



Internal Audit
Orange County Public Schools

To: Orange County School Board
Cc: Dr. Maria Vazquez, Superintendent
From: Linda J. Lindsey, School Board Internal Auditor
Date: June 15, 2023
Re: ESE Substitutes

Background

The district provides Exceptional Student Education (ESE) services to students with physical, emotional, behavioral, and learning disabilities and to gifted students. The ESE program includes services provided in the schools and services and support from district ESE staff.

We have performed a detailed analysis of substitute services for the period from July 1, 2022 through March 31, 2023, with particular focus on ESE substitute services activities, funds, and expenditures.

Summary of Key Points

- Schools were allocated funds for substitute services in their General Fund budgets:
 - Initial funding \$20,818,585 (to cover 10 days of substitute services)
 - Extra funding 10,724,017 (to cover an additional 5 days of substitutes)
 - Total allocation \$31,542,602
- Through March 23, 2023, schools spent \$21,956,732 (69.6%) of these funds for substitutes. \$3,576,228.21 of this amount was recorded in function 52000, Exceptional Instruction.
- Funding was allocated in a lump sum to be used as needed on each campus.
- The substitute fill rate for ESE teachers is higher (85.49%) than for ESE paraprofessionals (55.46%).
- The fill rate for non-ESE staff (81.52%) is higher than for ESE staff (72.12%).
- We noted instances where ESE substitute services not were coded to the ESE function (520000) in SAP.
- We noted 13 instances where classified staff were paid to substitute for other classified staff which is not in compliance with the OESPA contract and is a repeat finding.

- We noted five instances where instructional personnel for whom substitutes were provided did not enter their absences SAP. This is a repeat finding.

The rest of this memo provides detailed information on all substitute services and ESE substitute services during the analysis period.

Funds Allocated for Substitute Services

The district provides funding for substitute services to schools in their General Fund budgets. This funding is over and above the funding allocated for staff salaries and benefits.

In FY 2022-2023 each traditional school received an initial allocation of funds for substitute services based on:

- 10 days for each allocated teacher, ESE paraprofessional, General Funded RN, LPN and media specialist position at the school,
- at the Kelly Services' substitute rate of pay for one day according to the school classification (high needs, low performing, or regular),
- with ESE special centers receiving double the number days (20) in their allocation.

This initial allocation amounted to \$20,818,585 for all schools.

Due to higher staff vacancies and absences, the district allocated funding for an additional five days of substitute services in the same manner as described above.

This extra allocation amounted to \$10,724,017.

Thus, for FY 2022-2023, each traditional school was allocated funds in its General Fund budget to cover 15 days of substitute services for covered positions instead of the 10 days typically provided.

This funding is provided to each school in a lump sum, so it is not possible to identify specific funding for one type of position or another, including for ESE personnel vs. non-ESE personnel.

We compared the total funding allocated to schools for substitute services in FY 2022-2023 to total expenditures for substitute services through March, 23, 2023. As shown in Table 1 below, through March 23 schools expended 69.6% of their allocated funds. The fourth quarter of the school year began March 20, so the amount spent is slightly less than the portion of the school year (75%) elapsed at that date.

We also compared total funding allocated to schools for substitute services to total expenditures for substitute services on a school-by-school basis through June 8 – after school ended. Please see Appendix I for this information.

**Table 1 – General Fund Allocations Compared to Expenditures for Substitute Services
Through March 23, 2023**

FY 2023 Funds Allocated for Substitute Services	\$20,818,585
Midyear Supplemental Allocation (5 days) for Substitute Services	\$10,724,017
Total Funding Allocated for Substitute Services	\$31,542,602
Total Expenditures for Substitute Services through 3/23/2023	\$21,956,732
Percent of Allocated Funds Spent as of 3/23/2023	69.6% (compares to 75% of school year elapsed)

Source: Office of Management and Budget (OMB) and SAP-ZF404 Budget Status Summary Report– GL# 4390040000 – Substitute Services

In addition to these allocated funds, at the end of each year schools are reimbursed the cost of substitutes required when staff are on long-term leave (more than 10 days) or when positions are vacant more than 10 days. The amount schools will receive as a result of these reimbursements will not be determined until the fiscal year ends, so it is not included above.

Substitute services for employees paid from other funds (IDEA, grants, etc.) are paid from the same fund source as the employees’ salary and benefits. These expenditures are not included in the above totals as they are limited to General Fund.

ESE Substitute Services (External) by Kelly Education Services (KES):

The District contracts with KES to provide substitute services. When a teacher will be absent, the established procedure is for the teacher to notify the school and the Kelly Automated Scheduling System to secure a substitute.

Through March 23, 2023, schools recorded General Fund expenditures of \$3,576,228.21 for substitute services in function 520000, Exceptional Instruction.

Table 2 details the Kelly Substitute Services fill rate for ESE teachers and ESE paraprofessionals on a week-by-week basis during the period from July 1, 2022 through March 31, 2023.

