

Financial Affairs  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 3, 2000-01 GENERAL FUND FINAL BUDGET  
REVIEW**

The Office of Budget Management has completed its review of actual receipts and expenditures through June 30, 2001, and updated entitlement notices from the Department of Education. Based on that review, the following changes to the budget are recommended for approval.

| <b>REVENUE CHANGES</b>  | <b>Increase<br/>(Decrease)</b> |
|---|--------------------------------|
| 1. Increase <b>Federal Sources</b> due to a) a decrease in Impact Aid (\$14,050); b) an increase in ROTC funds (\$228,940); c) an increase in Medicaid (\$455,753); and d) a reclassification of local revenue to other Federal Through State for selected after-school programs (\$1,219,082). | \$ 1,889,725                   |
| 2. Increase <b>State Revenue</b> due to the following:  | 1,673,811                      |
| Prior Year Adjustments  | \$ (23,967)                    |
| Discretionary Lottery   | 30,397                         |
| Adults with Disabilities  | (28,761)                       |
| Pre-Kindergarten  | 1                              |
| Migrant Education   | (24,273)                       |
| Instructional Materials   | (58,415)                       |
| Transportation  | (93,169)                       |
| Instructional Technology  | 133,686                        |
| Miscellaneous State   | <u>1,738,312</u>               |
|   | <u>\$ 1,673,811</u>            |

**REPLACEMENT  
G-4**

**REVENUE CHANGES**

**Increase  
(Decrease)**

3. Increase (decrease) **Local Revenues** due to the following: \$ 5,741,441

|                             |                     |
|-----------------------------|---------------------|
| Required Local Effort       | \$ (2,905,651)      |
| Local Discretionary Millage | 948,797             |
| Vocational Fees             | 1,674,428           |
| Tuition                     | 61,204              |
| Rent                        | 237,752             |
| Interest                    | (285,455)           |
| Tax Redemptions             | 2,958,214           |
| Federal Indirect Cost       | 1,119,235           |
| Miscellaneous Receipts      | (164,493)           |
| Community Schools           | (56,961)            |
| Food Service Indirect Cost  | (1,432,321)         |
| Miscellaneous Local         | <u>3,586,692</u>    |
| Total                       | <u>\$ 5,741,441</u> |

4. Increase Transfer from Capital Outlay Fund to reflect actual results. 72,692

5. Increase **Non-Revenue Sources** to reflect proceeds from the sale of fixed assets (\$122,352), loss recoveries (\$191,436) and proceeds from Capital Leases (\$1,171,342) recorded to comply with generally accepted accounting principles. 1,485,130

**Net Revenues Increase**

\$ 10,862,799

**APPROPRIATIONS**

1. Reduce appropriations to reflect actual results as follows: \$ (62,595,826)

|                     |                     |
|---------------------|---------------------|
| Salaries            | \$ (7,068,119)      |
| Employee Benefits   | (7,391,628)         |
| Liability Insurance | (5,435,783)         |
| Energy Services     | 1,854,195           |
| Other Non-salary    | <u>(44,554,491)</u> |
| Total               | \$ (62,595,826)     |

2. Establish **Transfer to Food Service Fund** to offset the expenditures for lunchroom monitors which were in excess of collections for competitive food sales. 198,532

| <b>APPROPRIATIONS</b>  | <b>Increase<br/>(Decrease)</b> |
|--|--------------------------------|
| 3. Decrease <b>Transfer to Internal Funds</b> for the Florida Lead Teacher Program. Expenditures recorded in the General Fund effective 2000-01. | \$ (2,293,183 )                |
|  | <hr/>                          |
| <b>Net Decrease in Appropriations</b>  | <b><u>\$ (64,690,477 )</u></b> |

