



































































































































































































































































































































































































































**CATEGORICAL  
PROGRAM  
REVENUES**

This page left blank intentionally.

**2014-15 FISCAL DATA  
CATEGORICAL PROGRAM REVENUES**

	4.1	4.2	4.3	4.4	4.5	4.6
DISTRICT	CLASS SIZE REDUCTION OPERATING FUNDS	FLORIDA DIGITAL CLASSROOMS	FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE PROGRAM	INSTRUCTIONAL MATERIALS	PRESCHOOL PROJECTS	RESEARCH-BASED READING INSTRUCTION
ALACHUA	29,912,959	472,807	461,074	2,362,790	0	1,324,271
BAKER	5,148,020	288,438	79,763	373,452	103,552	316,439
BAY	30,137,657	465,265	451,019	2,251,900	0	1,297,885
BRADFORD	3,176,581	273,976	49,025	234,727	0	241,466
BREVARD	79,869,948	819,961	1,183,685	6,005,280	308,982	3,313,386
BROWARD	300,110,012	2,368,887	4,409,311	21,108,929	0	12,060,947
CALHOUN	2,271,501	267,546	36,887	191,585	0	204,915
CHARLOTTE	16,897,478	376,409	261,072	1,284,760	0	793,114
CITRUS	15,334,945	367,833	242,921	1,138,577	0	730,286
CLAY	37,433,345	535,384	586,339	2,949,149	0	1,675,356
COLLIER	50,883,088	607,702	746,136	3,752,942	0	2,135,418
COLUMBIA	10,725,445	330,783	169,140	780,345	0	532,610
DADE	394,298,309	3,069,002	5,935,630	27,021,976	0	15,886,124
DESOTO	5,146,831	288,412	79,524	388,411	12,153	317,045
DIXIE	2,204,285	266,585	34,807	170,107	0	200,512
DUVAL	144,560,397	1,281,422	2,144,778	10,037,500	0	5,866,979
ESCAMBIA	43,750,668	572,660	676,092	3,080,330	0	1,843,999
FLAGLER	12,709,475	351,273	209,568	1,017,869	0	635,407
FRANKLIN	1,300,033	259,797	19,866	98,585	0	164,831
GADSDEN	5,961,843	294,276	88,857	415,510	0	343,493
GILCHRIST	2,662,625	270,254	42,132	223,438	2,855	222,799
GLADES	1,725,204	263,016	25,376	147,324	0	183,363
GULF	1,941,030	264,514	30,030	146,675	0	190,743
HAMILTON	1,714,646	263,569	27,251	149,276	0	184,836
HARDEE	5,724,833	292,319	88,027	423,288	0	335,972
HENDRY	7,589,739	306,291	114,837	555,637	0	411,124
HERNANDO	23,277,212	426,121	363,963	1,739,644	0	1,050,788
HIGHLANDS	12,856,516	347,426	203,211	979,449	0	616,865
HILLSBOROUGH	230,848,538	1,890,073	3,410,233	16,174,705	0	9,253,157
HOLMES	3,254,112	275,479	53,999	258,725	0	242,840
INDIAN RIVER	19,310,219	391,572	298,248	1,388,535	0	891,202
JACKSON	6,816,567	302,054	104,969	509,450	0	381,999
JEFFERSON	897,368	256,895	15,296	70,580	0	149,640
LAFAYETTE	1,225,675	259,566	19,876	94,544	0	162,783
LAKE	44,885,199	581,476	690,063	3,213,077	0	1,880,226
LEE	98,655,320	958,232	1,472,303	7,360,749	0	4,052,990
LEON	36,227,043	519,162	561,233	2,616,914	13	1,548,843
LEVY	5,783,544	293,164	89,835	423,049	0	342,682
LIBERTY	1,400,848	261,332	23,212	112,541	0	176,884
MADISON	2,530,336	270,546	40,737	220,557	0	217,777
MANATEE	52,625,677	626,142	773,493	3,941,733	0	2,192,165
MARION	43,789,628	584,781	692,070	3,318,072	0	1,870,916
MARTIN	20,764,231	398,985	307,812	1,741,628	0	946,845
MONROE	9,121,712	314,362	136,369	607,910	0	473,959
NASSAU	11,942,064	339,497	185,766	902,753	0	593,571
OKALOOSA	32,896,706	490,576	509,237	2,402,724	0	1,434,072
OKEECHOBEE	6,630,579	301,395	106,387	505,245	4,053	381,184
ORANGE	217,674,105	1,776,081	3,174,875	15,643,346	0	8,722,482
OSCEOLA	63,827,880	719,583	986,528	4,838,479	0	2,661,158
PALM BEACH	209,872,957	1,720,807	3,054,489	14,595,583	0	8,565,235
PASCO	74,797,431	796,747	1,144,383	5,517,158	0	3,124,969
PINELLAS	113,723,961	1,067,700	1,734,290	8,056,571	0	4,617,962
POLK	107,242,290	1,034,908	1,622,281	7,982,414	687,643	4,330,589
PUTNAM	11,483,816	335,721	179,447	817,855	575,930	558,711
ST. JOHNS	37,283,259	529,872	570,371	3,060,133	0	1,640,988
ST. LUCIE	42,226,906	563,760	642,722	3,232,688	0	1,791,922
SANTA ROSA	27,152,018	457,132	426,653	2,304,095	0	1,201,615
SARASOTA	46,984,541	583,371	695,795	3,436,223	0	1,991,014
SEMINOLE	70,495,088	774,568	1,075,715	5,259,988	32,921	2,977,631
SUMTER	8,797,563	316,348	137,353	713,826	0	459,155
SUWANNEE	6,120,848	297,894	97,653	482,652	44,947	357,200
TAYLOR	2,935,310	272,058	44,719	223,764	0	226,744
UNION	2,380,400	268,293	38,528	179,271	0	210,305
VOLUSIA	66,697,584	741,934	1,027,472	4,861,452	0	2,770,158
WAKULLA	5,368,773	290,634	83,352	421,254	0	325,477
WALTON	8,882,761	316,613	134,913	759,607	0	463,155
WASHINGTON	3,370,162	277,621	56,894	303,457	0	369,948
STATE TOTAL	3,006,247,644	38,448,862	45,179,892	217,582,762	1,773,048	127,641,116