Table 2 – ESE Substitute Staff Fill Rates by Kelly Education Services – 7/1/2022 to 3/31/23

ESE - Teachers						ESE - Paraprofessionals				
Week	Total Staff Vacancy & Leave	Filled	Unfilled	OCPS Fill	%	Total Staff Vacancy & Leave	Filled	Unfilled	OCPS Fill	%
Aug 8 - Aug 12	26	22	4	0	84.62	10	8	2	0	80.00
Aug 15 - Aug 19	37	28	9	0	75.68	35	22	13	0	62.86
Aug 22 - Aug 26	35	20	15	0	57.14	32	15	17	0	46.88
Aug 29 - Sept 2	33	21	12	0	63.64	39	12	27	0	30.77
Sept 5 - Sept 9	40	26	14	0	65.00	37	14	23	0	37.84
Sept 12- Sept 16	40	35	5	0	87.50	26	17	9	0	65.38
Sept 19 - Sept 23	37	31	6	0	83.78	25	12	13	0	48.00
Sept 26 - Sept 30	20	19	1	0	95.00	8	3	5	0	37.50
Oct 3 - Oct 7	24	22	2	0	91.67	14	6	8	0	42.86
Oct 10 - Oct 14	39	32	7	0	82.05	32	15	17	0	46.88
Oct 17 - Oct 21	38	30	8	0	78.95	31	21	10	0	67.74
Oct 24 - Oct 28	36	32	4	0	88.89	27	14	13	0	51.85
Oct 31 - Nov 4	60	47	13	0	78.33	45	17	28	0	37.78
Nov 7 - Nov 11	20	15	5	0	75.00	20	9	11	0	45.00
Nov 14 - Nov 18	54	52	2	0	96.30	35	20	15	0	57.14
Nov 28 - Dec 2	52	44	8	0	84.62	29	21	8	0	72.41
Dec 5 - Dec 9	46	41	5	0	89.13	31	18	13	9	58.06
Dec 12 - Dec 16	55	54	1	0	98.18	40	20	20	0	50.00
Jan 4 - Jan 6	31	27	4	0	87.10	18	14	4	0	77.78
Jan 9 - Jan 13	44	41	3	0	93.18	39	22	17	0	56.41
Jan 16 - Jan 20	56	49	7	0	87.50	37	22	15	0	59.46
Jan 23 - Jan 27	52	43	9	0	82.69	52	31	21	0	59.62
Jan 30 - Feb 3	44	41	3	0	93.18	54	38	16	0	70.37
Feb 6 -Feb 10	45	39	6	0	86.67	39	19	20	0	48.72
Feb 13 - Feb 17	54	45	9	0	83.33	52	34	18	0	65.38
Feb 20 to Feb 24	53	45	8	0	84.91	38	24	14	0	63.16
Feb 27 - March 3	45	40	5	0	88.89	38	24	14	0	63.16
Mar 6 - Mar 10	59	57	2	0	96.61	44	26	18	0	59.09
Mar 20 - Mar 24	44	40	4	0	90.91	49	24	25	0	48.98
Mar 27 - Mar 31	49	46	3	0	93.88	41	22	19	0	53.66
Total	1,268	1,084	184	0		1,017	564	453	9	
Total %		85.49	14.51	-			55.46	44.54	-	

Source: HR and Kelly Education Services

ESE Paraprofessionals' Fill Rate Compared to ESE Teachers' Fill Rate

As noted in the data, the ESE teachers' substitute fill rate (85.49%) is higher than the ESE paraprofessionals' substitute fill rate (55.46%). The district's shortage of ESE Paraprofessional staff and the lower fill rate for Paraprofessional substitutes may be due to the challenges of ESE Professional job responsibilities with low compensation.

ESE Staff Fill Rate Compared to Non-ESE Staff Fill Rate

Table 3 below compares the district's substitute fill rates for non-ESE positions to the fill rate for ESE positions.

Table 3 – Non-ESE Staff Vs. ESE Staff Filled and Unfilled Rates – 7/1/2022 to 3/31/2023

	Total Non-ESE Staff		Total ESE Staff	
Requested by Schools (Total Vacancies and Leave)	199,736		2,285	
Filled	162,825	81.52%	1,648	72.12%
Unfilled	36,911	18.48%	637	27.88%

Source: Filled and Unfilled Rates forwarded by HR and Kelly Education Services

The fill rate for non-ESE staff (81.52%) is higher than for ESE staff (72.12%). Anecdotally, principals have reported potential substitutes often decline when they learn an assignment will be in an ESE classroom.

We reviewed and analyzed ZF042 Kelly Education Payment Invoices report forwarded to us by HR. Function 520000 is assigned to ESE services. We analyzed ZF042 substitute services by ESE vacancies and ESE absences. We noted in ZF042 report that school personnel do not always enter substitute data consistently which prevented us from verifying KES' data in SAP. Not all ESE substitute services were coded to the ESE functional (520000).

Other School Staff Can Be Used as Substitutes Instead of Kelly Services' Substitutes

School principals also sometimes use available school staff when ESE substitutes are needed. Any of a school's available Administrative, Instructional, or Classified staff (whether ESE or not) may be assigned to substitute in classes, including ESE classes.

Orange Education Support Professionals Association (OESPA) Contract, Article X, Section C.5, states an employee who substitutes for a least 2.5 hours of student contact time for a teacher who is

absent, shall be paid the supplemental rate of \$20 per day for said day. Classified staff are to be paid only when assigned to substitute for an Instructional position, and only their substitute service information is recorded in SAP with the payment. Substitute services by a school's Instructional and Administrative staff are not paid or recorded.

We reviewed and analyzed SE16 - PA0015 - Classified as Substitute Report and pulled information for examples. Table 4 shows instances we noted where non-ESE classified personnel substituted for ESE instructional personnel.