**RESERVES**

|  |                             |
|--|-----------------------------|
| 1. Increase <b>Designated Reserves</b> to reflect unexpended State Categoricals (\$21,804,070) prepaid insurance premiums, primarily for property and liability insurance, to comply with generally accepted accounting principles (\$11,585,319). In addition, reclassify administrative deferment program from designated reserves to contingency (\$7,935,738). | \$ 25,453,651               |
| 2. Increase <b>contingency/unreserved fund balance</b> to reflect actual unreserved balance as of June 30, 2001. The total balance of \$72,222,299 includes \$42,977,591 of contingency and \$29,244,708 of unexpended balances which will be rebudgeted in 2001-02.   | 50,099,625                  |
|  | <hr/>                       |
| <b>Net Increase in Reserves</b>  | <b><u>\$ 75,553,276</u></b> |

|  |                                    |
|--|------------------------------------|
| <b>Net Increase in Appropriations and Reserves</b> | <b><u><u>\$ 10,862,799</u></u></b> |
|--|------------------------------------|

- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a) Adopt Resolution No. 3, 2000-01 General Fund Final Budget Review;
  - b) Adopt the Summary of Revenues & Appropriations (page 4) and the Summary of Appropriations by Function (page 10).

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 2000-2001 GENERAL FUND BUDGET  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 3

|   | AMENDED<br>BUDGET<br>6/20/01 | RESOLUTION<br>NO. 3    | AMENDED<br>BUDGET<br>9/12/01 |
|---|------------------------------|------------------------|------------------------------|
| <b>REVENUES &amp; BEGINNING BALANCES</b>          |                              |                        |                              |
| <b>REVENUES</b>                                   |                              |                        |                              |
| Federal   | \$ 10,237,388                | \$ 1,889,725           | \$ 12,127,113                |
| State   | 1,431,433,927                | 1,673,811              | 1,433,107,738                |
| Local   | 668,545,347                  | 6,026,896              | 674,572,243                  |
| Interest  | 23,339,000                   | (285,455)              | 23,053,545                   |
| <b>TOTAL REVENUES</b>                             | <b>\$ 2,133,555,662</b>      | <b>\$ 9,304,977</b>    | <b>\$ 2,142,860,639</b>      |
| TRANSFERS FROM CAPITAL OUTLAY                     | \$ 114,274,177               | \$ 72,692              | \$ 114,346,869               |
| BEGINNING FUND BALANCE                            | 162,908,008                  | -                      | 162,908,008                  |
| <b>SUBTOTAL REVENUES &amp; BEGINNING BALANCES</b> | <b>\$ 2,410,737,847</b>      | <b>\$ 9,377,669</b>    | <b>\$ 2,420,115,516</b>      |
| NON-REVENUE SOURCES - Other                       | \$ 473,270                   | \$ 1,485,130           | \$ 1,958,400                 |
| <b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>    | <b>\$ 2,411,211,117</b>      | <b>\$ 10,862,799</b>   | <b>\$ 2,422,073,916</b>      |
| <b>APPROPRIATIONS &amp; RESERVES</b>              |                              |                        |                              |
| <b>APPROPRIATIONS</b>                             |                              |                        |                              |
| Salaries  | \$ 1,531,729,781             | \$ (7,068,119)         | \$ 1,524,661,662             |
| Employee Benefits                                 | 426,776,985                  | (7,391,628)            | 419,385,357                  |
| Liability Insurance                               | 11,026,000                   | (5,435,783)            | 5,590,217                    |
| Energy Services                                   | 43,338,763                   | 1,854,195              | 45,192,958                   |
| Other Non-salary                                  | 365,987,993                  | 44,554,491)            | 321,433,502                  |
| Transfer to Food Service                          | -                            | 198,532                | 198,532                      |
| Transfer to Internal Funds                        | 2,293,183                    | (2,293,183)            | -                            |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 2,381,152,705</b>      | <b>\$ (64,690,477)</b> | <b>\$ 2,316,462,228</b>      |
| <b>RESERVES</b>                                   |                              |                        |                              |
| Contingency/Unreserved Fund Balance               | \$ 22,122,674                | \$ 50,099,625          | \$ 72,222,299                |
| Designated Reserves                               | 7,935,738                    | 25,453,651             | 33,389,389                   |
| <b>TOTAL RESERVES</b>                             | <b>\$ 30,058,412</b>         | <b>\$ 75,553,276</b>   | <b>\$ 105,611,688</b>        |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b>        | <b>\$ 2,411,211,117</b>      | <b>\$ 10,862,799</b>   | <b>\$ 2,422,073,916</b>      |