NOTE: SLIGHT DISCREPANCIES MAY OCCUR DUE TO ROUNDING.

**2014-15 FISCAL DATA  
CATEGORICAL PROGRAM REVENUES**

4.7

4.8

4.9

4.10

4.11

4.12

DISTRICT	SAFE SCHOOLS	SCHOOL RECOGNITION	STUDENT TRANSPORTATION	SUPPLEMENTAL ACADEMIC INSTRUCTION	VOLUNTARY PRE-K PROGRAM	TOTAL CATEGORICAL PROGRAM REVENUES
ALACHUA	797,695	1,227,312	4,020,503	7,606,744	1,093,166	49,279,321
BAKER	124,230	59,910	1,401,747	1,807,308	344,176	10,047,035
BAY	708,431	717,728	3,976,403	7,455,216	1,434,259	48,895,763
BRADFORD	114,077	90,958	650,928	955,486	347,886	6,135,110
BREVARD	1,630,431	3,871,778	10,336,304	18,708,765	2,365,934	128,414,453
BROWARD	6,110,719	12,111,086	30,637,946	53,302,026	1,920,241	444,140,104
CALHOUN	83,426	213,548	447,085	499,646	97,335	4,313,474
CHARLOTTE	395,685	163,352	3,275,593	3,489,022	552,552	27,489,037
CITRUS	352,171	495,304	3,623,693	3,267,446	622,651	26,175,827
CLAY	590,258	1,980,516	6,740,211	9,437,502	511,519	62,439,579
COLLIER	733,436	2,582,672	6,899,972	8,695,439	1,329,550	78,366,355
COLUMBIA	294,390	461,401	1,931,666	3,855,448	228,110	19,309,338
DADE	9,919,402	17,618,801	24,133,405	117,666,569	14,072,115	629,621,333
DESOTO	153,381	0	767,755	1,604,008	81,120	8,838,640
DIXIE	107,822	48,899	593,683	462,282	194,232	4,283,214
DUVAL	3,338,933	5,005,476	19,014,575	29,060,798	3,165,172	223,476,030
ESCAMBIA	1,269,751	1,420,617	9,837,726	9,299,252	1,108,438	72,859,533
FLAGLER	280,443	668,281	2,741,096	2,752,181	694,825	22,060,418
FRANKLIN	84,770	121,043	344,028	284,634	172,292	2,849,879
GADSDEN	169,850	161,774	1,560,851	1,157,950	698,106	10,852,510
GILCHRIST	92,605	126,588	473,175	569,213	211,033	4,896,707
GLADES	86,029	99,539	294,491	297,755	21,377	3,143,474
GULF	101,346	34,566	352,312	381,212	112,088	3,554,516
HAMILTON	98,707	63,818	290,064	344,870	93,582	3,230,619
HARDEE	144,813	287,957	1,151,740	1,156,725	41,757	9,647,431
HENDRY	197,995	132,183	1,339,311	1,502,910	356,949	12,506,976
HERNANDO	478,065	588,486	4,682,558	5,121,624	0	37,728,461
HIGHLANDS	341,211	306,294	2,583,545	2,481,103	99,526	20,815,146
HILLSBOROUGH	3,437,596	11,420,797	33,516,577	39,528,422	26,687,909	376,168,007
HOLMES	105,909	77,000	738,920	696,063	199,409	5,902,456
INDIAN RIVER	386,661	353,689	3,659,361	3,576,353	472,588	30,728,428
JACKSON	166,982	127,004	1,779,376	1,324,559	445,900	11,958,450