Table 4 –Classified Staff Substituted for ESE Instructional Positions

Non-ESE Classified	Substituted for this ESE Instructional Position	School	Date	Total Paid
Attendance / Records Clerk	Gifted	HOWARD MIDDLE	9/23;10/13; 12/2/2022 ; 2/2;2/24/2023	\$150
Media Clerk I	Varying Exceptionalities	PERSHING K-8	9/15/2022	\$30
School Clerk	Gifted	HOWARD MIDDLE	2/28/2023	\$20
School Clerk	SLD Teacher	SOUTHWEST MIDDLE/ WALKER MIDDLE	9/1 ;11/3;11/4/2022; 1/5;1/13;1/24;1/31; 2/17 ; 3/3/2023 10/4;10/18;11/2/2022; 1/6; 1/13 ;1/26;1/31; 2/21/2023	\$420
School Clerk	Varying Exceptionalities	WINTER PARK HIGH	9/23/2022	\$30
School Secretary	Varying Exceptionalities	SOUTHWEST MIDDLE	11/3/2022	\$30

Source: SAP - SE16 – PA0015 Classified Subs Report

We also noted no absences were entered in SAP for five Instructional employees for whom substitute services were provided. See the **red bold fonts** in Table 4 above.

During our review of SE16 - PA0015 - Classified as Substitute Report, we noted 13 instances where Classified staff substituted for other Classified positions and were paid which is not compliant with the OESPA agreement. We also noted this in our previous audit, *ESE Use of Classified Professionals as Substitutes*, dated June 18, 2021, so this is a repeat finding. Below Table 5 shows the non-compliance.

Table 5 –Classified Personnel Paid for Substituting for Other Classified Personnel (Non-Compliance)

Classified Position	Substitute for this Classified Position	School	Date	Total Paid
ED PARA, EX ED, C (ESE)	ED PARA, EX ED, C (ESE)	Laureate Park ES	9/27/2022	\$20
ED PARA, EX ED, C (ESE)	ED PARA, EX ED, C (ESE)	Laureate Park ES	11/14/2022	\$20
PROGRAM ASST, ESE, C (ESE)	ED PARA, SEV HAN, C (ESE)	INNOVATION MIDDLE	3/21/2023	\$30
PROGRAM ASST, ESE, C (ESE)	ED PARA, SEV HAN, C (ESE)	INNOVATION MIDDLE	3/22/2023	\$30
PROGRAM ASST, ESE, C (ESE)	ED PARA, SEV HAN, C (ESE)	INNOVATION MIDDLE	3/24/2023	\$30
PROGRAM ASST, ESE, C (ESE)	ED PARA, SEV HAN, C (ESE)	INNOVATION MIDDLE	3/28/2023	\$30
PROGRAM ASST, BASIC, C (ESE)	ED PARA, PHYS ED, C	UNION PARK ELEMENTARY	8/25/2022	\$20
PROGRAM ASST, BASIC, C (ESE)	ED PARA, PHYS ED, C	UNION PARK ELEMENTARY	8/25/2022	\$20
PROGRAM ASST, BASIC, C (ESE)	PROGRAM ASST, BASIC, C (ESE)	UNION PARK ELEMENTARY	2/15/2023	\$20
PROGRAM ASST, BASIC, C (ESE)	PROGRAM ASST, BASIC, C (ESE)	UNION PARK ELEMENTARY	8/30/2023	\$30
SUPPORT SVCS CLK III	PROGRAM ASST, BASIC, C (ESE)	CYPRESS CREEK HIGH	11/30/2022	\$30
SCHOOL CLK	ED PARA, SEV HAN, C (ESE)	ARBOR RIDGE K-8	3/6/2023	\$30
PROGRAM ASST, BASIC, C (ESE)	PROGRAM ASST, PASS, C (ESE)	Dr. Phillips HS	1/27/2023	\$20

Source: SAP - SE16 – PA0015 Classified Subs Report

We also noted a number of incorrect entries in SAP (incorrect personnel numbers) that made verification difficult in some instances.

**Substitute Services Funding Allocated and Expended
School-by-School (General Fund Only)
July 1, 2022 – June 8, 2023**

School	FY23 Original Allocation	5 Day Supplemental Allocation	Total Sub Allocation FY23	Year to Date Expenditures as of 6/8/2023	Expenditures (Over) Under Funds Allocated at 6/8/2023
Acceleration East	\$33,860.60	\$16,930.30	\$50,790.90	\$40,553.20	\$10,237.70
Acceleration West	\$57,477.66	\$28,738.83	\$86,216.49	\$24,544.07	\$61,672.42
Aloma Elementary	\$67,178.65	\$34,026.00	\$101,204.65	\$41,003.62	\$60,201.03
Andover Elementary	\$108,183.80	\$53,219.00	\$161,402.80	\$161,033.36	\$369.44
Apopka Elementary	\$119,508.00	\$61,248.00	\$180,756.00	\$117,162.94	\$63,593.06
Apopka High	\$263,479.90	\$127,814.00	\$391,293.90	\$607,179.02	\$(215,885.12)
Apopka Middle	\$99,459.30	\$50,602.10	\$150,061.40	\$117,787.66	\$32,273.74
Arbor Ridge K-8	\$120,398.10	\$63,689.00	\$184,087.10	\$264,275.32	\$(80,188.22)
Audubon Park K-8	\$141,336.90	\$69,796.00	\$211,132.90	\$155,867.11	\$55,265.79
Avalon Elementary	\$70,668.45	\$41,005.00	\$111,673.45	\$107,208.65	\$4,464.80
Avalon Middle	\$81,137.85	\$42,313.83	\$123,451.68	\$78,505.12	\$44,946.56
Azalea Park Elementary	\$60,199.05	\$30,536.00	\$90,735.05	\$49,295.32	\$41,439.73
Baldwin Park Elementary	\$104,694.00	\$55,837.00	\$160,531.00	\$122,822.54	\$37,708.46
Bay Lake Elementary	\$76,775.60	\$41,005.00	\$117,780.60	\$87,274.43	\$30,506.17
Bay Meadows Elementary	\$84,627.65	\$44,931.00	\$129,558.65	\$85,812.93	\$43,745.72
Beta	\$13,942.60	\$6,971.30	\$20,913.90	\$13,081.38	\$7,832.52
Blankner K-8	\$100,331.75	\$52,783.00	\$153,114.75	\$89,075.92	\$64,038.83
Bonneville Elementary	\$72,413.35	\$37,952.00	\$110,365.35	\$134,651.05	\$(24,285.70)
Boone High	\$232,944.15	\$111,674.00	\$344,618.15	\$246,030.87	\$98,587.28
Bridgewater Middle	\$109,928.70	\$55,400.58	\$165,329.28	\$205,472.90	\$(40,143.62)
Brookshire Elementary	\$86,372.55	\$43,623.00	\$129,995.55	\$134,557.77	\$(4,562.22)