**SUMMARY OF REVENUES & OTHER SOURCES**  
**RESOLUTION No. 3**  
**2000-01**

|  | <b>AMENDED<br/>BUDGET<br/>6/20/01</b> | <b>RESOLUTION<br/>No. 3</b> | <b>AMENDED<br/>BUDGET<br/>9/12/01</b> |
|--|---------------------------------------|-----------------------------|---------------------------------------|
| <b>FEDERAL SOURCES</b>                 |                                       |                             |                                       |
| Impact Aid                             | \$ 50,000                             | \$ (14,050)                 | \$ 35,950                             |
| R.O.T.C.                               | 1,000,000                             | 228,940                     | 1,228,940                             |
| Medicaid Reimbursement                 | 9,187,388                             | 455,753                     | 9,643,141                             |
| Other Federal Though State             | 0                                     | 1,219,082                   | 1,219,082                             |
| <b>Total Federal</b>                   | <b>\$ 10,237,388</b>                  | <b>\$ 1,889,725</b>         | <b>\$ 12,127,113</b>                  |
| <b>STATE SOURCES</b>                   |                                       |                             |                                       |
| Florida Education Finance Program      | \$ 872,669,592                        | \$ -                        | \$ 872,669,592                        |
| Prorated Holdback                      | (9,454,198)                           | -                           | (9,454,198)                           |
| Prior Year Adjustment                  | 10,593,779                            | (23,967)                    | 10,569,812                            |
| Scholarship for Disabled Students      | (2,896,299)                           | -                           | (2,896,299)                           |
| Discretionary Lottery Fund             | 30,668,707                            | 30,397                      | 30,699,104                            |
| ESE Guarantee                          | 136,108,056                           | -                           | 136,108,056                           |
| Workforce Development                  | 107,122,464                           | -                           | 107,122,464                           |
| Adults with Disabilities               | 2,378,232                             | (28,761)                    | 2,349,471                             |
| Safe Schools(A)                        | 13,940,771                            | -                           | 13,940,771                            |
| Sch. Recognition/Merit School          | 11,240,053                            | -                           | 11,240,053                            |
| Pre-Kindergarten                       | 18,337,538                            | 1                           | 18,337,539                            |
| Categorical Programs:                  |                                       |                             |                                       |
| Migrant Education                      | 307,382                               | (24,273)                    | 283,109                               |
| Instructional Materials                | 28,915,690                            | (58,415)                    | 28,857,275                            |
| Transportation (A)                     | 30,486,247                            | (93,169)                    | 30,393,078                            |
| Instructional Technology               | 9,440,315                             | 133,686                     | 9,574,001                             |
| Teachers Lead Program                  | 2,293,183                             | -                           | 2,293,183                             |
| Class Size Reduction/Suppl. Instr. (A) | 138,128,914                           | -                           | 138,128,914                           |
| Teacher Recruitment                    | 7,919,756                             | -                           | 7,919,756                             |
| Teacher Training                       | 5,445,059                             | -                           | 5,445,059                             |
| Miscellaneous State                    | 17,788,686                            | 1,738,312                   | 19,526,998                            |
| <b>Total State</b>                     | <b>\$ 1,431,433,927</b>               | <b>\$ 1,673,811</b>         | <b>\$ 1,433,107,738</b>               |

(A) Revenue for which appropriations exceed revenue.

