1.37	6,635,488	769.33
9810* MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.17	925,037	0.00
9810* PRIOR YEAR FUNDING ADJUSTMENT (0.043 mills)	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* PROPERTY TAX RESERVE (95% vs 96%)	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
9810* RESERVE FOR ARRA VOID IN 2011-12	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* REVENUE SHORTFALL RESERVE	1,182,508	0.22	0	0.00	1,182,508	0.22	0	0.00	-1,182,508	0.00
9810* SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	636,678	0.12	0	0.00	655,333	0.12	436,678	0.08	-218,655	-33.37
9810* STRATEGIC INITIATIVE RESERVE	1,562,935	0.29	0	0.00	1,562,935	0.29	0	0.00	-1,562,935	0.00
SUBSTITUTE INITIATIVE	0	0.00	0	0.00	0	0.00	90,616	0.02	90,616	1.00
9810* VIRTUAL INSTRUCTIONAL PROGRAM	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	381,561	0.07	0	0.00	0	0.00	324,296	0.06	324,296	0.00
SCHOOLS TOTAL	425,451,447	77.97	420,906,230	86.49	448,693,473	82.10	427,868,859	78.12	-20,824,614	-4.84

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 AMENDED VS. 2012-13 TENTATIVE	
									AMOUNT	%
0000 TRANSFER TO CAPITAL FUND	0	0.00	0	0.00	2,800,000	0.00	4,000,000	0.73	1,200,000	42.86
0000 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	6,005,000	1.23	3,205,000	0.59	0	0.00	-3,205,000	-100.00
OTHER FINANCES USES TOTAL	0	0.00	6,005,000	1.23	6,005,000	0.59	0	0.73	-2,005,000	-57.14
RESERVED FUND BALANCE:										
9830 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
9810 INVENTORY	1,247,761	0.23	0	0.00	1,088,822	0.20	1,088,822	0.20	0	0.00
9810 LONG-TERM RECEIVABLE	1,483,610	0.27	0	0.00	1,235,790	0.23	1,235,790	0.23	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	3.64	0	0.00	19,880,369	3.64	19,880,369	3.63	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	500,000	0.09	-600,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	472,291	0.09	0	0.00	-472,291	0.00
9810 MAINTENANCE CHARGEBACK	1,000,000	0.18	0	0.00	1,000,000	0.18	500,000	0.09	-500,000	-50.00
9810 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-76,640	-0.01	0	0.00	76,640	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	19,581,532	3.59	0	0.00	0	0.00	19,515,405	3.56	19,515,405	0.00
	44,815,563	8.21	0	0.00	24,750,632	4.53	42,770,386	7.81	18,019,754	72.81
0000 NON-RECURRING UNRESERVED FUND BALANCE	12,780,317	2.34	0	0.00	2,396,055	0.44	10,431,741	1.90	8,035,685	0.00
DISTRICT TOTAL	545,674,600	100.00	486,661,641	100.00	546,511,692	99.49	547,706,954.8	100.00	1,195,283.3	0.22

* 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
A 1984-85 *	45,434	928	-16,743
C 1985-86 *	46,825	1,391	-15,352
T 1986-87 *	48,150	1,325	-14,027
U 1987-88 *	49,501	1,351	-12,676
A 1988-89 *	51,229	1,728	-10,948
L 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 **	72,906	-7	10,729
PROJECTED 2012-13 ***	73,489	583	11,312

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 2011-12 MEMBERSHIP WAS FROM STUDENT MEMBERSHIP ANALYSIS FOR OCTOBER.
 - *** 6. 2012-13 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2011.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/11	ACTUAL YEAR END 05/12	PROJECTED 10/12	OCTOBER 2011 VS PROJECTED
SOUTH AREA	13,523	13,682	13,444	-79
CENTRAL AREA	12,871	12,867	12,859	-12
NORTH AREA	9,669	9,673	9,552	-117
TOTAL ELEMENTARY	36,063	36,222	35,855	-208
SOUTH AREA	13,175	12,633	13,351	176
CENTRAL AREA	8,070	7,857	8,094	24
NORTH AREA	10,729	10,270	10,548	-181
TOTAL SECONDARY	31,974	30,760	31,993	19
SPECIAL CENTERS	1,173	1,339	1,309	136
OTHER *	1,110	1,120	1,354	244
DISTRICT RESERVE	0	0	298	298
DISTRICT SUBTOTAL	70,320	69,441	70,809	489
CHARTER SCHOOLS	2,586	2,439	2,680	94
DISTRICT TOTAL	72,906	71,880	73,489	583

* Includes McKay Scholarship recipients and Home Education students

STUDENT MEMBERSHIP ANALYSIS

SOUTH AREA

SCHOOL	ACTUAL 10/11	ACTUAL YEAR END 05/12	PROJECTED 10/12	OCTOBER 2011 VS PROJECTED
<u>ELEMENTARY</u>				
ALLEN	504	512	549	45
COLUMBIA	705	724	720	15
DISCOVERY	744	749	739	-5
GEMINI	564	558	550	-14
HARBOR CITY	441	443	443	2
INDIALANTIC	725	726	730	5
JUPITER	793	803	786	-7
LOCKMAR	734	744	777	43
MCAULIFFE	763	773	750	-13
MEADOWLANE PRIMARY	778	788	687	-91
MEADOWLANE INTERMEDIATE	1,076	1,067	983	-93
OCEAN BREEZE	560	565	570	10
PALM BAY	816	872	811	-5
PORT MALABAR	687	690	685	-2
RIVIERA	709	752	700	-9
SUNRISE	777	778	786	9
TURNER	741	719	749	8
UNIVERSITY PARK	585	594	612	27
WESTSIDE	<u>821</u>	<u>825</u>	<u>817</u>	<u>-4</u>
TOTAL - ELEMENTARY	13,523	13,682	13,444	-79
<u>SECONDARY</u>				
BAYSIDE	1,665	1,595	1,649	-16
CENTRAL	1,270	1,253	1,293	23
EAU GALLIE	1,599	1,525	1,611	12
HERITAGE	1,759	1,663	1,873	114
HOOVER	543	543	552	9
JOHNSON	836	818	878	42
MELBOURNE	1,967	1,891	2,011	44
PALM BAY	1,739	1,596	1,664	-75
SOUTHWEST	1,023	997	1,053	30
STONE	<u>774</u>	<u>752</u>	<u>767</u>	<u>-7</u>
TOTAL - SECONDARY	13,175	12,633	13,351	176
SOUTH AREA TOTAL	26,698	26,315	26,795	97

STUDENT MEMBERSHIP ANALYSIS

CENTRAL AREA

SCHOOL	ACTUAL 10/11	ACTUAL YEAR END 05/12	PROJECTED 10/12	OCTOBER 2011 VS PROJECTED
<u>ELEMENTARY</u>				
ANDERSEN	738	747	715	-23
CAMBRIDGE	564	565	576	12
CHALLENGER	500	499	490	-10
CREEL	900	913	893	-7
CROTON	597	588	641	44
ENDEAVOUR	798	764	792	-6
FAIRGLEN	667	672	631	-36
FREEDOM 7	414	405	414	0
GARDENDALE	449	458	450	1
GOLFVIEW	661	677	661	0
LONGLEAF	708	702	699	-9
MANATEE	911	903	954	43
QUEST	842	845	845	3
SABAL	580	591	598	18
SATURN	797	805	799	2
SHERWOOD	515	500	493	-22
STEVENSON	484	474	494	10
SUNTREE	697	695	673	-24
WEST MELBOURNE	447	443	468	21
WILLIAMS	<u>602</u>	<u>621</u>	<u>573</u>	<u>-29</u>
TOTAL - ELEMENTARY	12,871	12,867	12,859	-12
<u>SECONDARY</u>				
CLEARLAKE	422	402	502	80
COCOA	960	889	962	2
EDGEWOOD	942	928	950	8
KENNEDY	718	709	653	-65
MCNAIR	558	542	559	1
ROCKLEDGE	1,269	1,240	1,334	65
VIERA	2,237	2,198	2,179	-58
WEST SHORE	<u>964</u>	<u>949</u>	<u>955</u>	<u>-9</u>
TOTAL - SECONDARY	8,070	7,857	8,094	24
<hr style="border-top: 1px dashed black;"/>				
CENTRAL AREA TOTAL	20,941	20,724	20,953	12
<hr style="border-top: 3px double black;"/>				

STUDENT MEMBERSHIP ANALYSIS

NORTH AREA

SCHOOL	ACTUAL 10/11	ACTUAL YEAR END 05/12	PROJECTED 10/12	OCTOBER 2011 VS PROJECTED
<u>ELEMENTARY</u>				
APOLLO	733	710	822	89
ATLANTIS	640	619	615	-25
AUDUBON	532	512	515	-17
CAPE VIEW	370	378	366	-4
CARROLL	675	694	631	-44
COQUINA	520	518	578	58
ENTERPRISE	675	676	648	-27
HOLLAND	420	400	425	5
IMPERIAL ESTATES	630	642	680	50
MILA	516	545	528	12
MIMS	448	455	459	11
OAK PARK	609	608	651	42
PINEWOOD	353	355	341	-12
RIVERVIEW	297	278	0	-297
ROOSEVELT	439	448	430	-9
SEA PARK	354	375	364	10
SOUTH LAKE	399	402	442	43
SURFSIDE	391	398	387	-4
TROPICAL	<u>668</u>	<u>660</u>	<u>670</u>	<u>2</u>
TOTAL - ELEMENTARY	9,669	9,673	9,552	-117
<u>SECONDARY</u>				
ASTRONAUT	1,171	1,078	1,161	-10
COCOA BEACH	1,389	1,352	1,297	-92
DELAURA	706	675	762	56
JACKSON	623	625	551	-72
JEFFERSON	643	622	644	1
MADISON	484	458	499	15
MERRITT ISLAND	1,508	1,451	1,461	-47
SATELLITE	1,169	1,123	1,239	70
SPACE COAST	1,650	1,565	1,590	-60
TITUSVILLE	<u>1,386</u>	<u>1,321</u>	<u>1,344</u>	<u>-42</u>
TOTAL - SECONDARY	10,729	10,270	10,548	-181
<hr style="border-top: 1px dashed black;"/>				
NORTH AREA TOTAL	20,398	19,943	20,100	-298
<hr style="border-top: 1px dashed black;"/>				

STUDENT MEMBERSHIP ANALYSIS

SPECIAL CENTERS AND OTHER

SCHOOL	ACTUAL 10/11	ACTUAL YEAR END 05/12	PROJECTED 10/12	OCTOBER 2011 VS PROJECTED
CENTRAL ALTERNATIVE LEARNING CTR	34	80	44	10
NORTH ALTERNATIVE LEARNING CTR	40	40	36	-4
SOUTH ALTERNATIVE LEARNING CTR	70	131	80	10
BREVARD VIRTUAL INSTRUCTION	132	106	200	68
CENTER FOR DRUG FREE LIVING	27	23	28	1
CROSSWINDS	8	0	8	0
DETENTION CENTER	28	23	23	-5
DEVEREUX HOSPITAL	39	47	39	0
FIELDSTON PREPARATORY	76	73	81	5
HALFWAY HOUSE	28	26	30	2
HORACE MANN	131	126	124	-7
INFANTS AND TODDLERS	368	491	397	29
OUTWARD BOUND	15	0	16	1
PROJECT SEARCH	27	22	59	32
RIVERDALE COUNTRY DAY	116	121	111	-5
SPACE COAST MARINE	<u>34</u>	<u>30</u>	<u>33</u>	<u>-1</u>
<hr/>				
TOTAL - SPECIAL CENTERS	1,173	1,339	1,309	136
*OTHER	1,110	1,120	1,354	244

* Includes McKay Scholarship recipients and Home Education students.

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS

SCHOOL	ACTUAL 10/11	ACTUAL YEAR END 05/12	PROJECTED 10/12	OCTOBER 2011 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
ACADEMY DELL'ARTE	0	0	0	0
CAMPUS	138	127	145	7
CEDAR ACADEMY	0	0	0	0
EDUCATIONAL HORIZONS - W. MELB	99	89	110	11
EMMA JEWEL ACADEMY	0	0	0	0
IMAGINE SCHOOL OF W. MELBOURNE	402	357	409	7
ODYSSEY	623	605	660	37
PALM BAY ACADEMY	580	523	574	-6
ROYAL PALM	253	246	275	22
SCULPTOR	<u>491</u>	<u>492</u>	<u>507</u>	<u>16</u>
<hr/>				
TOTAL - CHARTER	2,586	2,439	2,680	94

The 2012-13 student membership projections take the following three items into account which were unknown when the original 2012-13 projections were finalized on 12/9/11.