Camelot Elementary	\$84,627.65	\$44,931.00	\$129,558.65	\$104,204.74	\$25,353.91
Carver Middle	\$106,561.30	\$52,284.75	\$158,846.05	\$316,893.06	\$(158,047.01)
Castle Creek Elementary	\$59,326.60	\$30,100.00	\$89,426.60	\$53,112.03	\$36,314.57
Castlevew Elementary	\$72,413.35	\$38,824.00	\$111,237.35	\$126,539.82	\$(15,302.47)
Catalina Elementary	\$107,040.50	\$48,605.00	\$155,645.50	\$95,040.79	\$60,604.71
Chain Of Lakes Middle	\$102,949.10	\$57,145.48	\$160,094.58	\$246,789.91	\$(86,695.33)
Cheney Elementary	\$48,857.20	\$24,865.00	\$73,722.20	\$73,781.69	\$(59.49)
Chickasaw Elementary	\$55,836.80	\$29,663.00	\$85,499.80	\$37,473.02	\$48,026.78
Citrus Elementary	\$61,071.50	\$35,770.00	\$96,841.50	\$75,106.29	\$21,735.21
Clay Springs Elementary	\$92,479.70	\$43,623.00	\$136,102.70	\$132,754.72	\$3,347.98
College Park Middle	\$86,643.30	\$51,288.85	\$137,932.15	\$202,169.86	\$(64,237.71)
Colonial High	\$271,331.95	\$140,901.00	\$412,232.95	\$411,309.45	\$923.50
Columbia Elementary	\$51,474.55	\$28,355.00	\$79,829.55	\$45,293.54	\$34,536.01
Conway Elementary	\$84,627.65	\$44,059.00	\$128,686.65	\$78,133.02	\$50,553.63
Conway Middle	\$62,816.40	\$32,716.88	\$95,533.28	\$51,058.67	\$44,474.61
Corner Lake Middle	\$88,117.45	\$44,058.73	\$132,176.18	\$81,493.05	\$50,683.13
Cypress Creek High	\$274,821.75	\$137,847.00	\$412,668.75	\$445,700.18	\$(33,031.43)
Cypress Springs Elementary	\$101,204.20	\$55,401.00	\$156,605.20	\$208,947.35	\$(52,342.15)
Deerwood Elementary	\$73,285.80	\$39,260.00	\$112,545.80	\$98,975.49	\$13,570.31
Devereux Treatment Program	\$17,926.20	\$8,963.10	\$26,889.30	\$18,048.43	\$8,840.87
Dillard Street Elementary	\$68,923.55	\$36,643.00	\$105,566.55	\$88,539.39	\$17,027.16
Discovery Middle	\$88,117.45	\$47,112.30	\$135,229.75	\$84,895.52	\$50,334.23
Dommerich Elementary	\$69,796.00	\$37,079.00	\$106,875.00	\$90,461.96	\$16,413.04
Dover Shores Elementary	\$56,709.25	\$27,482.00	\$84,191.25	\$50,039.89	\$34,151.36
Dr. Phillips Elementary	\$90,734.80	\$46,240.00	\$136,974.80	\$103,197.05	\$33,777.75
Dr. Phillips High	\$232,944.15	\$123,452.00	\$356,396.15	\$408,535.18	\$(52,139.03)
Dream Lake Elementary	\$89,862.35	\$49,293.00	\$139,155.35	\$152,817.39	\$(13,662.04)
Eagle Creek Elementary	\$108,183.80	\$52,783.00	\$160,966.80	\$121,895.25	\$39,071.55
Eagles Nest Elementary	\$83,655.60	\$47,803.00	\$131,458.60	\$256,574.57	\$(125,115.97)
East Lake Elementary	\$52,347.00	\$33,153.00	\$85,500.00	\$94,187.18	\$(8,687.18)