**SUMMARY OF REVENUES & OTHER SOURCES  
RESOLUTION No. 3  
2000-01**

|   | <b>AMENDED<br/>BUDGET<br/>6/20/01</b> | <b>RESOLUTION<br/>No. 3</b> | <b>AMENDED<br/>BUDGET<br/>9/12/01</b> |
|---|---------------------------------------|-----------------------------|---------------------------------------|
| <b>LOCAL SOURCES</b>                      |                                       |                             |                                       |
| FEFP Required Local Effort                | \$ 558,157,150                        | \$ (2,905,651)              | \$ 555,251,499                        |
| Local Discretionary Millage               | 65,512,277                            | 948,797                     | 66,461,074                            |
| <b>Sub - Total</b>                        | <b>\$ 623,669,427</b>                 | <b>\$ (1,956,854)</b>       | <b>\$ 621,712,573</b>                 |
| <b>Miscellaneous Local:</b>               |                                       |                             |                                       |
| Vocational Fees                           | \$ 3,838,297                          | \$ 1,674,428                | \$ 5,512,725                          |
| Tuition                                   |                                       | 61,204                      | 61,204                                |
| Rent                                      | 200,000                               | 237,752                     | 437,752                               |
| Interest                                  | 23,339,000                            | (285,455)                   | 23,053,545                            |
| Tax Redemptions                           | 8,740,609                             | 2,958,214                   | 11,698,823                            |
| Federal Indirect Cost Reimbursement       | 3,600,000                             | 1,119,235                   | 4,719,235                             |
| Miscellaneous Receipts                    | 2,000,000                             | (164,493)                   | 1,835,507                             |
| Community Schools-Contributions           | 48,540                                | (48,540)                    | .                                     |
| Community Schools - Internal              | 12,195,944                            | 2,432,325                   | 14,628,269                            |
| Community Schools-Fringe Charges(A)       | 4,000,000                             | (2,440,746)                 | 1,559,254                             |
| Food Service Indirect Costs               | 3,517,485                             | (1,432,321)                 | 2,085,164                             |
| Other Miscellaneous Local                 | 6,735,045                             | 3,586,692                   | 10,321,737                            |
| <b>Total Local</b>                        | <b>\$ 691,884,347</b>                 | <b>\$ 5,741,441</b>         | <b>\$ 697,625,788</b>                 |
| <b>TOTAL REVENUES</b>                     | <b>\$ 2,133,555,662</b>               | <b>\$ 9,304,977</b>         | <b>\$ 2,142,860,639</b>               |
| <b>TRANSFERS</b>                          |                                       |                             |                                       |
| From Capital Outlay                       | \$ 114,274,177                        | \$ 72,692                   | \$ 114,346,869                        |
| <b>NON-REVENUE SOURCES OTHER</b>          | <b>\$ 473,270</b>                     | <b>\$ 1,485,130</b>         | <b>\$ 1,958,400</b>                   |
| <b>FUND BALANCE FROM PRIOR YEAR</b>       | <b>\$ 162,908,008</b>                 | <b>\$ .</b>                 | <b>\$ 162,908,008</b>                 |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>\$ 2,411,211,117</b>               | <b>\$ 10,862,799</b>        | <b>\$ 2,422,073,916</b>               |

(A) Revenue for which appropriations exceed revenue.