- Boundary changes approved at the 2/12/12 School Board meeting
- Postponing the opening of Cedar Academy, Emma Jewel Charter and Viera Charter High School
- Elimination of Academy Dell'Arte

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2007-08 THROUGH PROJECTED 2012-13**

PROGRAM	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 DOE	2011-12 ESTIMATED	2012-13 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	4,709.96	4,866.45	4,822.55	4,579.22	4,485.05	4,531.86
ESE 112 SERVICES	7,128.02	7,023.05	6,995.95	6,899.70	6,841.00	6,929.88
ESE 113 SERVICES	4,667.65	4,547.23	4,479.65	4,463.98	4,308.19	4,476.83
SUPPORT LEVEL 4	720.15	703.38	723.09	760.97	796.27	845.40
SUPPORT LEVEL 5	152.98	148.28	137.15	134.34	131.75	135.23
TOTAL - EXCEPTIONAL	17,378.76	17,288.39	17,158.39	16,838.21	16,562.26	16,919.20
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	2,104.85	1,922.84	1,806.32	1,822.41	1,755.76	1,780.95

PROGRAM	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 DOE	2011-12 ESTIMATED	2012-13 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,970.95	16,533.98	16,272.49	16,274.83	16,387.38	16,522.62
BASIC 4 - 8	20,057.52	19,818.59	19,738.31	19,797.79	19,608.02	19,677.15
BASIC 9 - 12	15,685.70	15,430.30	15,416.24	15,124.59	15,297.86	15,268.63
ESOL *	<u>1,260.85</u>	<u>1,202.64</u>	<u>1,200.33</u>	<u>1,354.83</u>	<u>1,445.91</u>	<u>1,464.78</u>
TOTAL - BASIC	53,975.02	52,985.51	52,627.37	52,552.04	52,739.17	52,933.18
GRAND TOTAL	73,458.63	72,196.74	71,592.08	71,212.66	71,057.19	71,633.33

* 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: 2011-12 COLUMN FROM DOE FOURTH CALCULATION DATED MAY 7, 2012
2012-13 COLUMN FROM DOE SECOND CALCULATION DATED JULY 18, 2012

**WEIGHTED FTE
BY PROGRAM CATEGORY
2007-08 THROUGH PROJECTED 2012-13**

PROGRAM	2012-13 WEIGHTS	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 DOE	2011-12 ESTIMATED	2012-13 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	1.117	4,936.04	5,187.64	5,179.42	4,986.77	4,942.53	5,062.09
ESE 112 SERVICES	1.000	7,128.02	7,023.05	6,995.95	6,899.70	6,841.00	6,929.88
ESE 113 SERVICES	1.020	4,975.71	4,783.69	4,627.48	4,602.36	4,390.04	4,566.36
SUPPORT LEVEL 4	3.524	2,610.54	2,511.07	2,481.05	2,551.77	2,723.78	2,979.19
SUPPORT LEVEL 5	5.044	774.38	736.95	665.73	662.97	661.65	682.10
TOTAL - EXCEPTIONAL		20,424.69	20,242.40	19,949.63	19,703.57	19,559.00	20,219.62
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	2,355.33	2,070.90	1,896.64	1,886.19	1,754.00	1,779.17

PROGRAM	2012-13 WEIGHTS	2007-08 DOE	2008-09 DOE	2009-10 DOE	2010-11 DOE	2011-12 ESTIMATED	2012-13 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.117	17,785.55	17,625.22	17,476.65	17,723.29	18,058.89	18,455.77
BASIC 4 - 8	1.000	20,057.52	19,818.59	19,738.31	19,797.79	19,608.02	19,677.15
BASIC 9 - 12	1.020	16,720.96	16,232.67	15,924.97	15,593.46	15,588.52	15,574.00
ESOL *	1.167	1,513.02	1,345.75	1,343.75	1,542.27	1,662.30	1,709.40
TOTAL - BASIC		56,077.05	55,022.23	54,483.68	54,656.81	54,917.73	55,416.32
ADDITIONAL WFTE +		937.56	588.98	665.20	762.12	830.60	830.60
GRAND TOTAL		79,794.63	77,924.51	76,995.15	77,008.69	77,061.33	78,245.71

* 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, INDUSTRY CERTIFIED CAREER EDUCATION SUPPLEMENT AND CAP ADJUSTMENTS.

SOURCE: 2011-12 COLUMN FROM DOE FOURTH CALCULATION DATED MAY 7, 2012
2012-13 COLUMN FROM DOE SECOND CALCULATION DATED JULY 18, 2012

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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	2011-12		2011-12		20012-13		2011-12 AMENDED VS 2012-13 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	FEDERAL DIRECT SOURCES							
3191 ROTC	944,647	1.09	1,039,915	1.26	1,039,915	1.02	0	0.00
3199 OTHER FEDERAL DIRECT *	<u>462,678</u>	<u>0.54</u>	<u>583,336</u>	<u>0.70</u>	<u>9,821,781</u>	<u>9.60</u>	<u>9,238,445</u>	<u>1,583.73</u>
TOTAL FEDERAL DIRECT	1,407,325	1.63	1,623,251	1.96	10,861,696	10.62	9,238,445	569.13
FEDERAL THROUGH STATE SOURCES								
3201 VOCATIONAL EDUCATION	626,943	0.73	607,415	0.73	609,525	0.60	2,110	0.35
3226 TITLE II	3,242,020	3.75	2,760,961	3.33	3,094,488	3.03	333,527	12.08
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	20,473,462	23.69	15,947,414	19.26	21,997,491	21.51	6,050,077	37.94
3240 TITLE I	15,751,937	18.23	14,673,353	17.72	16,402,882	16.04	1,729,529	11.79
3241 FDLRS/EAST	1,105,647	1.28	1,001,240	1.21	1,157,438	1.13	156,198	15.60
3251 ADULT EDUCATION	2,515,680	2.91	819,346	0.99	690,678	0.68	-128,668	-15.70
3290 TITLE III	255,520	0.30	221,681	0.27	324,080	0.32	102,399	46.19
3290 CHARTER SCHOOLS	63,005	0.07	0	0.00	0	0.00	0	0.00
3290 OTHER	<u>479,209</u>	<u>0.55</u>	<u>2,215,600</u>	<u>2.68</u>	<u>2,574,177</u>	<u>2.52</u>	<u>358,577</u>	<u>16.18</u>
TOTAL FEDERAL THROUGH STATE	44,513,423	51.51	38,247,010	46.19	46,850,759	45.80	8,603,749	22.50
AMERICAN RECOVERY AND REINVESTMENT ACT								
3214 RACE TO THE TOP	1,582,119	1.83	2,084,752	2.52	2,552,833	2.50	468,081	22.45
3215 EDUCATION JOBS FUND	114,639	0.13	114,639	0.14	0	0.00	-114,639	-100.00
3230 EDUCATION FOR THE HANDICAPPED	333,083	0.39	331,683	0.40	0	0.00	-331,683	-100.00
3240 TITLE I	68,592	0.08	68,592	0.08	0	0.00	-68,592	-100.00
3290 MISC REVENUE	119,911	0.14	124,399	0.15	0	0.00	-124,399	-100.00
3497 REFUND OF PRIOR YEAR EXPENSES	<u>0</u>	<u>0.00</u>	<u>5,154</u>	<u>0.01</u>	<u>0</u>	<u>0.00</u>	<u>-5,154</u>	<u>-100.00</u>
TOTAL TARGETED STIMULUS MONEY	2,218,344	2.57	2,729,219	3.30	2,552,833	2.50	-176,386	-6.46
STATE AND OTHER SOURCES								
3335 DIAGNOSTIC & RESOURCE	33,268	0.04	33,268	0.04	33,768	0.03	500	1.50
3390 OTHER STATE	<u>10,252</u>	<u>0.01</u>	<u>24,822</u>	<u>0.03</u>	<u>10,339</u>	<u>0.01</u>	<u>-14,483</u>	<u>-58.35</u>
TOTAL STATE AND OTHER	43,520	0.05	58,090	0.07	44,107	0.04	-13,983	-24.07
TOTAL SPECIAL REVENUE - OTHER	48,182,612	55.75	42,657,570	51.52	60,309,395	58.96	17,651,825	41.38

* Headstart grant includes \$4.6 million carryforward from FY12 as the grant was received on 5/12/12. It also includes \$4.6 million for the grant to be received on 5/12/13.

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2011-12		2011-12		20012-13		2011-12 AMENDED VS 2012-13 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	FOOD SERVICES REVENUE	28,669,276	33.17	30,552,233	36.90	30,462,910	29.78	-89,323
FUND BALANCE, JULY 1								
RESERVED	2,575,207	2.98	2,575,207	3.11	3,178,732	3.11	603,525	23.44
UNRESERVED	6,993,941	8.09	6,993,941	8.45	8,334,798	8.15	1,340,857	19.17
PRIOR PERIOD ADJUSTMENT	0	0.00	23,354	0.03	0	0.00	-23,354	-100.00
TOTAL FUND BALANCE	9,569,148	11.07	9,592,502	11.58	11,513,530	11.26	1,921,028	20.03
TOTAL FOOD SERVICE	38,238,423	44.25	40,144,735	48.48	41,976,440	41.04	1,831,705	4.56
GRAND TOTAL	86,421,035	100.00	82,802,305	100.00	102,285,835	-99.00	19,483,530	23.53

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		20012-13		2011-12 AMENDED VS	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2012-13 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	262,953	0.57	288,161	0.72	288,161	0.72	519,864	0.90	231,703	80.41
113 ADMINISTRATIVE SUPPLEMENTS	0	0.00	0	0.00	0	0.00	6,300	0.01	6,300	0.00
121 TEACHER SALARY	15,926,479	34.65	15,115,807	37.86	15,115,807	37.86	15,075,709	26.10	-40,098	-0.27
122 TEACHER EXTRA DUTY	0	0.00	0	0.00	0	0.00	354,173	0.61	354,173	0.00
123 TEACHER SUPPLEMENTS	394,852	0.86	363,907	0.91	363,907	0.91	82,000	0.14	-281,907	-77.47
131 OTHER CERTIFIED	0	0.00	0	0.00	0	0.00	3,434,508	5.95	3,434,508	0.00
132 EXTRA DUTY	0	0.00	0	0.00	0	0.00	20,000	0.03	20,000	0.00
133 OTHER SUPPLEMENTS	0	0.00	0	0.00	0	0.00	256,930	0.44	256,930	0.00
141 SUBSTITUTE SALARY	450,621	0.98	418,656	1.05	418,656	1.05	520,873	0.90	102,217	24.42
151 AIDE	903,307	1.97	3,380,066	8.47	3,380,066	8.47	5,054,541	8.75	1,674,475	49.54
161 HOURLY SALARY	3,973,063	8.64	1,193,802	2.99	1,193,802	2.99	2,149,705	3.72	955,903	80.07
162 HOURLY EXTRA DUTY	0	0.00	35,683	0.09	35,683	0.09	35,443	0.06	-240	-0.67
181 EAP SALARY	2,249,955	4.90	2,146,340	5.38	2,146,340	5.38	2,740,846	4.75	594,506	27.70
182 EAP EXTRA DUTY	0	0.00	0	0.00	0	0.00	1,163	0.00	1,163	0.00
183 EAP SUPPLEMENTS	0	0.00	0	0.00	0	0.00	5,000	0.01	5,000	0.00
191 TEMPORARY SALARY	0	0.00	23,926	0.06	23,926	0.06	6,617	0.01	-17,309	-72.34
1XX SALARIES TOTAL	24,161,230	52.57	22,966,348	57.52	22,966,348	57.52	30,263,673	52.40	7,297,325	31.77
210 RETIREMENT	1,473,241	3.21	993,791	2.49	993,791	2.49	1,464,914	2.54	471,123	47.41
220 FICA	1,653,634	3.60	1,527,896	3.83	1,527,896	3.83	2,123,718	3.68	595,822	39.00
231 LIFE INSURANCE	44,355	0.10	40,663	0.10	40,663	0.10	103,876	0.18	63,213	155.46
232 HOSPITALIZATION	3,357,132	7.30	2,738,432	6.86	2,738,432	6.86	4,480,462	7.76	1,742,030	63.61
241 WORKER'S COMPENSATION	246,769	0.54	120,288	0.30	120,288	0.30	156,892	0.27	36,604	30.43
243 WORKER'S COMPENSATION - ALL OTHERS	161	0.00	336	0.00	336	0.00	71	0.00	-265	-78.87
2XX FRINGE TOTAL	6,775,292	14.74	5,421,406	13.58	5,421,406	13.58	8,329,933	14.42	2,908,527	53.65
311 PROFESSIONAL/TECHNICAL	0	0.00	713	0.00	713	0.00	9,287	0.02	8,574	1,202.52
312 PROFESSIONAL/TECHNICAL	6,424,419	13.98	4,531,991	11.35	4,531,991	11.35	6,364,939	11.02	1,832,948	40.44
315 TUITION REIMBURSEMENT	43,984	0.10	0	0.00	0	0.00	42,958	0.07	42,958	0.00
322 INSURANCE COMPREHENSIVE	0	0.00	595	0.00	595	0.00	0	0.00	-595	-100.00
323 LIABILITY INSURANCE	4,740	0.01	1,605	0.00	1,605	0.00	0	0.00	-1,605	-100.00
331 TRAVEL - IN COUNTY	261,962	0.57	232,476	0.58	232,476	0.58	337,853	0.58	105,377	45.33
332 TRAVEL - OUT OF COUNTY	331,666	0.72	227,221	0.57	227,221	0.57	844,658	1.46	617,437	271.73
333 OUT OF STATE TRAVEL	108,773	0.24	112,174	0.28	112,174	0.28	112,733	0.20	559	0.50
351 REPAIR - INSTRUCTIONAL EQUIPMENT	2,341	0.01	7,932	0.02	7,932	0.02	6,194	0.01	-1,738	-21.91
352 REPAIR - OTHER EQUIPMENT	1,200	0.00	0	0.00	0	0.00	1,500	0.00	1,500	0.00
356 MAINT & WARRANTY AGREEMENTS	91,531	0.20	90,839	0.23	90,839	0.23	91,875	0.16	1,036	1.14
360 RENTALS	51,423	0.11	13,278	0.03	13,278	0.03	56,283	0.10	43,005	323.88
364 MAINTENANCE FEES - SOFTWARE	0	0.00	1,919	0.00	1,919	0.00	110	0.00	-1,809	-94.27
365 SUBSCRIPTION FEES - SOFTWARE	96,114	0.21	196,644	0.49	196,644	0.49	184,530	0.32	-12,114	-6.16
371 TELEPHONE - BASE	800	0.00	5,325	0.01	5,325	0.01	15,200	0.03	9,875	185.45
372 TELEPHONE - LONG DISTANCE	631	0.00	96	0.00	96	0.00	20,000	0.03	19,904	20,733.33
373 POSTAGE	38,632	0.08	26,452	0.07	26,452	0.07	56,833	0.10	30,381	114.85
374 TELEPHONE EQUIPMENT	600	0.00	147	0.00	147	0.00	10,000	0.02	9,853	6,702.72
375 TELEPHONE MAINTENANCE	0	0.00	0	0.00	0	0.00	6,000	0.01	6,000	0.00
376 PDA DATA USAGE	770	0.00	1,684	0.00	1,684	0.00	2,606	0.00	922	54.75