East River High	\$168,382.85	\$88,117.00	\$256,499.85	\$297,660.32	\$(41,160.47)
Eccleston Elementary	\$54,612.50	\$27,306.00	\$81,918.50	\$39,053.47	\$42,865.03
Edgewater High	\$157,913.45	\$79,393.00	\$237,306.45	\$247,785.17	\$(10,478.72)
Endeavor Elementary	\$73,285.80	\$45,804.00	\$119,089.80	\$123,326.29	\$(4,236.49)
Engelwood Elementary	\$83,011.00	\$41,506.00	\$124,517.00	\$120,288.39	\$4,228.61
Ese Transition	\$59,754.00	\$29,877.00	\$89,631.00	\$29,780.48	\$59,850.52
Esteem Academy	\$18,822.51	\$9,411.26	\$28,233.77	\$186.32	\$28,047.45
Evans High	\$207,147.20	\$111,043.00	\$318,190.20	\$349,112.48	\$(30,922.28)
Forsyth Woods Elementary	\$51,474.55	\$31,844.00	\$83,318.55	\$56,279.13	\$27,039.42
Frangus Elementary	\$76,775.60	\$34,898.00	\$111,673.60	\$242,595.72	\$(130,922.12)
Freedom High	\$203,280.85	\$105,130.00	\$308,410.85	\$316,626.65	\$(8,215.80)
Freedom Middle	\$125,632.80	\$61,507.73	\$187,140.53	\$137,839.16	\$49,301.37
Glenridge Middle	\$114,290.95	\$58,890.38	\$173,181.33	\$160,179.07	\$13,002.26
Gotha Middle	\$107,311.35	\$58,890.38	\$166,201.73	\$170,039.05	\$(3,837.32)
Hamlin Elementary (89-E-W-4)	\$65,433.75	\$31,844.00	\$97,277.75	\$23,002.19	\$74,275.56
Hamlin Middle	\$77,648.05	\$34,025.55	\$111,673.60	\$66,476.53	\$45,197.07
Hiawassee Elementary	\$92,841.25	\$47,513.00	\$140,354.25	\$193,974.66	\$(53,620.41)
Hidden Oaks Elementary	\$64,561.30	\$35,334.00	\$99,895.30	\$51,778.27	\$48,117.03
Hillcrest Elementary	\$53,219.45	\$27,918.00	\$81,137.45	\$52,600.07	\$28,537.38
Horizon High	\$159,658.35	\$76,339.00	\$235,997.35	\$290,911.48	\$(54,914.13)
Horizon West Middle	\$123,015.45	\$62,380.18	\$185,395.63	\$199,821.19	\$(14,425.56)
Hospital Homebound	\$126,578.89	\$63,289.45	\$189,868.34	\$173.47	\$189,694.87
Howard Middle	\$92,479.70	\$47,112.30	\$139,592.00	\$126,420.07	\$13,171.93
Hungerford Elementary	\$43,819.60	\$22,408.00	\$66,227.60	\$34,884.78	\$31,342.82
Hunters Creek Elementary	\$105,566.45	\$60,199.00	\$165,765.45	\$104,232.14	\$61,533.31
Hunters Creek Middle	\$109,928.70	\$56,709.25	\$166,637.95	\$136,820.85	\$29,817.10
Independence Elementary	\$104,694.00	\$47,112.00	\$151,806.00	\$63,585.07	\$88,220.93
Innovation Middle	\$131,739.95	\$65,869.98	\$197,609.93	\$215,384.49	\$(17,774.56)
Ivey Lane Elementary	\$50,243.50	\$25,668.00	\$75,911.50	\$118,217.49	\$(42,305.99)
John Young Elementary	\$94,224.60	\$50,602.00	\$144,826.60	\$102,048.50	\$42,778.10

Jones High	\$134,446.50	\$73,697.00	\$208,143.50	\$378,811.71	\$(170,668.21)
Juvenile Detention	\$23,901.60	\$11,950.80	\$35,852.40	\$-	\$35,852.40
Juvenile Offenders Program	\$7,967.20	\$3,983.60	\$11,950.80	\$-	\$11,950.80
Keenes Crossing Elementary	\$120,398.10	\$66,306.00	\$186,704.10	\$278,945.41	\$(92,241.31)
Kelly Park School (90-K8-N-7)	\$88,117.45	\$47,112.00	\$135,229.45	\$61,329.69	\$73,899.76
Killarney Elementary	\$44,494.95	\$21,811.00	\$66,305.95	\$40,356.86	\$25,949.09
Lake Buena Vista High	\$131,739.95	\$67,179.00	\$198,918.95	\$244,964.36	\$(46,045.41)
Lake Como K-8	\$112,546.05	\$68,051.00	\$180,597.05	\$139,446.91	\$41,150.14
Lake Gem Elementary	\$82,659.70	\$46,309.00	\$128,968.70	\$131,908.74	\$(2,940.04)
Lake George Elementary	\$54,964.35	\$29,663.00	\$84,627.35	\$57,399.38	\$27,227.97
Lake Nona High	\$314,954.45	\$160,967.00	\$475,921.45	\$406,446.55	\$69,474.90
Lake Nona Middle	\$157,041.00	\$82,010.30	\$239,051.30	\$228,586.31	\$10,464.99
Lake Silver Elementary	\$76,684.30	\$42,824.00	\$119,508.30	\$274,152.84	\$(154,644.54)
Lake Sybelia Elementary	\$74,158.25	\$37,079.00	\$111,237.25	\$142,442.76	\$(31,205.51)
Lake Weston Elementary	\$73,180.75	\$37,683.00	\$110,863.75	\$237,321.26	\$(126,457.51)
Lake Whitney Elementary	\$77,648.05	\$41,878.00	\$119,526.05	\$97,336.72	\$22,189.33
Lakemont Elementary	\$82,010.30	\$44,059.00	\$126,069.30	\$132,724.67	\$(6,655.37)
Lakeview Middle	\$81,137.85	\$41,005.15	\$122,143.00	\$158,349.93	\$(36,206.93)
Lakeville Elementary	\$72,413.35	\$37,079.00	\$109,492.35	\$83,415.34	\$26,077.01
Lancaster Elementary	\$68,717.10	\$36,848.00	\$105,565.10	\$234,260.89	\$(128,695.79)
Laureate Park Elementary School	\$118,653.20	\$59,327.00	\$177,980.20	\$102,191.10	\$75,789.10
Lawton Chiles Elementary	\$72,413.35	\$35,334.00	\$107,747.35	\$71,092.30	\$36,655.05
Legacy Middle	\$70,668.45	\$34,461.78	\$105,130.23	\$77,880.30	\$27,249.93
Liberty Middle	\$91,607.25	\$47,984.75	\$139,592.00	\$100,663.68	\$38,928.32
Little River Elementary	\$50,602.10	\$22,684.00	\$73,286.10	\$28,432.57	\$44,853.53
Lockhart Elementary	60,749.90	\$34,359.00	\$95,108.90	\$241,159.67	\$(146,050.77)
Lockhart Middle	\$85,647.40	\$42,325.75	\$127,973.15	\$115,313.21	\$12,659.94
Lovell Elementary	\$84,651.50	\$41,330.00	\$125,981.50	\$79,307.17	\$46,674.33
Magnolia	\$181,761.91	\$90,880.96	\$272,642.87	\$174,825.61	\$97,817.26
Maitland Middle	\$68,923.55	\$37,079.13	\$106,002.68	\$77,804.68	\$28,198.00