**MISCELLANEOUS STATE REVENUES**  
**RESOLUTION No. 3**  
**2000-01**

|                                      | <b>AMENDED<br/>BUDGET<br/>6/20/01</b> | <b>RESOLUTION<br/>No. 3</b> | <b>AMENDED<br/>BUDGET<br/>9/12/01</b> |
|--------------------------------------|---------------------------------------|-----------------------------|---------------------------------------|
| Health Service                       | \$ 76,000                             | \$ (7,600)                  | \$ 68,400                             |
| Florida Excellent Teaching           | 481,219                               | 341,192                     | 822,411                               |
| Second Chance                        | 100,000                               | (100,000)                   | .                                     |
| 5 Bay Point Second                   | 100,000                               | (100,000)                   | .                                     |
| Hawk Academy                         | 30,000                                | (30,000)                    | .                                     |
| Florida First Start                  | 489,713                               | .                           | 489,713                               |
| Multi Agency Sate Revenue            | 38,702                                | .                           | 38,702                                |
| Bonus Outstanding Teacher/D&F Sch.   | 4,402,610                             | .                           | 4,402,610                             |
| Jobs for Florida - Year 3            | 1,280,000                             | (14,755)                    | 1,265,245                             |
| Boys and Girls                       | 64,474                                | .                           | 64,474                                |
| All Aboard                           | 400,000                               | .                           | 400,000                               |
| Success Program                      | 200,000                               | .                           | 200,000                               |
| Failure Free Bridges                 | 528,000                               | .                           | 528,000                               |
| Pre-K Reading                        | 425,000                               | .                           | 425,000                               |
| Sus/AP Honor Math                    | 70,000                                | (70,000)                    | .                                     |
| Beach Student Club                   | 5,000                                 | (5,000)                     | .                                     |
| Open Enrollment                      | 1,100,000                             | .                           | 1,100,000                             |
| Reading Enhancement 1                | 113,136                               | .                           | 113,136                               |
| Reading Enhancement 2                | 113,330                               | (1)                         | 113,329                               |
| Reading Enhancement 3                | 109,898                               | (1)                         | 109,897                               |
| Reading Enhancement 4                | 105,239                               | 1                           | 105,240                               |
| Reading Enhancement 6                | 111,690                               | (1)                         | 111,689                               |
| New Millennium                       | 150,000                               | .                           | 150,000                               |
| Direct Instruction                   | 2,324,903                             | .                           | 2,324,903                             |
| Schoolwide Change                    | 30,856                                | .                           | 30,856                                |
| Host School Change                   | 180,000                               | .                           | 180,000                               |
| Mentor Teacher                       | 37,150                                | .                           | 37,150                                |
| Florida Leaders.net                  | 81,507                                | .                           | 81,507                                |
| Extended Library Elementary          | 14,801                                | 19,233                      | 34,034                                |
| Extended Library Middle              | 10,118                                | .                           | 10,118                                |
| FSU Teacher Enhancement              | 46,820                                | .                           | 46,820                                |
| Extended School Year                 | 2,062,339                             | 47,421                      | 2,109,760                             |
| Cave to Contempo                     | 12,000                                | (12,000)                    | .                                     |
| State License Tax                    | 150,000                               | 149,653                     | 299,653                               |
| CO & DS Withheld                     | 145,000                               | 77,078                      | 222,078                               |
| WLRN - TV                            | 2,043,196                             | (954,253)                   | 1,088,943                             |
| WLRN - Radio/Reading Service         | 155,985                               | 46,147                      | 202,132                               |
| Radio Hearing Service                | .                                     | 45,323                      | 45,323                                |
| Latin American TV                    | .                                     | 78,339                      | 78,339                                |
| Beach Student Club                   | .                                     | 19,449                      | 19,449                                |
| Human Patient Sim                    | .                                     | 25,500                      | 25,500                                |
| MSAP - Region II                     | .                                     | 59,200                      | 59,200                                |
| Intergenerational Dropout Prevention | .                                     | 9,305                       | 9,305                                 |
| New Millennium Cont.                 | .                                     | 75,000                      | 75,000                                |
| State Matching                       | .                                     | 180,448                     | 180,448                               |

**MISCELLANEOUS STATE REVENUES**  
**RESOLUTION No. 3**  
**2000-01**

|                                  | <b>AMENDED<br/>BUDGET<br/>6/20/01</b> | <b>RESOLUTION<br/>No. 3</b> | <b>AMENDED<br/>BUDGET<br/>9/12/01</b> |
|----------------------------------|---------------------------------------|-----------------------------|---------------------------------------|
| Performance Incentive            | \$ -                                  | \$ 52,778                   | \$ 52,778                             |
| Airport Satellite                | -                                     | 30,000                      | 30,000                                |
| Capitalization Inc.              | -                                     | 100,000                     | 100,000                               |
| Learning for Life                | -                                     | 322,000                     | 322,000                               |
| New Millennium                   | -                                     | 161,000                     | 161,000                               |
| Full Service Schools             | -                                     | 895,291                     | 895,291                               |
| Miscellaneous Other              | -                                     | 297,565                     | 297,565                               |
| <b>Total Miscellaneous State</b> | <b>\$ 17,788,686</b>                  | <b>\$ 1,738,312</b>         | <b>\$ 19,526,998</b>                  |