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		20012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
377 PDA VOICE/CELL	5,756	0.01	8,779	0.02	8,779	0.02	88,500	0.15	79,721	908.09
378 DATA COMMUNICATION SERVICES	0	0.00	0	0.00	0	0.00	84,000	0.15	84,000	0.00
391 PRINTING	132,530	0.29	98,168	0.25	98,168	0.25	181,167	0.31	82,999	84.55
397 ISOLATED TRANSPORTATION	8,338	0.02	7,330	0.02	7,330	0.02	600,000	1.04	592,670	8,085.54
3XX PURCHASED SERVICES TOTAL	7,606,210	16.55	5,565,368	13.94	5,565,368	13.94	9,117,226	15.79	3,551,858	63.82
450 GASOLINE	836	0.00	3,286	0.01	3,286	0.01	3,060	0.01	-226	-6.88
460 DIESEL	803,685	1.75	117,612	0.29	117,612	0.29	237,057	0.41	119,445	101.56
4XX ENERGY SERVICES TOTAL	804,521	1.75	120,898	0.30	120,898	0.30	240,117	0.42	119,219	98.61
511 SUPPLIES	3,049,824	6.64	1,622,213	4.06	1,622,213	4.06	2,457,335	4.25	835,122	51.48
521 TEXTBOOKS - NON-STATE ADOPTED	43,008	0.09	190,545	0.48	190,545	0.48	7,411	0.01	-183,134	-96.11
522 TEXTBOOKS - STATE ADOPTED	32,558	0.07	18,112	0.05	18,112	0.05	639	0.00	-17,473	-96.47
544 OIL & GREASE	0	0.00	0	0.00	0	0.00	550	0.00	550	0.00
550 REPAIR PARTS	0	0.00	2	0.00	2	0.00	3,150	0.01	3,148	157,400.00
560 TIRES & TUBES	0	0.00	0	0.00	0	0.00	650	0.00	650	0.00
571 FOOD	0	0.00	0	0.00	0	0.00	20,000	0.03	20,000	0.00
5XX SUPPLIES/MATERIALS TOTAL	3,125,390	6.80	1,830,872	4.59	1,830,872	4.59	2,489,735	4.31	658,863	35.99
612 LIBRARY BOOKS - EXISTING	5,170	0.01	8,598	0.02	8,598	0.02	10,543	0.02	1,945	22.62
621 AV MATERIALS > \$1,000	11,268	0.02	0	0.00	0	0.00	36,600	0.06	36,600	0.00
622 AV MATERIALS < \$1,000	44,147	0.10	41,163	0.10	41,163	0.10	61,050	0.11	19,887	48.31
641 FURN/FIXT/EQUIP > \$1,000	69,749	0.15	152,057	0.38	152,057	0.38	81,550	0.14	-70,507	-46.37
642 FURN/FIXT/EQUIP < \$1,000	279,328	0.61	324,109	0.81	324,109	0.81	623,049	1.08	298,940	92.23
643 COMPUTER HARDWARE > \$1,000	134,377	0.29	269,824	0.68	269,824	0.68	443,268	0.77	173,444	64.28
644 COMPUTER HARDWARE < \$1,000	261,091	0.57	1,007,694	2.52	1,007,694	2.52	678,633	1.17	-329,061	-32.65
652 OTHER VEHICLES	0	0.00	135,912	0.34	135,912	0.34	0	0.00	-135,912	-100.00
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	2,442	0.01	2,442	0.01	11	0.00	-2,431	-99.55
681 REMODELING/RENOVATION - CONTRACTED	0	0.00	0	0.00	0	0.00	150,000	0.26	150,000	0.00
691 COMPUTER SOFTWARE > \$1,000	166,612	0.36	45,124	0.11	45,124	0.11	111,682	0.19	66,558	147.50
692 COMPUTER SOFTWARE < \$1,000	252,315	0.55	230,438	0.58	230,438	0.58	474,175	0.82	243,737	105.77
693 LICENSE FEES - SOFTWARE > \$1,000	203,757	0.44	127,498	0.32	127,498	0.32	116,863	0.20	-10,635	-8.34
694 LICENSE FEES - SOFTWARE < \$1,000	0	0.00	96,336	0.24	96,336	0.24	10,088	0.02	-86,248	-89.53
6XX CAPITAL OUTLAY TOTAL	1,427,814	3.11	2,441,195	6.11	2,441,195	6.11	2,797,512	4.84	356,317	14.60
737 DUES/FEES	143,270	0.31	80,548	0.20	80,548	0.20	172,258	0.30	91,710	113.86
794 FIELD TRIPS	85,038	0.19	164,985	0.41	164,985	0.41	112,494	0.19	-52,491	-31.82
799 INDIRECT COST	1,320,742	2.87	1,336,731	3.35	1,336,731	3.35	2,033,008	3.52	696,277	52.09
972 RESERVES	514,761	1.12	0	0.00	0	0.00	2,200,606	3.81	2,200,606	0.00
7XX OTHER EXPENDITURES TOTAL	2,063,811	4.49	1,582,264	3.96	1,582,264	3.96	4,518,366	7.82	2,936,102	185.56
TOTAL EXPENDITURES	45,964,268	100.00	39,928,351	100.00	39,928,351	100.00	57,756,562	100.00	17,828,211	44.65

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**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY FUNCTION**

FUNCTION	2011-12		2011-12	2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
5100 BASIC K-12	9,825,948	21.38	9,252,221	9,252,221	23.17	10,338,995	17.90	1,086,774	11.75
5200 EXCEPTIONAL EDUCATION	8,331,730	18.13	5,184,785	5,184,785	12.99	8,428,344	14.59	3,243,559	62.56
5300 VOCATIONAL EDUCATION	242,212	0.53	268,409	268,409	0.67	237,103	0.41	-31,306	-11.66
5400 ADULT EDUCATION	96,316	0.21	86,546	86,546	0.22	262,264	0.45	175,718	203.03
5500 PREKINDERGARTEN	1,503,636	3.27	1,471,473	1,471,473	3.69	6,022,014	10.43	4,550,541	309.25
5900 NON-FEFP	<u>3,214,185</u>	<u>6.99</u>	<u>3,072,962</u>	<u>3,072,962</u>	<u>7.70</u>	<u>2,847,094</u>	<u>4.93</u>	<u>-225,868</u>	<u>-7.35</u>
INSTRUCTIONAL TOTAL	23,214,027	50.50	19,336,396	19,336,396	48.43	28,135,813	48.71	8,799,417	45.51
6110 ATTENDANCE/SOCIAL WORK	666,642	1.45	675,771	675,771	1.69	889,651	1.54	213,880	31.65
6120 GUIDANCE	1,408,063	3.06	1,469,056	1,469,056	3.68	1,630,069	2.82	161,013	10.96
6130 HEALTH	1,978,534	4.30	1,420,414	1,420,414	3.56	1,795,332	3.11	374,918	26.40
6140 PSYCHOLOGICAL SERVICES	1,846,947	4.02	1,507,233	1,507,233	3.77	1,659,998	2.87	152,765	10.14
6150 PARENT INVOLVEMENT	506,153	1.10	417,370	417,370	1.05	2,182,909	3.78	1,765,539	423.02
6200 INSTRUCTIONAL MEDIA	2,689	0.01	16,463	16,463	0.04	16,854	0.03	391	2.38
6300 INSTRUCTIONAL CURRICULUM	8,744,619	19.02	8,348,688	8,348,688	20.91	9,679,532	16.76	1,330,844	15.94
6400 INSTRUCTIONAL STAFF TRAINING	3,874,830	8.43	3,265,784	3,265,784	8.18	3,587,867	6.21	322,083	9.86
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>549,330</u>	<u>1.20</u>	<u>597,711</u>	<u>597,711</u>	<u>1.50</u>	<u>596,077</u>	<u>1.03</u>	<u>-1,634</u>	<u>-0.27</u>
INSTRUCTIONAL SUPPORT TOTAL	19,577,807	42.59	17,718,490	17,718,490	44.38	22,038,290	38.16	4,319,800	24.38
7100 BOARD OF EDUCATION	0	0.00	713	713	0.00	9,287	0.02	8,574	1,202.52
7200 GENERAL ADMINISTRATION	1,328,148	2.89	1,338,930	1,338,930	3.35	2,052,942	3.55	714,012	53.33
7300 SCHOOL ADMINISTRATION	24,078	0.05	64,966	64,966	0.16	93,351	0.16	28,385	43.69
7400 FACILITIES	0	0.00	2,442	2,442	0.01	150,011	0.26	147,569	6,042.96
7500 FISCAL SERVICES	0	0.00	24,157	24,157	0.06	68,097	0.12	43,940	181.89
7600 FOOD SERVICES	0	0.00	0	0	0.00	103,438	0.18	103,438	0.00
77XX CENTRAL SERVICES	10,750	0.02	4,947	4,947	0.01	55,053	0.10	50,106	1,012.86
7800 TRANSPORTATION	908,174	1.98	496,531	496,531	1.24	1,036,792	1.80	540,261	108.81
7900 UTILITY/CUSTODIAN	6,930	0.02	14,457	14,457	0.04	284,076	0.49	269,619	1,864.97
8110 TRANSPORTATION MAINTENANCE	0	0.00	1,995	1,995	0.00	5,410	0.01	3,415	171.18
8200 ADMINISTRATIVE TECH SERVICES	0	0.00	0	0	0.00	119,338	0.21	119,338	0.00
9100 COMMUNITY SERVICES	894,354	1.95	924,327	924,327	2.31	1,416,603	2.45	492,276	53.26
9400 PROJECT RESERVES	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>2,188,061</u>	<u>3.79</u>	<u>2,188,061</u>	<u>0.00</u>
GENERAL SUPPORT TOTAL	3,172,434	6.90	2,873,465	2,873,465	7.20	7,582,459	13.13	4,708,994	163.88
TOTAL EXPENDITURES	45,964,268	100.00	39,928,351	39,928,351	100.00	57,756,562	100.00	17,828,211	44.65

**AMERICAN RECOVERY AND REINVESTMENT ACT
PROJECTED REVENUE**

REVENUE	2011-12		2011-12		20012-13		2011-12 AMENDED VS 2012-13 PROJECTED	
	ADOPTED	% OF	AMENDED	% OF	PROJECTED	% OF	AMOUNT	%
	REVENUE	TOTAL	REVENUE	TOTAL	REVENUE	TOTAL		
FEDERAL SOURCES								
3214 RACE TO THE TOP	1,582,119	71.32	2,084,752	76.39	2,552,833	100.00	468,081	22.45
3215 EDUCATION JOBS FUND	114,639	5.17	114,639	4.20	0	0.00	-114,639	-100.00
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	333,083	15.01	331,683	12.15	0	0.00	-331,683	-100.00
3240 TITLE I	68,592	3.09	68,592	2.51	0	0.00	-68,592	-100.00
3290 MISC REVENUE	<u>119,911</u>	<u>5.41</u>	<u>124,399</u>	<u>4.56</u>	<u>0</u>	<u>0.00</u>	<u>-124,399</u>	<u>-100.00</u>
3497 REFUND OF PRIOR YEAR EXPENSE	<u>0</u>	<u>0.00</u>	<u>5,154</u>	<u>0.19</u>	<u>0</u>	<u>0.00</u>	<u>-5,154</u>	<u>-100.00</u>
TOTAL FEDERAL THROUGH STATE (ARRA)	2,218,344	100.00	2,729,219	100.00	2,552,833	100.00	-176,386	-6.46
TOTAL AMERICAN RECOVERY AND REINVESTMENT ACT	2,218,344	100.00	2,729,219	100.00	2,552,833	100.00	-176,386	-6.46

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

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
	111 ADMINISTRATIVE SALARY	146,500	6.60	0	0.00	0	0.00	0	0.00	0
121 TEACHER SALARY	297,993	13.43	242,146	8.87	242,146	8.87	214,732	8.41	-27,414	-11.32
123 SUPPLEMENTS	18,000	0.81	5,940	0.22	5,940	0.22	0	0.00	-5,940	-100.00
141 SUBSTITUTE SALARY	58,427	2.63	33,512	1.23	33,512	1.23	175,127	6.86	141,615	422.58
161 HOURLY SALARY	10,604	0.48	0	0.00	0	0.00	0	0.00	0	0.00
164 OVERTIME HOURLY SUPPORT	0	0.00	685	0.03	685	0.03	0	0.00	-685	-100.00
165 ADDITIONAL TIME WORKED	0	0.00	2,340	0.09	2,340	0.09	0	0.00	-2,340	-100.00
181 EAP SALARY	19,886	0.90	195,566	7.17	195,566	7.17	251,972	9.87	56,406	28.84
1XX SALARIES TOTAL	551,410	24.86	480,189	17.59	480,189	17.59	641,831	25.14	161,642	33.66
210 RETIREMENT	12,311	0.55	21,223	0.78	21,223	0.78	36,682	1.44	15,459	72.84
220 FICA	32,251	1.45	33,770	1.24	33,770	1.24	46,031	1.80	12,261	36.31
231 LIFE INSURANCE	1,417	0.06	411	0.02	411	0.02	720	0.03	309	75.18
232 HOSPITALIZATION	39,420	1.78	17,800	0.65	17,800	0.65	33,967	1.33	16,167	90.83
241 WORKER'S COMPENSATION	3,971	0.18	2,699	0.10	2,699	0.10	1,912	0.07	-787	-29.16
2XX FRINGE TOTAL	89,370	4.03	75,903	2.78	75,903	2.78	119,312	4.67	43,409	57.19
312 PROFESSIONAL/TECHNICAL	199,177	8.98	155,186	5.69	155,186	5.69	42,000	1.65	-113,186	-72.94
331 TRAVEL - IN COUNTY	7,478	0.34	1,103	0.04	1,103	0.04	1,538	0.06	435	39.44
332 TRAVEL - OUT OF COUNTY	43,090	1.94	92,608	3.39	92,608	3.39	0	0.00	-92,608	-100.00
333 OUT OF STATE TRAVEL	5,440	0.25	1,298	0.05	1,298	0.05	2,451	0.10	1,153	88.83
356 MAINT & WARRANTY AGREEMENTS	1,875	0.08	0	0.00	0	0.00	5,496	0.22	5,496	0.00
360 RENTALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
365 SUBSCRIPTION FEES - SOFTWARE	12	0.00	965,066	35.36	965,066	35.36	0	0.00	-965,066	-100.00
373 POSTAGE	268	0.01	0	0.00	0	0.00	175	0.01	175	0.00
374 TELEPHONE EQUIPMENT	121	0.01	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA USAGE	194	0.01	0	0.00	0	0.00	0	0.00	0	0.00
377 PDA VOICE/CELL	1,424	0.06	0	0.00	0	0.00	0	0.00	0	0.00
378 DATA COMMUNICATION SERVICES	28,740	1.30	22,687	0.83	22,687	0.83	262,223	10.27	239,536	1,055.83
391 PRINTING	5,974	0.27	834	0.03	834	0.03	1,966	0.08	1,132	135.73
3XX PURCHASED SERVICES TOTAL	293,793	13.24	1,238,782	45.39	1,238,782	45.39	315,849	12.37	-922,933	-74.50