JEFFERSON	82,075	34,318	226,722	292,831	27,010	2,052,735
LAFAYETTE	74,452	59,349	187,419	207,703	88,057	2,379,424
LAKE	809,191	728,304	8,336,537	9,548,805	1,481,808	72,154,686
LEE	1,658,541	4,214,304	21,079,007	18,496,067	2,055,797	160,003,310
LEON	1,061,835	1,772,731	5,195,155	9,181,074	437,584	59,121,587
LEVY	124,504	130,202	1,509,851	1,257,383	231,990	10,186,204
LIBERTY	76,689	57,436	324,632	288,173	166,555	2,888,302
MADISON	115,383	116,086	584,695	692,143	123,593	4,911,853
MANATEE	1,126,642	2,461,552	6,851,240	9,222,952	1,929,689	81,751,285
MARION	853,199	1,042,366	10,150,401	12,478,081	1,471,856	76,251,370
MARTIN	401,264	1,088,750	3,183,567	3,703,441	741,099	33,277,622
MONROE	314,904	333,058	1,167,801	1,798,297	545,192	14,813,564
NASSAU	217,712	858,728	2,646,419	2,488,304	15,349	20,190,163
OKALOOSA	582,052	2,052,628	6,068,485	8,504,772	438,606	55,379,858
OKEECHOBEE	205,952	124,659	1,619,915	1,599,794	127,737	11,606,900
ORANGE	4,824,503	10,302,440	27,472,352	40,278,408	4,241,533	334,110,125
OSCEOLA	1,073,534	1,483,702	10,851,581	12,770,625	2,404,847	101,617,917
PALM BEACH	4,234,387	10,584,702	23,482,167	34,651,002	3,651,909	314,413,238
PASCO	1,360,840	2,224,787	15,076,835	18,096,564	1,420,785	123,560,499
PINELLAS	3,020,649	3,310,718	12,448,256	20,832,564	1,989,126	170,801,797
POLK	1,947,472	1,887,944	21,098,521	22,548,786	3,465,287	173,848,135
PUTNAM	311,108	347,834	2,288,552	2,765,345	85,751	19,750,070
ST. JOHNS	588,408	2,572,747	8,430,294	6,510,859	724,057	61,910,988
ST. LUCIE	787,984	1,134,334	9,499,805	9,150,643	857,534	69,888,298
SANTA ROSA	382,996	1,925,063	5,959,520	7,628,436	271,759	47,709,287
SARASOTA	1,003,819	2,390,950	5,826,209	8,387,902	0	71,299,824
SEMINOLE	1,255,924	4,398,238	11,149,676	15,251,564	1,693,313	114,364,626
SUMTER	189,387	456,169	1,100,240	1,609,191	457,067	14,236,299
SUWANNEE	162,225	130,208	1,343,967	1,239,910	304,043	10,581,547
TAYLOR	113,943	199,147	630,657	608,634	254,983	5,509,959
UNION	88,526	221,685	467,911	500,460	99,477	4,454,856
VOLUSIA	1,613,810	1,779,099	10,357,732	16,098,814	794,770	106,742,825
WAKULLA	136,161	106,714	1,600,424	952,704	98,173	9,383,666
WALTON	222,822	432,030	2,064,667	1,384,969	516,416	15,177,953
WASHINGTON	113,484	128,001	798,043	991,712	60,486	6,469,808
STATE TOTAL	64,033,597	123,729,360	424,875,855	640,367,443	93,048,624	4,782,928,203