Maxey Elementary	\$53,219.45	\$31,408.00	\$84,627.45	\$52,231.59	\$32,395.86
McCoy Elementary	\$54,091.90	\$27,482.00	\$81,573.90	\$59,483.62	\$22,090.28
Meadow Woods Elementary	\$85,500.10	\$51,475.00	\$136,975.10	\$116,560.39	\$20,414.71
Meadow Woods Middle	\$102,076.65	\$51,474.55	\$153,551.20	\$216,144.17	\$ (62,592.97)
Meadowbrook Middle	\$97,598.20	\$50,790.90	\$148,389.10	\$203,601.97	\$ (55,212.87)
Memorial Middle	\$112,536.70	\$55,272.45	\$167,809.15	\$161,773.04	\$6,036.11
Metrowest Elementary	\$70,668.45	\$37,515.00	\$108,183.45	\$133,859.72	\$(25,676.27)
Millennia Elementary	\$103,821.55	\$53,219.00	\$157,040.55	\$189,735.57	\$(32,695.02)
Millennia Gardens Elementary	\$127,475.20	\$58,758.00	\$186,233.20	\$72,081.54	\$114,151.66
Mollie Ray Elementary	\$65,535.00	\$31,129.00	\$96,664.00	\$58,710.85	\$37,953.15
Moss Park Elementary	\$136,102.20	\$63,253.00	\$199,355.20	\$159,959.10	\$39,396.10
Northlake Park Community Elementary	\$72,413.35	\$36,643.00	\$109,056.35	\$98,804.53	\$10,251.82
Oak Hill Elementary	\$52,347.00	\$28,355.00	\$80,702.00	\$67,227.37	\$13,474.63
Oak Ridge High	\$228,061.10	\$115,524.00	\$343,585.10	\$531,451.62	\$(187,866.52)
Oakshire Elementary	\$53,219.45	\$31,844.00	\$85,063.45	\$59,735.46	\$25,327.99
Ocoee Elementary	\$88,117.45	\$44,059.00	\$132,176.45	\$146,647.32	(14,470.87)
Ocoee High	\$186,704.30	\$96,842.00	\$283,546.30	\$362,750.87	\$(79,204.57)
Ocoee Middle	\$109,056.25	\$54,528.13	\$163,584.38	\$135,123.97	\$28,460.41
OCPs Academic Center for Excellence	\$129,467.00	\$62,244.00	\$191,711.00	\$160,630.97	\$31,080.03
OCVS Virtual Instruction Course Offering	\$35,852.40	\$17,926.20	\$53,778.60	\$-	\$53,778.60
Odyssey Middle	\$72,413.35	\$39,696.48	\$112,109.83	\$97,138.71	\$14,971.12
Olympia High	\$208,515.55	\$107,311.00	\$315,826.55	\$394,242.68	\$(78,416.13)
Orange Center Elementary	\$45,874.50	\$24,030.00	\$69,904.50	\$79,254.14	\$(9,349.64)
Orange Youth Academy	\$11,950.80	\$5,975.40	\$17,926.20	\$2,991.12	\$14,935.08
Orlando Gifted Academy	\$55,836.80	\$28,791.00	\$84,627.80	\$62,603.79	\$22,024.01
Orlo Vista Elementary	\$58,981.50	\$31,675.00	\$90,656.50	\$68,436.01	\$22,220.49
Palm Lake Elementary	\$85,500.10	\$45,367.00	\$130,867.10	\$89,668.74	\$41,198.36