**MISCELLANEOUS LOCAL REVENUES**  
**RESOLUTION No. 3**  
**2000-01**

|  | <b>AMENDED<br/>BUDGET<br/>6/20/01</b> | <b>RESOLUTION<br/>No. 3</b> | <b>AMENDED<br/>BUDGET<br/>9/12/01</b> |
|--|---------------------------------------|-----------------------------|---------------------------------------|
| Florida Work Experience (A)            | \$ 100,000                            | \$ (98,218)                 | \$ 1,782                              |
| Transportation - Internal Funds        | 300,000                               | (131,470)                   | 168,530                               |
| Certification Processing               | 124,767                               | 50,812                      | 175,579                               |
| Josten Learning Corp. Royalty          | 16,847                                | 162                         | 17,009                                |
| Renewal of Certificates (A)            | 89,006                                | 43,907                      | 132,913                               |
| Fingerprinting (A)                     | 400,000                               | 154,676                     | 554,676                               |
| Fee Supported Pre-Kindergarten         | 3,393,447                             | (177,045)                   | 3,216,402                             |
| Safe Schools-Fees                      | 200,000                               | 84,149                      | 284,149                               |
| TSA Service Fees                       | 72,235                                | 1,595                       | 73,830                                |
| Pre-K Sliding Fee Scale                | 578,784                               | 299,913                     | 878,697                               |
| Full-Service Schools                   | 895,291                               | (895,291)                   | .                                     |
| Metro Dade Cable                       | 522,000                               | 130,500                     | 652,500                               |
| WLRN TV Supp. Ineligible               | 42,668                                | 27,774                      | 70,442                                |
| Cobra Administration                   | .                                     | 13,841                      | 13,841                                |
| Credit Card Rebate                     | .                                     | 24,335                      | 24,335                                |
| Private/State Funding                  | .                                     | 112,624                     | 112,624                               |
| WLRN-FM Supp. Ineligible               | .                                     | 2,655                       | 2,655                                 |
| Universal E-Rate                       | .                                     | 3,441,033                   | 3,441,033                             |
| Lost & Damaged Textbooks               | .                                     | 336,888                     | 336,888                               |
| Payroll Deduction Fees                 | .                                     | 1,086                       | 1,086                                 |
| WLRN-TV Supp Eligible                  | .                                     | 2,872                       | 2,872                                 |
| One Two Three Read                     | .                                     | 9,958                       | 9,958                                 |
| Other Miscellaneous Local              | .                                     | 149,936                     | 149,936                               |
| <b>Total Other Miscellaneous Local</b> | <b>\$ 6,735,045</b>                   | <b>\$ 3,586,692</b>         | <b>\$ 10,321,737</b>                  |

(A) Revenue for which appropriations exceed revenue.

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 2000-2001 GENERAL FUND BUDGET  
 SUMMARY OF APPROPRIATIONS BY FUNCTION  
 RESOLUTION NO. 3  
 September 12, 2001