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

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
	511 SUPPLIES	139,465	6.29	175,819	6.44	175,819	6.44	36,698	1.44	-139,121
521 TEXTBOOKS - NON-STATE ADOPTED	4	0.00	0	0.00	0	0.00	0	0.00	0	0.00
522 TEXTBOOKS - STATE ADOPTED	<u>22,925</u>	<u>1.03</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
5XX SUPPLIES/MATERIALS TOTAL	162,394	7.32	175,819	6.44	175,819	6.44	36,698	1.44	-139,121	-79.13
612 LIBRARY BOOKS - EXISTING	137	0.01	0	0.00	0	0.00	0	0.00	0	0.00
622 A/V MATERIALS < \$1,000	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
641 FURN/FIXT/EQUIP > \$1,000	48,503	2.19	0	0.00	0	0.00	0	0.00	0	0.00
642 FURN/FIXT/EQUIP < \$1,000	8,379	0.38	31,660	1.16	31,660	1.16	642	0.03	-31,018	-97.97
643 COMPUTER HARDWARE > \$1,000	509,352	22.96	92,552	3.39	92,552	3.39	32,832	1.29	-59,720	-64.53
644 COMPUTER HARDWARE < \$1,000	23,261	1.05	558,459	20.46	558,459	20.46	434,263	17.01	-124,196	-22.24
671 SITE IMPROVEMENT-CONTRACTD	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
691 COMPUTER SOFTWARE > \$750	275,000	12.40	0	0.00	0	0.00	820,146	32.13	820,146	0.00
692 COMPUTER SOFTWARE < \$750	197,518	8.90	3,464	0.13	3,464	0.13	175	0.01	-3,289	-94.95
693 LICENSE FEES - SOFTWARE	<u>3,827</u>	<u>0.17</u>	<u>57,660</u>	<u>2.11</u>	<u>57,660</u>	<u>2.11</u>	<u>150,000</u>	<u>5.88</u>	<u>92,340</u>	<u>160.15</u>
6XX CAPITAL OUTLAY TOTAL	1,065,977	48.05	743,795	27.25	743,795	27.25	1,438,058	56.33	694,263	93.34
737 DUES/FEES	20,187	0.91	3,574	0.13	3,574	0.13	1,085	0.04	-2,489	-69.64
794 FIELD TRIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
799 INDIRECT COST	<u>35,213</u>	<u>1.59</u>	<u>11,157</u>	<u>0.41</u>	<u>11,157</u>	<u>0.41</u>	<u>0</u>	<u>0.00</u>	<u>-11,157</u>	<u>-100.00</u>
7XX OTHER EXPENDITURES TOTAL	55,400	2.50	14,731	0.54	14,731	0.54	1,085	0.04	-13,646	-92.63
TOTAL EXPENDITURES	2,218,344	100.00	2,729,219	100.00	2,729,219	100.00	2,552,833	100.00	-176,386	-6.46

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

FUNCTION	2011-12		2011-12		2011-12		2012-13		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	403,269	18.18	1,124,326	41.20	1,124,326	41.20	815,978	31.96	-308,348
5200 EXCEPTIONAL EDUCATION	294,117	13.26	228,604	8.38	228,604	8.38	0	0.00	-228,604	-100.00
5300 VOCATIONAL EDUCATION	111,800	5.04	109,083	4.00	109,083	4.00	6,567	0.26	-102,516	-93.98
5500 PREKINDERGARTEN	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
5900 NON-FEFP	0	0.00	9,884	0.36	9,884	0.36	0	0.00	-9,884	-100.00
INSTRUCTIONAL TOTAL	809,186	36.48	1,471,897	53.93	1,471,897	53.93	822,545	32.22	-649,352	-44.12
6110 ATTENDANCE/SOCIAL WORK	38	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6120 GUIDANCE	2,162	0.10	0	0.00	0	0.00	0	0.00	0	0.00
6130 HEALTH	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6140 PSYCHOLOGICAL SERVICES	17,249	0.78	5,023	0.18	5,023	0.18	0	0.00	-5,023	-100.00
6150 PARENT INVOLVEMENT	841	0.04	673	0.02	673	0.02	0	0.00	-673	-100.00
6200 INSTRUCTIONAL MEDIA	137	0.01	0	0.00	0	0.00	0	0.00	0	0.00
6300 INSTRUCTIONAL CURRICULUM	139,094	6.27	281,601	10.32	281,601	10.32	171,840	6.73	-109,761	-38.98
6400 INSTRUCTIONAL STAFF TRAINING	473,357	21.34	394,657	14.46	394,657	14.46	530,423	20.78	135,766	34.40
6500 INSTRUCTIONAL RELATED TECHNOLOGY	468,071	21.10	466,461	17.09	466,461	17.09	468,987	18.37	2,526	0.54
INSTRUCTIONAL SUPPORT TOTAL	1,100,949	49.63	1,148,415	42.08	1,148,415	42.08	1,171,250	45.88	22,835	1.99
7200 GENERAL ADMINISTRATION	26,858	1.21	11,157	0.41	11,157	0.41	0	0.00	-11,157	-100.00
7300 SCHOOL ADMINISTRATION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7400 FACILITIES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7600 FOOD SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7700 CENTRAL SERVICES	38,900	1.75	75,063	2.75	75,063	2.75	146,815	5.75	71,752	95.59
7800 TRANSPORTATION	63,711	2.87	0	0.00	0	0.00	0	0.00	0	0.00
7900 UTILITY/CUSTODIAN	28,740	1.30	22,687	0.83	22,687	0.83	262,223	10.27	239,536	1,055.83
8200 ADMINISTRATIVE TECH SERVICES	150,000	6.76	0	0.00	0	0.00	150,000	5.88	150,000	0.00
GENERAL SUPPORT TOTAL	308,209	13.89	108,907	3.99	108,907	3.99	559,038	21.90	450,131	413.32
TOTAL EXPENDITURES	2,218,344	100.00	2,729,219	100.00	2,729,219	100.00	2,552,833	100.00	-176,386	-6.46

**FOOD AND NUTRITION SERVICES BUDGET
PROJECTED REVENUE**

REVENUE	2011-12		2011-12		2012-13		2011-12 ACTUAL VS 2012-13 PROJECTED	
	ADOPTED	% of	ACTUAL	% of	PROJECTED	% of	AMOUNT	%
	REVENUE	TOTAL	REVENUE	TOTAL	REVENUE	TOTAL		
FEDERAL THROUGH STATE SOURCES								
3261 FEDERAL LUNCH REIMBURSEMENT	11,071,685	28.95	11,819,292	29.44	12,173,871	29.00	354,579	3.00
3262 FEDERAL BREAKFAST REIMBURSEMENT	4,216,068	11.03	4,454,154	11.10	4,587,779	10.93	133,625	3.00
3263 AFTER SCHOOL SNACK REIMBURSEMENT	220,600	0.58	227,929	0.57	239,325	0.57	11,396	5.00
3265 FEDERAL COMMODITY	1,222,472	3.20	1,770,044	4.41	1,300,000	3.10	-470,044	-26.56
3267 SUMMER FEEDING	80,000	0.21	114,025	0.28	115,279	0.27	1,254	1.10
3268 FRESH FRUIT & VEGETABLE PROGRAM	66,350	0.17	66,274	0.17	67,150	0.16	876	1.32
3269 OTHER FOOD SERVICES - EQUIPMENT GRANT	0	0.00	30,712	0.08	0	0.00	-30,712	-100.00
TOTAL FEDERAL THROUGH STATE	16,877,175	44.14	18,482,430	46.04	18,483,404	44.03	974	0.01
STATE SOURCES								
3337 STATE SUPPLEMENT - BREAKFAST	212,000	0.55	183,352	0.46	185,000	0.44	1,648	0.90
3338 STATE SUPPLEMENT - LUNCH	180,000	0.47	180,359	0.45	180,000	0.43	-359	-0.20
3399 OTHER MISC STATE REVENUE	5,000	0.01	7,683	0.02	6,500	0.02	-1,183	-15.40
TOTAL STATE	397,000	1.04	371,394	0.93	371,500	0.89	106	0.03
LOCAL SOURCES								
3436 INTEREST	250	0.00	71	0.00	250	0.00	179	251.27
3451 FOOD SALES TYPE A	3,736,852	9.77	3,608,219	8.99	3,427,808	8.17	-180,411	-5.00
3453 FOOD SALES ADULT	515,542	1.35	504,912	1.26	479,666	1.14	-25,246	-5.00
3454 STUDENT A LA CARTE	6,711,157	17.55	7,030,002	17.51	7,170,602	17.08	140,600	2.00
3455 FOOD SALES ADULT A LA CARTE	373,800	0.98	319,322	0.80	300,163	0.72	-19,159	-6.00
3456 OTHER FOOD SALES	45,000	0.12	56,650	0.14	55,517	0.13	-1,133	-2.00
3457 FOOD SERVICE - CHILD CARE	7,500	0.02	2,987	0.01	3,000	0.01	13	0.44
3458 OTHER COMMISSIONS	4,000	0.01	170,548	0.42	170,000	0.40	-548	-0.32
3490 MISCELLANEOUS LOCAL SOURCES	1,000	0.00	5,699	0.01	1,000	0.00	-4,699	-82.45
TOTAL LOCAL	11,395,101	29.80	11,698,410	29.14	11,608,006	27.65	-90,404	-0.77
TOTAL REVENUE	28,669,276	74.98	30,552,233	76.11	30,462,910	72.57	-89,323	-0.29
FUND BALANCE, JULY 1								
RESERVED	2,575,207	6.73	2,575,207	6.41	3,178,732	7.57	603,525	23.44
UNRESERVED	6,993,941	18.29	6,993,941	17.42	8,334,798	19.86	1,340,857	19.17
PRIOR PERIOD ADJUSTMENT	0	0.00	23,354	0.06	0	0.00	-23,354	-100.00
UNRESERVED, JULY 1	6,993,941	18.29	7,017,295	17.48	8,334,798	19.86	1,317,503	18.78
TOTAL FUND BALANCE	9,569,148	25.02	9,592,502	23.89	11,513,530	27.43	1,921,028	20.03
GRAND TOTAL	38,238,423	100.00	40,144,735	100.00	41,976,440	100.00	1,831,705	4.56

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

OBJECT	2011-12		2011-12		2012-13		2011-12 ACTUAL VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	81,328	0.21	83,767	0.21	86,280	0.21	2,513	3.00
161 HOURLY SALARY	7,320,267	19.14	7,513,883	18.72	7,739,299	18.44	225,416	3.00
162 OVERTIME / ADDITIONAL TIME (HOURLY)	0	0.00	96,948	0.24	90,000	0.21	-6,948	-7.17
164 OVERTIME HOURLY SUPPORT	3,000	0.01	0	0.00	0	0.00	0	0.00
165 ADDITIONAL TIME WORKED	75,000	0.20	0	0.00	0	0.00	0	0.00
181 E-A-P SALARY	<u>616,622</u>	<u>1.61</u>	<u>637,743</u>	<u>1.59</u>	<u>870,292</u>	<u>2.07</u>	<u>232,549</u>	<u>36.46</u>
1XX SALARIES TOTAL	8,096,217	21.17	8,332,341	20.76	8,785,871	20.93	453,530	5.44
210 RETIREMENT	397,524	1.04	406,076	1.01	455,108	1.08	49,032	12.07
220 FICA	619,361	1.62	603,266	1.50	672,119	1.60	68,853	11.41
231 LIFE INSURANCE	17,488	0.05	11,924	0.03	15,815	0.04	3,891	32.63
232 HOSPITALIZATION	1,275,000	3.33	1,378,316	3.43	1,403,316	3.34	25,000	1.81
241 WORKER'S COMPENSATION I	3,895	0.01	5,419	0.01	5,338	0.01	-81	-1.50
244 WORKER'S COMPENSATION IV	<u>312,947</u>	<u>0.82</u>	<u>317,488</u>	<u>0.79</u>	<u>331,179</u>	<u>0.79</u>	<u>13,691</u>	<u>4.31</u>
2XX FRINGE TOTAL	2,626,214	6.87	2,722,490	6.78	2,882,875	6.87	160,385	5.89
312 PROFESSIONAL & TECHNICAL	850,000	2.22	843,902	2.10	860,000	2.05	16,098	1.91
331 TRAVEL - IN COUNTY	68,000	0.18	50,886	0.13	58,000	0.14	7,114	13.98
332 TRAVEL - OUT OF COUNTY	6,500	0.02	8,664	0.02	9,500	0.02	836	9.65
352 REPAIR - OTHER EQUIPMENT	2,000	0.01	0	0.00	2,000	0.00	2,000	0.00
355 REPAIR - GENERAL MAINTENANCE	5,000	0.01	312	0.00	230,000	0.55	229,688	73,617.95
356 MAINT & WARRANTY AGREEMENTS	95,000	0.25	83,518	0.21	90,000	0.21	6,482	7.76
360 RENTALS	5,500	0.01	966	0.00	5,500	0.01	4,534	469.36
391 PRINTING	19,500	0.05	11,807	0.03	15,500	0.04	3,693	31.28
392 CONTRACTED FOOD SERVICES	<u>225,000</u>	<u>0.59</u>	<u>255,873</u>	<u>0.64</u>	<u>230,000</u>	<u>0.55</u>	<u>-25,873</u>	<u>-10.11</u>
3XX PURCHASED SERVICES TOTAL	1,276,500	3.34	1,255,929	3.13	1,500,500	3.57	244,571	19.47
410 NATURAL GAS	135,000	0.35	98,042	0.24	115,000	0.27	16,958	17.30
420 BOTTLED GAS	200,000	0.52	247,464	0.62	253,000	0.60	5,536	2.24
430 ELECTRICITY	385,000	1.01	339,348	0.85	385,000	0.92	45,652	13.45
460 DIESEL	<u>13,000</u>	<u>0.03</u>	<u>13,937</u>	<u>0.03</u>	<u>15,000</u>	<u>0.04</u>	<u>1,063</u>	<u>7.63</u>
4XX ENERGY SERVICES TOTAL	733,000	1.92	698,791	1.74	768,000	1.83	69,209	9.90