Palmetto Elementary	\$95,969.50	\$50,166.00	\$146,135.50	\$66,561.25	\$79,574.25
Panther Lake Elementary	\$77,648.05	\$33,589.00	\$111,237.05	\$149,830.36	\$(38,593.31)
Pershing K-8	\$129,995.05	\$70,232.00	\$200,227.05	\$112,928.73	\$87,298.32
Phillis Wheatley Elementary	\$62,258.25	\$30,583.00	\$92,841.25	\$164,488.41	\$(71,647.16)
Piedmont Lakes Middle	\$110,801.15	\$55,836.80	\$166,637.95	\$218,806.85	\$(52,168.90)
Pinar Elementary	\$46,239.85	\$24,865.00	\$71,104.85	\$25,827.52	\$45,277.33
Pine Hills Elementary	\$84,651.50	\$43,322.00	\$127,973.50	\$163,240.76	\$(35,267.26)
Pineloch Elementary	\$114,686.25	\$62,804.00	\$177,490.25	\$229,582.11	\$(52,091.86)
Pinewood Elementary	\$89,564.50	\$48,059.00	\$137,623.50	\$247,162.09	\$(109,538.59)
Positive Pathways Transition Center	\$108,324.25	\$54,162.12	\$162,486.37	\$52,351.02	\$(110,135.35)
Prairie Lake Elementary	\$94,224.60	\$51,038.00	\$145,262.60	\$72,234.78	\$73,027.82
Princeton Elementary	\$60,199.05	\$33,589.00	\$93,788.05	\$77,821.06	\$15,966.99
Project Compass	\$13,942.60	\$6,971.30	\$20,913.90	\$-	\$20,913.90
Randall Academy	\$7,967.20	\$3,983.60	\$11,950.80	\$-	\$11,950.80
Ridgewood Park Elementary	\$65,535.00	\$36,044.00	\$101,579.00	\$235,128.30	\$(133,549.30)
Riverdale Elementary	\$71,540.90	\$38,824.00	\$110,364.90	\$55,787.94	\$54,576.96
Riverside Elementary	\$72,700.70	\$39,338.00	\$112,038.70	\$97,927.05	\$14,111.65
Roberto Clemente Middle	\$94,224.60	\$44,931.18	\$139,155.78	\$84,206.80	\$54,948.98
Robinswood Middle	\$132,454.70	\$57,762.20	\$190,216.90	\$242,987.09	\$(52,770.19)
Rock Lake Elementary	\$50,243.50	\$25,122.00	\$75,365.50	\$33,293.42	\$42,072.08
Rock Springs Elementary	\$96,841.95	\$53,656.00	\$150,497.95	\$223,332.27	\$(72,834.32)
Rolling Hills Elementary	\$70,708.90	\$35,852.00	\$106,560.90	\$114,611.75	\$(8,050.85)
Rosemont Elementary	\$75,365.25	\$38,775.00	\$114,140.25	\$52,663.43	\$61,476.82
Sadler Elementary	\$95,606.40	\$48,301.00	\$143,907.40	\$177,748.20	\$(33,840.80)
Sally Ride Elementary	\$63,688.85	\$33,153.00	\$96,841.85	\$105,993.95	\$(9,152.10)
Sand Lake Elementary	\$92,479.70	\$52,783.00	\$145,262.70	\$239,050.34	\$(93,787.64)
Shenandoah Elementary	\$72,413.35	\$37,952.00	\$110,365.35	\$70,352.52	\$40,012.83
Shingle Creek Elementary	\$102,577.70	\$53,281.00	\$155,858.70	\$196,457.18	\$(40,598.48)
Silver Pines Academy K-12 LC	\$119,508.00	\$59,754.00	\$179,262.00	\$134,942.63	\$44,319.37
Simon Youth Found Acad Mktplce	\$11,950.80	\$5,975.40	\$17,926.20	\$12,120.54	\$5,805.66