| FUNCTION  | TOTAL BUDGET            | SALARIES (51XX)         | EMPLOYEE BENEFITS (52XX) | PURCHASED SERVICES (53XX) | ENERGY SERVICES (54XX) | MATERIALS AND SUPPLIES (55XX) | CAPITAL OUTLAY (56XX) | OTHER EXPENSES (57XX) |
|---|-------------------------|-------------------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|-----------------------|
| <b>INSTRUCTIONAL SERVICES</b>                           | <b>\$ 1,414,819,225</b> | <b>\$ 993,640,337</b>   | <b>\$ 263,680,498</b>    | <b>\$ 64,436,921</b>      | <b>\$ 114,533</b>      | <b>\$ 66,976,156</b>          | <b>\$ 23,319,676</b>  | <b>\$ 2,651,104</b>   |
| <b>SUPPORT SERVICES</b>                                 |                         |                         |                          |                           |                        |                               |                       |                       |
| Pupil Personnel Services                                | 120,177,888             | 90,278,454              | 24,323,549               | 4,358,227                 | 52                     | 670,392                       | 534,173               | 13,041                |
| Instructional Media Services                            | 57,170,843              | 32,423,864              | 9,168,509                | 1,125,682                 | -                      | 1,638,285                     | 12,683,021            | 131,282               |
| Instruction & Curriculum Development                    | 25,581,968              | 17,644,558              | 4,378,728                | 1,363,257                 | 2,927                  | 621,350                       | 1,407,277             | 163,871               |
| Instructional Staff Training                            | 11,695,137              | 5,667,247               | 4,221,646                | 1,036,592                 | -                      | 328,583                       | 441,069               | -                     |
| Board of Education                                      | 5,414,722               | 2,954,582               | 722,441                  | 1,458,411                 | -                      | 92,193                        | 36,582                | 150,513               |
| General Administration                                  | 8,098,170               | 5,618,000               | 1,332,424                | 656,430                   | 10,125                 | 171,148                       | 291,219               | 18,824                |
| School Administration                                   | 146,193,366             | 109,050,602             | 29,153,941               | 3,200,334                 | 1,145                  | 2,564,930                     | 2,063,628             | 158,786               |
| Facilities Acquisition & Construction                   | 1,255,643               | -                       | -                        | 963,177                   | 125                    | 11,457                        | 280,884               | -                     |
| Fiscal Services   | 15,840,883              | 8,554,187               | 2,282,151                | 552,924                   | 2,371                  | 105,570                       | 739,704               | 3,603,976             |
| Food Services   | -                       | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| Central Services  | 73,692,122              | 41,390,448              | 11,483,267               | 11,929,425                | 109,497                | 1,429,268                     | 7,301,630             | 48,587                |
| Transportation Services                                 | 80,919,100              | 47,227,332              | 16,907,348               | 9,838,741                 | 4,632,294              | 1,369,889                     | 910,568               | 32,928                |
| Operation of Plant                                      | 200,321,274             | 86,739,546              | 29,962,228               | 39,820,434                | 39,203,508             | 2,867,937                     | 1,710,227             | 17,394                |
| Maintenance of Plant                                    | 125,081,016             | 63,004,547              | 16,974,819               | 22,618,241                | 1,116,113              | 15,524,622                    | 5,822,819             | 19,855                |
| Community Services                                      | 30,002,539              | 20,467,958              | 4,793,808                | 2,248,534                 | 268                    | 1,811,962                     | 655,459               | 24,550                |
| Debt Services   | -                       | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| <b>Total Instructional &amp; Support Services</b>       | <b>\$ 2,316,263,696</b> | <b>\$ 1,524,661,662</b> | <b>\$ 419,385,357</b>    | <b>\$ 165,607,330</b>     | <b>\$ 45,192,958</b>   | <b>\$ 96,183,742</b>          | <b>\$ 58,197,936</b>  | <b>\$ 7,034,711</b>   |
| <b>Transfers to Other Funds</b>                         |                         |                         |                          |                           |                        |                               |                       |                       |
| Debt Service  | \$ -                    | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| Capital Outlay  | -                       | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| Special Revenue   | 198,532                 | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| Internal Service  | -                       | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| Trust & Agency  | -                       | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| <b>Total Appropriations &amp; Transfers</b>             | <b>\$ 2,316,462,228</b> |                         |                          |                           |                        |                               |                       |                       |
| <b>Fund Balance:</b>                                    |                         |                         |                          |                           |                        |                               |                       |                       |
| Reserved Fund Balance                                   | \$ 33,389,389           |                         |                          |                           |                        |                               |                       |                       |
| Unreserved Fund Balance                                 | \$ 72,222,299           |                         |                          |                           |                        |                               |                       |                       |
| <b>Total Fund Balance</b>                               | <b>\$ 105,611,688</b>   |                         |                          |                           |                        |                               |                       |                       |
| <b>Total Appropriations, Transfers and Fund Balance</b> | <b>\$ 2,422,073,916</b> |                         |                          |                           |                        |                               |                       |                       |