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

OBJECT	2011-12		2011-12		2012-13		2011-12 ACTUAL VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	AMOUNT	%
511 SUPPLIES	1,000,000	2.62	973,343	2.42	1,000,000	2.38	26,657	2.74
516 INSTRUCT PROCESSING SUPPLIES	0	0.00	0	0.00	4,500	0.01	4,500	0.00
571 FOOD	10,267,970	26.85	11,147,515	27.77	12,638,494	30.11	1,490,978	13.37
591 WARES REPLACEMENT	40,000	0.10	14,039	0.03	35,000	0.08	20,961	149.31
592 COMMODITY USAGE	1,650,000	4.32	1,217,546	3.03	1,500,000	3.57	282,454	23.20
594 UNIFORMS	<u>70,000</u>	<u>0.18</u>	<u>61,791</u>	<u>0.15</u>	<u>72,000</u>	<u>0.17</u>	<u>10,209</u>	<u>16.52</u>
5XX SUPPLIES/MATERIALS TOTAL	13,027,970	34.07	13,414,234	33.41	15,249,994	36.33	1,835,760	13.69
641 FURN/FIXT/EQUIP > \$1,000	750,000	1.96	122,027	0.30	350,000	0.83	227,973	186.82
642 FURN/FIXT/EQUIP < \$1,000	75,000	0.20	28,429	0.07	45,000	0.11	16,571	58.29
643 COMPUTER HARDWARE > \$1,000	40,000	0.10	0	0.00	30,000	0.07	30,000	0.00
644 COMPUTER HARDWARE < \$1,000	100,000	0.26	15,147	0.04	55,000	0.13	39,853	263.11
652 OTHER VEHICLES	0	0.00	54,465	0.14	100,000	0.24	45,535	83.60
681 REMODELING/RENOVATION - CONTRACTED	500,000	1.31	324,151	0.81	525,000	1.25	200,849	61.96
691 COMPUTER SOFTWARE > \$1,000	30,000	0.08	0	0.00	30,000	0.07	30,000	0.00
692 COMPUTER SOFTWARE < \$1,000	7,500	0.02	259	0.00	7,500	0.02	7,241	2,795.75
694 LICENSE FEE - SOFTWARE < \$1,000	<u>25,000</u>	<u>0.07</u>	<u>525</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>-525</u>	<u>-100.00</u>
6XX CAPITAL OUTLAY TOTAL	1,527,500	3.99	545,003	1.36	1,142,500	2.72	597,497	109.63
737 DUES/FEES	30,000	0.08	29,723	0.07	35,000	0.08	5,277	17.75
739 BANK CHARGES	235,000	0.61	238,056	0.59	245,000	0.58	6,944	2.92
795 MISCELLANEOUS CHARGES	1,000	0.00	219	0.00	1,000	0.00	781	356.62
796 UNCOLLECTED ACCOUNTS	4,500	0.01	6,340	0.02	7,000	0.02	660	10.41
799 FEDERAL INDIRECT COST	<u>642,545</u>	<u>1.68</u>	<u>641,903</u>	<u>1.60</u>	<u>600,099</u>	<u>1.43</u>	<u>-41,804</u>	<u>-6.51</u>
7XX OTHER EXPENDITURES TOTAL	913,045	2.39	916,241	2.28	888,099	2.12	-28,142	-3.07
TRANSFER TO CAPITAL PROJECTS	300,000	0.78	746,177	1.86	500,000	1.19	-246,177	-32.99
TOTAL EXPENDITURES	28,500,446	74.53	28,631,205	71.32	31,717,838	75.56	3,086,633	10.78
FUND BALANCE, JUNE 30								
RESERVED	2,350,000	6.15	3,178,732	7.92	2,660,755	6.34	-517,977	-16.30
UNRESERVED	<u>7,387,977</u>	<u>19.32</u>	<u>8,334,798</u>	<u>20.76</u>	<u>7,597,847</u>	<u>18.10</u>	<u>-736,951</u>	<u>-8.84</u>
TOTAL FUND BALANCE, JUNE 30	9,737,977	25.47	11,513,530	28.68	10,258,602	24.44	-1,254,928	-10.90
GRAND TOTAL	38,238,423	100.00	40,144,735	100.00	41,976,440	100.00	1,831,705	4.56

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	2011-12 ADOPTED		2011-12 AMENDED		2012-13 PROJECTED		2011-12 AMENDED VS. 2012-13 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
STATE SOURCES								
CO & DS WITHHELD FOR SBE BONDS	2,418,000	5.30	8,266,754	16.08	2,320,189	5.10	-5,946,565	-71.93
LOCAL SOURCES								
INVESTMENT REVENUE - (COPs)	<u>110,000</u>	<u>0.24</u>	<u>119,740</u>	<u>0.23</u>	<u>115,000</u>	<u>0.25</u>	<u>-4,740</u>	<u>-3.96</u>
TOTAL REVENUE	2,528,000	5.54	8,386,494	16.31	2,435,189	5.35	-5,951,305	-70.96
OTHER FINANCING SOURCES								
TRANSFERS FROM CAPITAL FUNDS - (COPs)	4,060,786	8.90	4,062,854	7.90	0	0.00	-4,062,854	-100.00
TRANSFERS FROM CAPITAL FUNDS - (TAX LEVY)	26,517,525	58.11	26,441,683	51.43	35,420,027	77.87	8,978,344	33.96
TRANSFERS FROM CAPITAL FUNDS - (IMPACT FEES)	6,306,056	13.82	6,306,056	12.26	3,000,000	6.60	-3,306,056	-52.43
TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES	39,412,367	86.37	45,197,087	87.90	40,855,216	89.82	-4,341,871	-9.61
FUND BALANCES, JULY 1								
RESERVED FOR DEBT SERVICE	<u>6,219,332</u>	<u>13.63</u>	<u>6,219,332</u>	<u>12.10</u>	<u>4,629,009</u>	<u>10.18</u>	<u>-1,590,323</u>	<u>-25.57</u>
ADJUSTED FUND BALANCE	6,219,332	13.63	6,219,332	12.10	4,629,009	10.18	-1,590,323	-25.57
GRAND TOTAL	45,631,699	100.00	51,416,419	100.00	45,484,225	100.00	-5,932,194	-11.54

DEBT SERVICE BUDGET EXPENDITURES BY OBJECT

OBJECT	2011-12 ADOPTED		2011-12 AMENDED		2012-13 TENTATIVE		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
DEBT SERVICE								
Redemption of Principal								
SBE Bonds	1,845,000	4.04	1,845,000	3.59	1,875,000	4.12	30,000	1.63
COPs	13,580,000	29.76	13,580,000	26.41	14,195,000	31.21	615,000	4.53
Interest								
SBE Bonds	569,569	1.25	567,579	1.10	445,189	0.98	-122,390	-21.56
COPs	24,823,011	54.40	24,823,005	48.28	24,207,444	53.22	-615,561	-2.48
Fees								
SBE Bonds	8,900	0.02	16,642	0.03	8,900	0.02	-7,742	-46.52
Rev Bond Escrow Agent	0	0.00	5,874,994	11.43	0	0.00	-5,874,994	-100.00
COPs	<u>42,200</u>	<u>0.09</u>	<u>80,190</u>	<u>0.16</u>	<u>43,723</u>	<u>0.10</u>	<u>-36,467</u>	<u>-45.48</u>
TOTAL EXPENDITURES	40,868,680	89.56	46,787,410	91.00	40,775,256	89.65	-6,012,154	-12.85
Other Financing Services								
Transfer to Capital Projects	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES	40,868,680	89.56	46,787,410	91.00	40,775,256	89.65	-6,012,154	-12.85
FUND BALANCES, JUNE 30								
Reserved for Debt Service	4,763,019	10.44	4,629,009	9.00	4,708,969	10.35	79,960	1.73
Unreserved Fund Balance	0	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	45,631,699	100.00	51,416,419	100.00	45,484,225	100.00	-5,932,194	-11.54

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	2011-12 ADOPTED REVENUE	%	2011-12 ESTIMATED REVENUE	%	2012-13 PROJECTED REVENUE	%	2011-12 ESTIMATED VS. 2012-13 PROJECTED	
							AMOUNT	%
STATE SOURCES								
CO & DS DISTRIBUTED TO DISTRICT	320,000	0.28	366,117	0.29	320,000	0.33	-46,117	-12.60
INTEREST - CO & DS	40,000	0.03	30,465	0.02	40,000	0.04	9,535	31.30
OTHER STATE	100,000	0.09	134,052	0.10	150,000	0.15	15,948	11.90
TOTAL STATE	460,000	0.40	530,634	0.41	510,000	0.52	-20,634	-3.89
LOCAL SOURCES								
SCHOOL CAPITAL OUTLAY TAX ¹	40,168,129	34.55	40,381,450	31.55	39,604,163	40.27	-777,287	-1.92
INTEREST ON INVESTMENTS	200,000	0.17	123,563	0.10	250,000	0.25	126,437	102.33
IMPACT FEES	2,517,600	2.17	0	0.00	2,517,600	2.56	2,517,600	0.00
SALE OF PROPERTY	340,000	0.29	388,541	0.30	150,000	0.15	-238,541	-61.39
MISCELLANEOUS LOCAL	55,000	0.05	44,632	0.03	150,000	0.15	105,368	236.08
TOTAL LOCAL	43,280,729	37.22	40,938,186	31.98	42,671,763	43.39	1,733,577	4.23
OTHER FINANCING SOURCES								
PROCEEDS FROM ISSUANCE OF RANS	8,000,000	6.88	8,245,000	6.44	0	0.00	-8,245,000	-100.00
TRANSFERS FROM OPERATING	0	0.00	3,205,000	2.50	4,000,000	4.07	795,000	24.80
TRANSFERS FROM CAPITAL	0	0.00	10,027,035	7.83	0	0.00	-10,027,035	-100.00
TRANSFERS FROM FOOD SERVICE	300,000	0.26	746,177	0.58	500,000	0.51	-246,177	-32.99
INSURANCE LOSS RECOVERY	0	0.00	2,446	0.00	0	0.00	-2,446	-100.00
TOTAL OTHER FINANCING SOURCES	8,300,000	7.14	22,225,658	17.36	4,500,000	4.58	-17,725,658	-79.75
TOTAL REVENUE AND OTHER FINANCING SOURCES	52,040,729	44.76	63,694,478	49.76	47,681,763	48.49	-16,012,715	-25.14
FUND BALANCE - JULY 1								
RESERVED FOR CAPITAL PROJECTS	15,898,642	13.67	15,898,642	12.42	16,479,814	16.76	581,172	3.66
RESERVED FOR DEBT SERVICE	18,443,000	15.86	18,443,000	14.41	15,169,138	15.42	-3,273,862	-17.75
RESERVED FUND BALANCE	29,891,062	25.71	29,967,702	23.41	19,010,700	19.33	-10,957,002	-36.56
TOTAL FUND BALANCE - JULY 1	64,232,704	55.24	64,309,344	50.24	50,659,652	51.51	-13,649,692	-21.23
GRAND TOTAL	116,273,433	100.00	128,003,822	100.00	98,341,415	100.00	-29,662,407	-23.17