South Creek Middle	\$110,801.15	\$53,655.68	\$164,456.83	\$155,181.15	\$9,275.68
Southwest Middle	\$134,357.30	\$67,178.65	\$201,535.95	\$178,836.72	\$22,699.23
Southwood Elementary	\$63,688.85	\$33,589.00	\$97,277.85	\$43,030.11	\$54,247.74
Spring Lake Elementary	\$55,836.80	\$30,100.00	\$85,936.80	\$127,670.76	\$(41,733.96)
Stone Lakes Elementary	\$87,245.00	\$47,112.00	\$134,357.00	\$120,458.87	\$13,898.13
Stonewyck Elementary (30-E-Se-3)	\$66,306.20	\$34,026.00	\$100,332.20	\$76,532.28	\$23,799.92
Summerlake Elementary	\$82,882.75	\$41,441.00	\$124,323.75	\$86,160.03	\$38,163.72
Sun Blaze Elementary	\$123,015.45	\$63,689.00	\$186,704.45	\$174,871.10	\$11,833.35
Sunridge Elementary	\$73,285.80	\$37,952.00	\$111,237.80	\$73,657.64	\$37,580.16
Sunridge Middle	\$116,035.85	\$62,816.40	\$178,852.25	\$152,949.62	\$25,902.63
Sunrise Elementary	\$66,306.20	\$35,770.00	\$102,076.20	\$106,753.53	\$(4,677.33)
Sunset Park Elementary	\$106,438.90	\$55,401.00	\$161,839.90	\$200,577.94	\$(38,738.04)
Sunshine Elementary	\$103,821.55	\$54,528.00	\$158,349.55	\$228,894.94	\$(70,545.39)
Tangelo Park Elementary	\$65,535.00	\$34,406.00	\$99,941.00	\$106,204.77	\$(6,263.77)
Thornebrooke Elementary	\$82,882.75	\$42,314.00	\$125,196.75	\$89,756.49	\$35,440.26
Three Points Elementary	\$47,984.75	\$27,046.00	\$75,030.75	\$93,625.67	\$(18,594.92)
Tildenville Elementary	\$64,561.30	\$35,334.00	\$99,895.30	\$70,214.64	\$29,680.66
Timber Creek High	\$258,245.20	\$130,431.00	\$388,676.20	\$313,591.13	\$75,085.07
Timber Lakes Elementary	\$82,882.75	\$40,569.00	\$123,451.75	\$77,928.70	\$45,523.05
Timber Springs Middle	\$89,862.35	\$46,239.85	\$136,102.20	\$114,626.89	\$21,475.31
Union Park Elementary	\$56,709.25	\$28,355.00	\$85,064.25	\$42,039.22	\$43,025.03
Union Park Middle	\$88,635.10	\$41,329.85	\$129,964.95	\$144,131.22	\$(14,166.27)
Universal Education Center	\$13,942.60	\$6,971.30	\$20,913.90	\$1,317.10	\$19,596.80
University High	\$210,260.45	\$100,768.00	\$311,028.45	\$317,244.03	\$(6,215.58)
Ventura Elementary	\$80,667.90	\$39,836.00	\$120,503.90	\$76,709.96	\$43,793.94
Village	\$3,983.60	\$1,991.80	\$5,975.40	\$-	\$5,975.40
Village Park Elementary	\$69,796.00	\$33,589.00	\$103,385.00	\$80,389.17	\$22,995.83
Vista Lakes Elementary	\$79,392.95	\$44,059.00	\$123,451.95	\$172,764.96	\$(49,313.01)
Vista Pointe Elementary	\$63,688.85	\$30,100.00	\$93,788.85	\$65,363.14	\$28,425.71
Walker Middle	\$94,610.50	\$50,292.95	\$144,903.45	\$175,153.78	\$(30,250.33)

Washington Shores Elementary	\$51,335.75	\$28,399.00	\$79,734.75	\$38,238.45	\$41,496.30
Washington Shores Primary LC	\$11,950.80	\$5,975.40	\$17,926.20	\$19,656.95	\$(1,730.75)
Water Spring Elementary	\$129,995.05	\$68,487.00	\$198,482.05	\$212,750.65	\$(14,268.60)
Water Spring Middle	\$68,051.10	\$29,663.30	\$97,714.40	\$63,483.08	\$34,231.32
Waterbridge Elementary	\$61,071.50	\$31,408.00	\$92,479.50	\$42,639.41	\$49,840.09
Waterford Elementary	\$63,688.85	\$33,153.00	\$96,841.85	\$103,266.55	\$(6,424.70)
Wedgfield K-8	\$102,949.10	\$51,911.00	\$154,860.10	\$107,186.53	\$47,673.57
Wekiva High	\$160,530.80	\$88,554.00	\$249,084.80	\$429,208.73	\$(180,123.93)
West Creek Elementary	\$88,117.45	\$46,240.00	\$134,357.45	\$118,928.27	\$15,429.18
West Oaks Elementary	\$69,713.00	\$29,877.00	\$99,590.00	\$84,738.34	\$14,851.66
West Orange High	\$214,622.70	\$105,130.00	\$319,752.70	\$430,595.15	\$(110,842.45)
Westbrooke Elementary	\$55,836.80	\$30,100.00	\$85,936.80	\$102,542.93	\$(16,606.13)
Westpointe Elementary	\$73,285.80	\$41,005.00	\$114,290.80	\$57,318.86	\$56,971.94
Westridge Middle	\$112,546.05	\$58,017.93	\$170,563.98	\$69,143.63	\$101,420.35
Wetherbee Elementary	\$108,183.80	\$56,709.00	\$164,892.80	\$102,152.28	\$62,740.52
Whispering Oak Elementary	\$92,479.70	\$46,676.00	\$139,155.70	\$130,690.50	\$8,465.20
Windermere Elementary	\$74,158.25	\$36,643.00	\$110,801.25	\$53,709.51	\$57,091.74
Windermere High	\$207,643.10	\$111,674.00	\$319,317.10	\$356,592.36	\$(37,275.26)
Windy Ridge K-8	\$145,699.15	\$76,339.00	\$222,038.15	\$185,056.96	\$36,981.19
Winegard Elementary	\$73,285.80	\$38,388.00	\$111,673.80	\$92,589.76	\$19,084.04
Winter Park High	\$266,969.70	\$134,357.00	\$401,326.70	\$477,329.31	\$(76,002.61)
Wolf Lake Elementary	\$90,734.80	\$45,367.00	\$136,101.80	\$104,747.37	\$31,354.43
Wolf Lake Middle	\$109,056.25	\$54,091.90	\$163,148.15	\$164,493.44	\$(1,345.29)
Wyndham Lakes Elementary	\$92,479.70	\$43,186.00	\$135,665.70	\$141,715.09	\$(6,049.39)
Zellwood Elementary	\$51,474.55	\$27,482.00	\$78,956.55	\$52,592.66	\$26,363.89
TOTALS	\$20,818,584.82	\$10,724,017.42	\$31,542,602.23	\$30,843,875.72	\$698,726.51