NOTE: SLIGHT DISCREPANCIES MAY OCCUR DUE TO ROUNDING.







benefits, purchased services, energy services, materials and supplies, capital outlay and other (including debt service).

**General Fund:** The general fund is used to account for all financial resources except those required to be accounted for in another fund. This is the primary operating fund of school districts.

**Special Revenue Funds:** Special revenue funds report proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Generally, these moneys cannot be diverted to other uses. Use of special revenue funds is required only when legally mandated. Special revenue funds may also be used, but are not required, when school districts track revenues and expenditures of specific, often non-recurring, programs. These profiles include three groups of special revenue funds. One group combines federal programs and miscellaneous special revenues that are not related to federal economic stimulus awards and is presented as Special Revenue Funds – Other. The second group of special revenue funds is composed of federal economic stimulus awards, including Targeted American Recovery and Reinvestment Act (ARRA) Stimulus, Other ARRA Stimulus and Race to the Top awards. The third group of special revenue funds within the profiles is the food service fund. This fund accounts for both federal and state funding of food service to public schools. Also included are fees received from the sale of meals and other related food service activities, including receipts from other agencies or projects for meals provided under contract to various groups or agencies.

**Debt Service Funds:** Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Projects Funds:** Capital projects funds report financial resources used for the acquisition or construction of major capital facilities and other fixed assets. Examples include land, buildings, motor vehicles, furniture, fixtures and equipment. Funding sources include federal, state and local revenues (including tax levies), and other financing sources, including the sale of bonds or other capital financing instruments.

**Permanent Fund:** The permanent fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.

**Internal Service Funds:** Internal service funds account for the financing of goods or services provided by one unit of the school district to other units of the school district, or to other school districts, on a cost-reimbursement basis.

**Enterprise Funds:** Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises (e.g., self-insurance consortium).

## **ALL GOVERNMENTAL FUND TYPES – REVENUES AND SOURCES**

This section describes the revenues and other financing sources. Account numbers referenced in the following pages are identified in the *Financial and Program Cost Accounting and Reporting for Florida Schools, 2015* (Red Book) manual, located at [www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.shtml](http://www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.shtml). The chart of accounts has been adapted from the United States Department of Education's *Financial Accounting for Local and State School Systems* publication, which establishes a comprehensive and uniform structure for reporting education fiscal data.

Columns 1.1 through 1.24 display all resources available to the school districts for expenditure. These are *sources* of the school district and include revenues, other financing sources, beginning fund balances and



