¹ PROJECTED @ 96%

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2012	2012-13 APPROPRIATIONS	2012-13 TENTATIVE BUDGET		2012-13 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2013
				% OF TOTAL		% OF TOTAL	
RESERVED FOR:							
7 YR PLAN PRECONST TASK	13,423	0	13,423	0.01	11,410	0.02	2,013
ADA PROJECTS	75,609	100,000	175,609	0.18	149,268	0.23	26,341
CHILLER CTSI REPLACEMENT	4,502	0	4,502	0.00	3,827	0.01	675
CHS - ADD/REM/REN/INFRA UPGRADES	29,871	0	29,871	0.03	25,390	0.04	4,481
COMPUTERIZED TESTING LABS	2,592,033	0	2,592,033	2.64	2,203,228	3.44	388,805
COQUINA CLASSROOM SEPARATION	11,217	0	11,217	0.01	9,534	0.01	1,683
CUSTODIAL EQUIPMENT	3,083	0	3,083	0.00	2,621	0.00	462
EDUCATIONAL TECHNOLOGY - EQUIPMENT	17,382	0	17,382	0.02	14,775	0.02	2,607
ELECTRONIC REPLACE - QZAB	10,241	0	10,241	0.01	8,705	0.01	1,536
EMERGENCY PREPAREDNESS	9,437	0	9,437	0.01	8,021	0.01	1,416
ENERGY CONSERVATION - FACILITIES	172,721	0	172,721	0.18	146,813	0.23	25,908
ET REPAIR AT FAILURE	206,529	0	206,529	0.21	175,550	0.27	30,979
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	8,543	0	8,543	0.01	7,262	0.01	1,281
FY11-12 KITCHEN EQUIPMENT	151,744	0	151,744	0.15	128,982	0.20	22,762
FY12 CAFÉ SUMMER CAPITAL PROJECT	305,325	0	305,325	0.31	259,526	0.41	45,799
FY13 CAFÉ CAPITAL PROJECT	0	500,000	500,000	0.51	425,000	0.66	75,000
GROWTH MANAGEMENT	8,263	0	8,263	0.01	7,024	0.01	1,239
HVAC - PROJECTS	32,707	0	32,707	0.03	27,801	0.04	4,906
HVAC- PREVENTATIVE MAINTENANCE	5,144	0	5,144	0.01	4,372	0.01	772
KITCHEN EQUIPMENT	8,512	0	8,512	0.01	7,235	0.01	1,277
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	1,250,000	1,250,000	1.27	1,062,500	1.66	187,500
MAINTENANCE PROJECTS "PROJECT F"	0	4,550,000	4,550,000	4.63	3,867,500	6.05	682,500
OTHER PROJECTS DISTRICT WIDE	985	0	985	0.00	837	0.00	148
PORTABLE RELOCATION	389,987	150,000	539,987	0.55	458,989	0.72	80,998
REFURBISH PORTABLES	14,771	0	14,771	0.02	12,555	0.02	2,216
REPAIR AT FAILURE	2,463,426	1,560,000	4,023,426	4.09	3,419,912	5.35	603,514
ROOFING PREVENTIVE MAINTENANCE	472	0	472	0.00	401	0.00	71
SAFETY TO LIFE - PECO	487,334	150,000	637,334	0.65	541,734	0.85	95,600
SCHOOL BUS REPLACEMENT	112,311	1,000,000	1,112,311	1.13	945,464	1.48	166,847

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2012	2012-13 APPROPRIATIONS	2012-13 TENTATIVE BUDGET		2012-13 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2013
				% OF TOTAL		% OF TOTAL	
SCHOOL / PORTABLE FURNITURE REPLACEMENT	253,958	0	253,958	0.26	215,864	0.34	38,094
SECURITY CAMERA SYSTEMS	110,000	0	110,000	0.11	93,500	0.15	16,500
SECOND SCH OF NATL PROMINENCE	2,987	0	2,987	0.00	2,539	0.00	448
SPORTS EQUIPMENT - DISTRICTWIDE	6,516	0	6,516	0.01	5,539	0.01	977
SSNP- DATA INFRASTRUCTURE	2,351	0	2,351	0.00	1,998	0.00	353
SUNRISE STANDARD CLASSROOM	2,429,187	1,000,000	3,429,187	3.49	2,914,809	4.56	514,378
TOTAL PROJECT EXPENDITURES	9,940,571	10,260,000	20,200,571	20.54	17,170,485	26.85	3,030,086
RAN PRINCIPAL REPAYMENT	0	8,300,000	8,300,000	8.44	8,300,000	12.98	0
RAN INTEREST PAYMENT	0	70,907	70,907	0.07	70,907	0.11	0
FUNDS HELD FOR DEBT SERVICE IN FY 2012-13	15,169,138	23,250,889	38,420,027	39.07	38,420,027	60.07	0
TOTALS AFTER TRANSFERS AND OTHER USES	25,109,709	41,881,796	66,991,505	68.12	63,961,419	100.00	3,030,086
RESERVED FOR CAPITAL PROJECTS	6,539,243	150,000	6,689,243	6.80	0	0.00	6,689,243
RESERVED FUND BALANCE	19,010,700	5,649,967	24,660,667	25.08	0	0.00	24,660,667
TOTAL RESERVED FUND BALANCE	25,549,943	5,799,967	31,349,910	31.88	0	0.00	31,349,910
GRAND TOTAL	50,659,652	47,681,763	98,341,415	100.00	63,961,419	100.00	34,379,996

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

	2012-13 TENTATIVE BUDGET	% OF TOTAL	2012-13 TAX LEVY	PRIOR YEAR'S TAX LEVY	OTHER
RESERVED FOR:					
7 YR PLAN PRECONST TASK	13,423	0.01	0	13,423	0
ADA PROJECTS	175,609	0.18	100,000	50,307	25,302
CHILLER CTSI REPLACEMENT	4,502	0.00	0	4,502	0
CHS - ADD/REM/REN/INFRA UPGRADES	29,871	0.03	0	29,275	596
COMPUTERIZED TESTING LABS	2,592,033	2.64	0	0	2,592,033
COQUINA CLASSROOM SEPARATION	11,217	0.01	0	11,217	0
CUSTODIAL EQUIPMENT	3,083	0.00	0	3,083	0
EDUCATIONAL TECHNOLOGY - EQUIPMENT	17,382	0.02	0	10,330	7,052
ELECTRONIC REPLACE - QZAB	10,241	0.01	0	10,241	0
EMERGENCY PREPAREDNESS	9,437	0.01	0	9,437	0
ENERGY CONSERVATION - FACILITIES	172,721	0.18	0	0	172,721
ET REPAIR AT FAILURE	206,529	0.21	0	206,529	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	8,543	0.01	0	8,543	0
FY11-12 KITCHEN EQUIPMENT	151,744	0.15	0	0	151,744
FY12 CAFÉ SUMMER CAPITAL PROJECT	305,325	0.31	0	0	305,325
FY13 CAFÉ CAPITAL PROJECT	500,000	0.51	0	0	500,000
GROWTH MANAGEMENT	8,263	0.01	0	0	8,263
HVAC - PROJECTS	32,707	0.03	0	32,034	673
HVAC- PREVENTATIVE MAINTENANCE	5,144	0.01	0	2,302	2,842
KITCHEN EQUIPMENT	8,512	0.01	0	8,512	0
MAINTENANCE CAPITAL SUPPLIES/SERVICES	1,250,000	1.27	1,250,000	0	0
MAINTENANCE PROJECTS "PROJECT F"	4,550,000	4.63	4,550,000	0	0
OTHER PROJECTS DISTRICT WIDE	985	0.00	0	985	0
PORTABLE RELOCATION	539,987	0.55	150,000	189,987	200,000
REFURBISH PORTABLES	14,771	0.02	0	14,737	34
REPAIR AT FAILURE	4,023,426	4.09	1,200,000	264,376	2,559,050
ROOFING PREVENTIVE MAINTENANCE	472	0.00	0	472	0
SAFETY TO LIFE - PECO	637,334	0.65	150,000	487,334	0
SCHOOL BUS REPLACEMENT	1,112,311	1.13	1,000,000	112,311	0

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

	2012-13 TENTATIVE BUDGET	% OF TOTAL	2012-13 TAX LEVY	PRIOR YEAR'S TAX LEVY	OTHER
SCHOOL / PORTABLE FURNITURE REPLACEMENT	253,958	0.26	0	253,958	0
SECURITY CAMERA SYSTEMS	110,000	0.11	0	110,000	0
SECOND SCH OF NATL PROMINENCE	2,987	0.00	0	2,987	0
SPORTS EQUIPMENT - DISTRICTWIDE	6,516	0.01	0	0	6,516
SSNP- DATA INFRASTRUCTURE	2,351	0.00	0	2,351	0
SUNRISE STANDARD CLASSROOM	3,429,187	3.49	1,000,000	1,089,537	1,339,650
TOTAL PROJECT EXPENDITURES	20,200,571	20.54	9,400,000	2,928,770	7,871,801
RAN PRINCIPAL REPAYMENT	8,300,000	8.44	8,245,000	55,000	0
RAN INTEREST PAYMENT	70,907	0.07	70,907	0	0
FUNDS HELD FOR DEBT SERVICES IN FY 2012-13	38,420,027	39.07	22,138,256	13,281,771	3,000,000
TOTALS AFTER TRANSFERS AND OTHER USES	66,991,505	68.12	39,854,163	16,265,541	10,871,801
RESERVED FOR CAPITAL PROJECTS	6,689,243	6.80	0	0	6,689,243
RESERVED FUND BALANCE	24,660,667	25.08	0	16,405,743	8,254,924
TOTAL RESERVED FUND BALANCE	31,349,910	31.88	0	16,405,743	14,944,167
GRAND TOTAL	98,341,415	100.00	39,854,163	32,671,284	25,815,968

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

	PROJECTED ENCUMBRANCES	PROJECTED AVAILABLE	PROJECTED FUND BALANCE
<u>RESERVED FOR:</u>			
7 YR PLAN PRECONST TASK	0	13,423	13,423
ADA PROJECTS	75,609	0	75,609
CHILLER CTSI REPLACEMENT	0	4,502	4,502
CHS - ADD/REM/REN/INFRA UPGRADES	7,126	22,745	29,871
COMPUTERIZED TESTING LABS	46,676	2,545,357	2,592,033
COQUINA CLASSROOM SEPARATION	11,217	0	11,217
CUSTODIAL EQUIPMENT	0	3,083	3,083
EDUCATIONAL TECHNOLOGY - EQUIPMENT	177	17,205	17,382
ELECTRONIC REPLACE - QZAB	0	10,241	10,241
EMERGENCY PREPAREDNESS	95	9,342	9,437
ENERGY CONSERVATION - FACILITIES	172,721	0	172,721
ET REPAIR AT FAILURE	1,587	204,942	206,529
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	0	8,543	8,543
FY11-12 KITCHEN EQUIPMENT	6,993	144,751	151,744
FY12 CAFÉ SUMMER CAPITAL PROJ	255,056	50,269	305,325
GROWTH MANAGEMENT	2,880	5,383	8,263
HVAC - PROJECTS	9,847	22,860	32,707
HVAC- PREVENTATIVE MAINTENANCE	2,772	2,372	5,144
KITCHEN EQUIPMENT	0	8,512	8,512
OTHER PROJECTS DISTRICT WIDE	0	985	985
PORTABLE RELOCATION	126,267	263,720	389,987
REFURBISH PORTABLES	0	14,771	14,771
REPAIR AT FAILURE	840,549	1,622,877	2,463,426
ROOFING PREVENTIVE MAINTENANCE	0	472	472
SAFETY TO LIFE - PECO	471,832	15,502	487,334
SCHOOL BUS REPLACEMENT	112,311	0	112,311
SCHOOL / PORTABLE FURNITURE REPLACEMENT	0	253,958	253,958
SECURITY CAMERA SYSTEMS	0	110,000	110,000
SECOND SCH OF NATL PROMINENCE	2,757	230	2,987
SPORTS EQUIPMENT - DISTRICTWIDE	0	6,516	6,516

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

	PROJECTED ENCUMBRANCES	PROJECTED AVAILABLE	PROJECTED FUND BALANCE
SSNP- DATA INFRASTRUCTURE	0	2,351	2,351
SUNRISE STANDARD CLASSROOM	784,267	1,644,920	2,429,187
TOTAL PROJECT EXPENDITURES	2,930,739	7,009,832	9,940,571
FUNDS HELD FOR DEBT SERVICE IN FY 2012-13		15,169,138	15,169,138
TOTALS AFTER TRANSFERS AND OTHER USES	2,930,739	22,178,970	25,109,709
RESERVED FOR CAPITAL PROJECTS		6,539,243	6,539,243
RESERVED FUND BALANCE		19,010,700	19,010,700
TOTAL RESERVED FUND BALANCE	0	25,549,943	25,549,943
GRAND TOTAL	2,930,739	47,728,913	50,659,652

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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**

	2011-12		2011-12		2012-13		2012-13 AMENDED VS 2011-12 PROJECTED	
	ADOPTED	% OF	AMENDED	% OF	PROJECTED	% OF	AMOUNT	%
	REVENUE	TOTAL	REVENUE	TOTAL	REVENUE	TOTAL		
<u>MEDICAL INSURANCE</u>								
PREMIUMS	63,729,500	81.25	60,709,152	77.37	60,382,401	75.37	-326,751	-0.54
INTEREST	329,000	0.42	83,573	0.11	164,000	0.20	80,427	96.24
TRANSFER FROM GENERAL FUND	<u>0</u>	<u>0.00</u>	<u>1,700,000</u>	<u>2.17</u>	<u>0</u>	<u>0.00</u>	<u>-1,700,000</u>	<u>-100.00</u>
TOTAL REVENUE & TRANSFERS IN	64,058,500	81.67	62,492,725	79.64	60,546,401	75.57	-1,946,324	-3.11
FUND BALANCE, JULY 1	<u>5,990,091</u>	<u>7.64</u>	<u>6,308,351</u>	<u>8.04</u>	<u>11,026,952</u>	<u>13.76</u>	<u>4,718,601</u>	<u>74.80</u>
TOTAL MEDICAL INSURANCE	70,048,591	89.30	68,801,076	87.68	71,573,353	89.33	2,772,277	4.03
<u>CASUALTY FUNDS</u>								
PREMIUMS	4,191,132	5.34	4,279,177	5.45	4,218,194	5.26	-60,983	-1.43
INTEREST	166,306	0.21	146,961	0.19	75,283	0.09	-71,678	-48.77
TRANSFER FROM GENERAL FUND	<u>0</u>	<u>0.00</u>	<u>1,100,000</u>	<u>1.40</u>	<u>0</u>	<u>0.00</u>	<u>-1,100,000</u>	<u>-100.00</u>
TOTAL REVENUE	4,357,438	5.56	5,526,138	7.04	4,293,477	5.36	-1,232,661	-22.31
FUND BALANCE, JULY 1	<u>4,033,724</u>	<u>5.14</u>	<u>4,139,829</u>	<u>5.28</u>	<u>4,252,066</u>	<u>5.31</u>	<u>112,237</u>	<u>2.71</u>
TOTAL CASUALTY FUNDS	8,391,162	10.70	9,665,967	12.32	8,545,543	10.67	-1,120,424	-11.59
GRAND TOTAL	78,439,753	100.00	78,467,043	100.00	80,118,896	100.00	1,651,853	2.11

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	162,398	0.21	158,483	0.20	157,352	0.20	158,483	0.20	1,130	0.72
161 HOURLY SALARY	365,770	0.47	376,681	0.48	376,026	0.48	351,491	0.44	-24,535	-6.52
164 OVERTIME HOURLY SUPPORT	0	0.00	1,806	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	<u>190,312</u>	<u>0.24</u>	<u>163,093</u>	<u>0.21</u>	<u>187,759</u>	<u>0.24</u>	<u>161,726</u>	<u>0.20</u>	<u>-26,033</u>	<u>-13.87</u>
1XX SALARIES TOTAL	718,480	0.92	700,063	0.89	721,138	0.92	671,700	0.84	-49,438	-6.86
210 RETIREMENT	66,487	0.08	34,112	0.04	35,408	0.05	34,883	0.04	-524	-1.48
220 FICA	54,171	0.07	50,403	0.06	55,167	0.07	51,385	0.06	-3,782	-6.86
231 LIFE INSURANCE	1,365	0.00	1,533	0.00	1,370	0.00	1,209	0.00	-161	-11.74
232 HOSPITALIZATION	98,139	0.13	82,632	0.11	93,570	0.12	86,672	0.11	-6,897	-7.37
241 WORKER COMPENSATION	<u>4,009</u>	<u>0.01</u>	<u>3,989</u>	<u>0.01</u>	<u>4,024</u>	<u>0.01</u>	<u>3,748</u>	<u>0.00</u>	<u>-276</u>	<u>-6.86</u>
2XX BENEFITS TOTAL	224,171	0.29	172,669	0.22	189,539	0.24	177,898	0.22	-11,641	-6.14
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	190,998	0.24	181,727	0.23	216,475	0.28	246,000	0.31	29,525	13.64
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	0.12	90,000	0.11	95,000	0.12	50,000	0.06	-45,000	-47.37
331 TRAVEL - IN COUNTY	6,811	0.01	1,694	0.00	6,200	0.01	5,811	0.01	-389	-6.27
332 TRAVEL - OUT OF COUNTY	8,650	0.01	1,752	0.00	6,650	0.01	9,650	0.01	3,000	45.11
333 TRAVEL - OUT OF STATE	5,000	0.01	4,777	0.01	6,311	0.01	5,000	0.01	-1,311	-20.77
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	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	3,000	0.00	9,007	0.01	9,416	0.01	10,000	0.01	584	0.00
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	200	0.00	135	0.00	200	0.00	200	0.00	0	0.00
377 PDA VOICE/CELL	675	0.00	851	0.00	675	0.00	675	0.00	0	0.00
391 PRINTING	<u>8,250</u>	<u>0.01</u>	<u>4,413</u>	<u>0.01</u>	<u>6,334</u>	<u>0.01</u>	<u>9,250</u>	<u>0.01</u>	<u>2,916</u>	<u>46.04</u>
3XX PURCHASED SERVICES TOTAL	319,104	0.41	294,357	0.38	347,781	0.44	337,106	0.42	-10,675	-3.07
511 SUPPLIES	<u>10,784</u>	<u>0.01</u>	<u>5,074</u>	<u>0.01</u>	<u>9,284</u>	<u>0.01</u>	<u>10,284</u>	<u>0.01</u>	<u>1,000</u>	<u>10.77</u>
5XX MATERIALS/SUPPLIES TOTAL	10,784	0.01	5,074	0.01	9,284	0.01	10,284	0.01	1,000	10.77

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 AMENDED VS 2012-13 TENTATIVE	
									AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	4,500	0.01	0	0.00	4,500	0.01	4,500	0.01	0	0.00
642 FURN/FIX/EQUIP < \$1,000	4,000	0.01	942	0.00	4,000	0.01	4,000	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	5,500	0.01	0	0.00	5,500	0.01	5,500	0.01	0	0.00
644 COMPUTER HARDWARE < \$1,000	6,500	0.01	4,117	0.01	6,500	0.01	6,500	0.01	0	0.00
691 COMPUTER SOFTWARE > \$1,000	2,500	0.00	0	0.00	1,730	0.00	2,500	0.00	770	44.51
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	685	0.00	2,000	0.00	1,500	0.00	-500	-25.00
693 LICENSE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
694 LICENSE FEES - SOFTWARE < \$1,000	0	0.00	770	0.00	770	0.00	0	0.00	-770	-100.00
6XX CAPITAL OUTLAY TOTAL	25,000	0.03	6,514	0.01	25,000	0.03	24,500	0.03	-500	-2.00
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	6,800	0.01	2,299	0.00	3,800	0.00	4,800	0.01	1,000	26.32
739 BANK CHARGES	20,500	0.03	22,299	0.03	20,500	0.03	20,000	0.02	-500	-2.44
772 CLAIMS EXPENSE	58,997,000	75.21	53,000,610	67.57	58,997,000	75.19	59,565,372	74.35	568,372	0.96
775 WORKERS' COMPENSATION	3,606,360	4.60	3,792,066	4.83	3,589,360	4.57	3,948,456	4.93	359,096	10.00
776 AUTO CLAIMS	305,000	0.39	327,217	0.42	305,000	0.39	286,617	0.36	-18,383	-6.03
777 GENERAL CLAIMS	577,068	0.74	410,447	0.52	577,068	0.74	535,480	0.67	-41,588	-7.21
778 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
779 ADMINISTRATIVE FEES	4,025,238	5.13	3,965,273	5.06	4,020,238	5.12	4,071,911	5.08	51,673	1.29
780 EXCESS WORKER'S COMP. POLICY	522,825	0.67	489,139	0.62	522,825	0.67	505,487	0.63	-17,338	-3.32
7XX OTHER EXPENDITURES TOTAL	68,060,791	86.77	62,009,349	79.05	68,035,791	86.71	68,938,123	86.04	902,332	1.33
TOTAL EXPENDITURES & TRANSFERS OUT	69,358,330	88.42	63,188,025	80.56	69,328,532	88.35	70,159,611	87.57	831,079	1.20
FUND BALANCE, JUNE 30	9,081,423	11.58	15,279,018	19.48	9,138,511	11.65	9,959,285	12.43	820,774	8.98
GRAND TOTAL	78,439,753	100.00	78,467,043	100.00	78,467,043	100.00	80,118,896	100.00	1,651,853	2.11

**MEDICAL INSURANCE
PROJECTED REVENUE**

	2011-12		2011-12		2012-13		2012-13 AMENDED VS 2011-12 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	63,729,500	90.98	60,709,152	88.24	60,382,401	84.36	-326,751	-0.54
INTEREST	329,000	0.47	83,573	0.12	164,000	0.23	80,427	96.24
TRANSFER FROM GENERAL FUND	<u>0</u>	<u>0.00</u>	<u>1,700,000</u>	<u>2.47</u>	<u>0</u>	<u>0.00</u>	<u>-1,700,000</u>	<u>0.00</u>
TOTAL REVENUE AND TRANSFERS IN	64,058,500	91.45	62,492,725	90.83	60,546,401	84.59	-246,324	-0.39
FUND BALANCE, JULY 1	5,990,091	8.55	6,308,351	9.17	11,026,952	15.41	4,718,601	74.80
PRIOR PERIOD ADJUSTMENT - EST CLAIMS ADJ	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
ADJUSTED FUND BALANCE	5,990,091	8.55	6,308,351	9.17	11,026,952	15.41	4,718,601	74.80
GRAND TOTAL	70,048,591	100.00	68,801,076	100.00	71,573,353	100.00	2,772,277	4.03

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	75,375	0.11	76,505	0.11	75,375	0.11	76,505	0.11	1,130	1.50
161 HOURLY SALARY	310,956	0.44	310,438	0.44	310,956	0.45	285,501	0.40	-25,455	-8.19
164 OVERTIME HOURLY SUPPORT	0	0.00	1,806	0.00	0	0.00	0	0.17	119,364	0.00
165 ADDITIONAL TIME WORKED	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
181 EAP SALARY	146,258	0.21	120,731	0.17	146,258	0.21	119,364	0.17	-26,894	-18.39
1XX SALARIES TOTAL	532,589	0.76	509,480	0.73	532,589	0.77	481,370	0.67	-51,219	-9.62
210 RETIREMENT	57,360	0.08	24,754	0.04	26,150	0.04	25,024	0.03	-1,126	-4.31
220 FICA	40,742	0.06	36,282	0.05	40,743	0.06	36,825	0.05	0	0.00
231 LIFE INSURANCE	959	0.00	1,110	0.00	959	0.00	866	0.00	-93	-9.66
232 HOSPITALIZATION	75,480	0.11	64,093	0.09	75,480	0.11	68,583	0.10	-6,897	-9.14
241 <u>WORKER COMPENSATION</u>	<u>2,972</u>	<u>0.00</u>	<u>2,861</u>	<u>0.00</u>	<u>2,972</u>	<u>0.00</u>	<u>2,686</u>	<u>0.00</u>	<u>-286</u>	<u>-9.62</u>
2XX BENEFITS TOTAL	177,513	0.25	129,100	0.18	146,304	0.21	133,984	0.19	-12,320	-8.42
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	180,998	0.26	156,285	0.22	183,073	0.27	236,000	0.33	52,927	28.91
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	6,000	0.01	1,694	0.00	6,000	0.01	5,000	0.01	-1,000	-16.67
332 TRAVEL - OUT OF COUNTY	6,000	0.01	1,752	0.00	6,000	0.01	7,000	0.01	1,000	16.67
333 TRAVEL - OUT OF STATE	5,000	0.01	2,623	0.00	5,000	0.01	5,000	0.01	0	0.00
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	3,000	0.00	9,007	0.01	9,416	0.01	10,000	0.01	584	0.00
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	200	0.00	135	0.00	200	0.00	200	0.00	0	0.00
377 PDA VOICE/CELL	200	0.00	234	0.00	200	0.00	200	0.00	0	0.00
391 PRINTING	7,000	0.01	4,413	0.01	5,084	0.01	8,000	0.01	2,916	57.36
3XX PURCHASED SERVICES TOTAL	208,398	0.30	176,143	0.25	214,973	0.31	271,400	0.38	56,427	26.25
511 SUPPLIES	9,500	0.01	5,074	0.01	8,000	0.01	9,000	0.01	1,000	12.50
5XX MATERIALS/SUPPLIES TOTAL	9,500	0.01	5,074	0.01	8,000	0.01	9,000	0.01	1,000	12.50

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2011-12 AMENDED VS 2012-13 TENTATIVE	
									AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	2,500	0.00	0	0.00	2,500	0.00	2,500	0.00	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.00	942	0.00	2,000	0.00	2,000	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	2,000	0.00	0	0.00	2,000	0.00	2,000	0.00	0	0.00
644 COMPUTER HARDWARE < \$1,000	6,000	0.01	4,117	0.01	6,000	0.01	6,000	0.01	0	0.00
691 COMPUTER SOFTWARE > \$1,000	1,000	0.00	0	0.00	1,000	0.00	1,000	0.00	0	0.00
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	685	0.00	2,000	0.00	1,500	0.00	-500	-25.00
693 LICENSE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6XX CAPITAL OUTLAY TOTAL	15,500	0.02	5,744	0.01	15,500	0.02	15,000	0.02	-500	-3.23
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	6,000	0.01	2,299	0.00	3,000	0.00	4,000	0.01	1,000	33.33
739 BANK CHARGES	7,500	0.01	9,449	0.01	7,500	0.01	7,000	0.01	-500	-6.67
772 CLAIMS EXPENSE	58,997,000	84.22	53,000,610	75.66	58,997,000	85.75	59,565,372	83.22	568,372	0.96
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	3,900,000	5.57	3,936,226	5.62	3,900,000	5.67	4,000,000	5.59	100,000	2.56
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	62,910,500	89.81	56,948,583	81.30	62,907,500	91.43	63,576,372	88.83	668,872	1.06
TOTAL EXPENDITURES	63,854,000	91.16	57,774,124	82.48	63,824,866	92.77	64,487,126	90.10	662,261	1.04
FUND BALANCE, JUNE 30	6,194,591	8.84	11,026,952	15.74	4,976,210	7.23	7,086,227	9.90	2,110,017	42.40
GRAND TOTAL	70,048,591	100.00	68,801,076	100.00	68,801,076	100.00	71,573,353	100.00	2,772,277	4.03

**CASUALTY FUNDS
PROJECTED REVENUE**

	2011-12		2011-12		2012-13		2012-13 AMENDED VS 2011-12 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	PREMIUMS	4,191,132	49.95	4,279,177	44.27	4,218,194	49.36	-60,983
INTEREST	166,306	1.98	146,961	1.52	75,283	0.88	-71,678	-48.77
TRANSFER FROM GENERAL FUND	<u>0</u>	0.00	<u>1,100,000</u>	11.38	<u>0</u>	0.00	<u>-1,100,000</u>	<u>-100.00</u>
TOTAL REVENUE AND TRANSFERS IN	4,357,438	51.93	5,526,138	57.17	4,293,477	50.24	-1,232,661	-22.31
FUND BALANCE, JULY 1	4,033,724	48.07	4,139,829	42.83	4,252,066	49.76	112,237	2.71
PRIOR YEAR ADJUSTMENT	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
ADJUSTED FUND BALANCE, JULY 1	4,033,724	48.07	4,139,829	49.34	4,252,066	49.76	112,237	2.71
GRAND TOTAL	8,391,162	100.00	9,665,967	100.00	8,545,543	100.00	-1,120,424	-11.59

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	87,023	1.04	81,977	0.85	81,977	0.85	81,977	0.96	0	0.00
161 HOURLY SALARY	54,814	0.65	66,243	0.69	65,070	0.67	65,990	0.77	920	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	0.53	42,362	0.44	41,501	0.43	42,362	0.50	861	0.00
SALARIES TOTAL	185,891	2.22	190,583	1.97	188,549	1.95	190,329	2.23	1,781	0.00
210 RETIREMENT	9,127	0.11	9,358	0.10	9,258	0.10	9,859	0.12	601	0.00
220 FICA	13,429	0.16	14,122	0.15	14,424	0.15	14,560	0.17	136	0.00
231 LIFE INSURANCE	406	0.00	423	0.00	411	0.00	343	0.00	-68	0.00
232 HOSPITALIZATION	22,659	0.27	18,539	0.19	18,090	0.19	18,090	0.21	0	0.00
241 WORKER COMPENSATION	1,037	0.01	1,127	0.01	1,052	0.01	1,062	0.01	10	0.00
BENEFITS TOTAL	46,658	0.56	43,569	0.45	43,235	0.45	43,914	0.51	679	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	0.12	25,442	0.26	33,402	0.35	10,000	0.12	-23,402	-70.06
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	1.13	90,000	0.93	95,000	0.98	50,000	0.59	-45,000	-47.37
331 TRAVEL - IN COUNTY	811	0.01	0	0.00	200	0.00	811	0.01	611	305.50
332 TRAVEL - OUT OF COUNTY	2,650	0.03	0	0.00	650	0.01	2,650	0.03	2,000	307.69
333 TRAVEL - OUT OF STATE	0	0.00	2,154	0.02	1,311	0.01	0	0.00	-1,311	0.00
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
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	617	0.01	475	0.00	475	0.01	0	0.00
391 PRINTING	1,250	0.01	0	0.00	1,250	0.01	1,250	0.01	0	0.00
3XX PURCHASED SERVICES TOTAL	110,706	1.32	118,213	1.22	132,808	1.37	65,706	0.77	-67,102	-50.53
511 SUPPLIES	1,284	0.02	0	0.00	1,284	0.01	1,284	0.02	0	0.00
5XX MATERIALS/SUPPLIES TOTAL	1,284	0.02	0	0.00	1,284	0.01	1,284	0.02	0	0.00

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS 2012-13 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	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
643 COMPUTER HARDWARE > \$1,000	3,500	0.04	0	0.00	3,500	0.04	3,500	0.04	0	0.00
644 COMPUTER HARDWARE < \$1,000	500	0.01	0	0.00	500	0.01	500	0.01	0	0.00
691 COMPUTER SOFTWARE > \$1,000	1,500	0.02	0	0.00	730	0.01	1,500	0.02	770	105.48
692 COMPUTER SOFTWARE < \$1,000	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
693 LICENSE FEES - SOFTWARE > \$1,000	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
694 LICENSE FEES - SOFTWARE < \$1,000	0	0.00	770	0.01	770	0.01	0	0.00	-770	-100.00
6XX CAPITAL OUTLAY TOTAL	9,500	0.11	770	0.01	9,500	0.10	9,500	0.11	0	0.00
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	800	0.01	0	0.00	800	0.01	800	0.01	0	0.00
739 BANK CHARGES	13,000	0.15	12,850	0.13	13,000	0.13	13,000	0.15	0	0.00
772 CLAIMS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
775 WORKERS' COMPENSATION	3,606,360	42.98	3,792,066	39.23	3,589,360	37.13	3,948,456	46.20	359,096	10.00
776 AUTO CLAIMS	305,000	3.63	327,217	3.39	305,000	3.16	286,617	3.35	-18,383	-6.03
777 GENERAL CLAIMS	577,068	6.88	410,447	4.25	577,068	5.97	535,480	6.27	-41,588	-7.21
778 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
779 ADMINISTRATIVE FEES	125,238	1.49	29,048	0.30	120,238	1.24	71,911	0.84	-48,327	-40.19
780 EXCESS WORKER'S COMP. POLICY	522,825	6.23	489,139	5.06	522,825	5.41	505,487	5.92	-17,338	-3.32
7XX OTHER EXPENDITURES TOTAL	5,150,291	61.38	5,060,766	52.36	5,128,291	53.06	5,361,751	62.74	233,460	4.55
TRANSFER TO WORKERS' COMPENSATION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL EXPENDITURES AND TRANSFERS OUT	5,504,330	65.60	5,413,901	56.01	5,503,667	56.94	5,672,484	66.38	168,818	3.07
FUND BALANCE, JUNE 30	2,886,832	34.40	4,252,066	43.99	4,162,300	43.06	2,873,059	33.62	-1,289,241	-30.97
GRAND TOTAL	8,391,162	100.00	9,665,967	100.00	9,665,967	100.00	8,545,543	100.00	-1,120,424	-11.59

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**

	2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	FEES	<u>5,759,995</u>	<u>65.77</u>	<u>5,727,293</u>	<u>65.65</u>	<u>5,689,855</u>	<u>68.57</u>	<u>-37,438</u>
TOTAL REVENUE	5,759,995	65.77	5,727,293	65.65	5,689,855	68.57	-37,438	-0.65
FUND BALANCE, JULY 1	2,997,195	34.23	2,997,161	34.35	2,607,988	31.43	-389,173	-12.98
PRIOR PERIOD ADJUSTMENT	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
ADJUSTED FUND BALANCE, JULY 1	2,997,195	34.23	2,997,161	34.35	2,607,988	31.43	-389,173	-12.98
GRAND TOTAL	8,757,190	100.00	8,724,454	100.00	8,297,843	100.00	-426,611	-4.89

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR	46,761	0.53	29,910	0.34	49,338	0.57	20,953	0.25	-28,385	-57.53
121 TEACHER SALARY	20,134	0.23	22,246	0.25	20,806	0.24	8,174	0.10	-12,632	-60.71
123 SUPPLEMENTS	0	0.00	200	0.00	0	0.00	0	0.00	0	0.00
141 SUBSTITUTE	0	0.00	12,402	0.14	0	0.00	0	0.00	0	0.00
161 HOURLY SALARY	1,888,287	21.56	1,556,274	17.84	1,887,756	21.64	1,661,187	20.02	-226,569	-12.00
162 OTHER SUPPORT - ADT/OVT	0	0.00	59,576	2.28	0	0.00	0	0	0	0.00
181 EAP SALARY	1,667,010	19.04	1,529,454	17.53	1,667,010	19.11	1,495,337	18.02	-171,673	-10.30
191 TEMPORARY	0	0.00	62,516	0.72	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	3,622,192	41.36	3,272,579	37.51	3,624,910	41.55	3,185,651	38.39	-439,259	-12.12
210 RETIREMENT	175,972	2.01	155,685	1.78	175,992	2.02	165,017	1.99	-10,975	-6.24
220 FICA	274,172	3.13	238,531	2.73	274,379	3.14	243,702	2.94	-30,677	-11.18
231 LIFE INSURANCE	7,155	0.08	3,674	0.04	7,155	0.08	3,674	0.04	-3,481	-48.65
232 HOSPITALIZATION	342,095	3.91	385,908	4.42	342,095	3.92	385,908	4.65	43,813	12.81
241 WORKER COMPENSATION	20,216	0.23	17,816	0.20	20,210	0.23	17,776	0.21	-2,434	-12.04
242 WORKER COMPENSATION	0	0.00	5	0.00	0	0.00	0	0.00	0	0.00
243 WORKER COMPENSATION	0	0.00	858	0.01	0	0.00	0	0.00	0	0.00
244 WORKER COMPENSATION	0	0.00	939	0.01	0	0.00	0	0.00	0	0.00
2XX BENEFITS TOTAL	819,610	9.36	803,416	9.21	819,830	9.40	816,077	9.83	-3,753	-0.46
312 PROFESSIONAL/TECHNICAL	215,449	2.46	225,293	2.58	302,131	3.46	216,832	2.61	-85,299	-28.23
331 TRAVEL - IN-COUNTY	21,972	0.25	23,458	0.27	23,150	0.27	22,900	0.28	-250	-1.08
332 TRAVEL - OUT OF COUNTY	1,200	0.01	786	0.01	1,378	0.02	1,200	0.01	-178	-12.90
333 TRAVEL - OUT OF STATE	0	0.00	66	0.00	0	0.00	200	0.00	200	0.00
351 REPAIR - INSTRUCTIONAL EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
352 REPAIR - OTHER EQUIPMENT	400	0.00	1,389	0.02	2,189	0.03	600	0.01	-1,589	-72.59
355 REPAIR - GENERAL MAINTENANCE	0	0.00	210	0.00	210	0.00	0	0.00	-210	-100.00
356 MAINT & WARRANTY AGREEMENTS	0	0.00	150	0.00	150	0.00	0	0.00	-150	-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	1,575	0.02	1,575	0.02	40,000	0.48	38,425	2439.68
371 TELEPHONE BASE	5,600	0.06	5,613	0.06	5,600	0.06	5,700	0.07	100	1.79
372 TELEPHONE LONG DISTANCE	200	0.00	201	0.00	200	0.00	200	0.00	0	0.00
373 POSTAGE	550	0.01	630	0.01	1,132	0.01	400	0.00	-732	-64.66
374 TELEPHONE EQUIPMENT	2,582	0.03	1,214	0.01	3,698	0.04	1,500	0.02	-2,198	-59.44
377 PDA VOICE/CELL	500	0.01	2,059	0.02	2,187	0.03	250	0.00	-1,937	-88.57
391 PRINTING	5,650	0.06	7,014	0.08	8,160	0.09	5,650	0.07	-2,510	-30.76
3XX PURCHASED SERVICES TOTAL	254,103	2.90	269,658	3.09	351,759	4.03	295,432	3.56	-56,327	-16.01

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2011-12		2011-12		2011-12		2012-13		2011-12 AMENDED VS. 2012-13 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
450 GASOLINE	375	0.00	563	0.01	375	0.00	590	0.01	215	57.33
4XX ENERGY SERVICES TOTAL	375	0.00	563	0.01	375	0.00	590	0.01	215	57.33
511 SUPPLIES	355,918	4.06	322,293	3.69	445,674	5.11	298,855	3.60	-146,819	-32.94
544 GREASE/OIL	75	0.00	0	0.00	75	0.00	75	0.00	0	0.00
550 REPAIR PARTS	350	0.00	197	0.00	350	0.00	250	0.00	-100	-28.57
560 TIRES/TUBES	0	0.00	280	0.00	0	0.00	375	0.00	375	0.00
5XX SUPPLIES/MATERIALS TOTAL	356,343	4.07	322,770	3.70	446,099	5.11	299,555	3.61	-146,544	-32.85
612 LIBRARY BOOKS (EXISTING)	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
622 AV MATERIALS < \$1000	0	0.00	319	0.00	506	0.01	0	0.00	-506	-100.00
641 FURN/FIX/EQUIP >\$1000	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
642 FURN/FIX/EQUIP <\$1000	43,900	0.50	50,003	0.57	113,278	1.30	40,000	0.48	-73,278	-64.69
643 COMPUTER HARDWARE > \$1000	1,925	0.02	0	0.00	2,069	0.02	0	0.00	-2,069	-100.00
644 COMPUTER HARDWARE < \$1000	23,000	0.26	33,034	0.38	45,715	0.52	54,000	0.65	8,285	18.12
692 COMPUTER SOFTWARE < \$1000	1,965	0.02	0	0.00	1,965	0.02	0	0.00	-1,965	-100.00
693 LICENSE FEES - SOFTWARE > \$1000	200	0.00	829	0.01	1,200	0.01	0	0.00	-1,200	-100.00
694 LICENSE FEES - SOFTWARE < \$1000	0	0.00	531	0.01	511	0.01	900	0.01	389	76.19
6XX CAPITAL OUTLAY TOTAL	70,990	0.81	84,716	0.97	165,243	1.89	94,900	1.14	-70,343	-42.57
737 DUES/FEES	9,500	0.11	6,605	0.08	15,189	0.17	6,500	0.08	-8,689	-57.21
738 COMMISSIONS	800	0.01	0	0.00	800	0.01	0	0.00	-800	-100.00
739 BANK CHARGES	0	0.00	5,010	0.06	0	0.00	5,500	0.07	5,500	0.00
785 DEPRECIATION	0	0.00	44,140	0.51	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	6,500	0.07	7,973	0.09	6,500	0.07	8,000	0.10	1,500	23.08
7XX OTHER EXPENSES TOTAL	16,800	0.19	63,728	0.73	22,489	0.26	20,000	0.24	-2,489	-11.07
TOTAL EXPENDITURES	5,140,413	58.70	4,817,431	55.22	5,430,706	62.25	4,712,205	56.79	-718,501	-13.23
TRANSFER TO OPERATING FUND	1,299,035	14.83	1,299,035	14.89	1,299,035	14.89	1,299,035	15.66	0	0.00
TOTAL EXPENDITURES AND TRANSFERS	6,439,448	73.53	6,116,466	70.11	6,729,741	77.14	6,011,240	72.44	-718,501	-10.68
FUND BALANCE, JUNE 30	2,317,742	26.47	2,607,988	29.89	1,994,713	22.86	2,286,603	27.56	291,890	14.63
GRAND TOTAL	8,757,190	100.00	8,724,454	100.00	8,724,454	100.00	8,297,843	100.00	-426,611	-4.89

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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

$FTE\ Dollars = WFTE \times BSA \times DCD + Various\ Allocations - RLE.$

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 \$4.30 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 5.598 mills in ad valorem taxes.

$$\text{RLE} = \text{assessed value of non-exempt properties} \times 96\% \times .005598$$

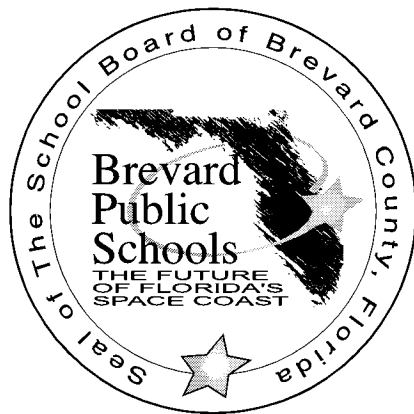
Revenue

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 5.044.

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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
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