

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY			
DISTRICT SUMMARY BUDGET			
Fiscal Year 2002-2003			
SECTION I. ASSESSMENT AND MILLAGE LEVIES			Page 1
A. Certification of Taxable Value of Property in County by Property Appraiser			
Nonexempt Assessed Valuation:			8,930,818,936.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort Tax	6.0230		6.0230
2. Current Operating Discretionary Tax	0.6880		0.6880
3. Additional Millage			
4. Capital Improvement Tax	1.7010		1.7010
5. Interest and Sinking Tax			
TOTAL MILLS	8.4120		8.4120

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY		
DISTRICT SUMMARY BUDGET		
For Fiscal Year Ended June 30, 2003		
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SECTION II. GENERAL FUND - FUND 100		
	Account	
ESTIMATED REVENUES	Number	
FEDERAL:		
Federal Impact, Current Operations	3121	4,068,131.00
Reserve Officers Training Corps (ROTC)	3191	242,000.00
Miscellaneous Federal Direct	3199	800,000.00
Total Federal Direct	3100	5,110,131.00
FEDERAL THROUGH STATE:		
Medicaid	3202	150,000.00
National Forest Funds	3255	
Miscellaneous Federal through State	3299	
Total Federal Through State	3200	150,000.00
STATE:		
Florida Education Finance Program	3310	80,486,529.00
Workforce Development	3315	2,431,165.00
Workforce Development Capitalization Incentive Grant	3316	
Adults With Disabilities	3318	
CO & DS Withheld for Administrative Expense	3323	17,000.00
Teachers Lead Program	3334	189,701.00
Diagnostic and Learning Resources Centers	3335	
Instructional Materials	3336	2,530,169.00
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	65,000.00
District Discretionary Lottery Funds	3344	4,026,376.00
Transportation	3354	5,235,040.00
School Recognition Funds	3361	
Teacher Recruitment and Retention	3362	
Excellent Teaching Program	3363	
Preschool Projects	3372	1,131,628.96
Reading Programs	3373	
Public School Technology	3375	748,014.00
Teacher Training	3376	431,442.00
Full Service Schools	3378	
Charter School Capital Outlay Funding	3397	
Other Miscellaneous State Revenue	3399	45,000.00
Total State	3300	97,337,064.96
LOCAL:		
District School Tax	3411	56,937,989.00
Tax Redemptions	3421	75,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	
Interest, Including Profit On Investments	3430	700,000.00
Gifts, Grants & Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	430,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	893,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,053,889.38
Total Local	3400	60,089,878.38
TOTAL ESTIMATED REVENUES		162,687,074.34
OTHER FINANCING SOURCES:		
Proceeds from Loans	3720	
Sale of Fixed Assets	3730	
Loss Recoveries	3740	97,944.45
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,700,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,700,000.00
TOTAL OTHER FINANCING SOURCES		2,797,944.45
FUND BALANCE, JULY 1, 2002	2800	21,486,501.36
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		186,971,520.15
(Continued)		

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY									
DISTRICT SUMMARY BUDGET									
For Fiscal Year Ended June 30, 2003									
SECTION II. GENERAL FUND - FUND 100 (Continued)									
									Page 3
	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	103,071,890.05	72,153,494.94	16,943,302.77	6,793,286.45	25,223.55	5,212,899.93	940,443.93	1,003,238.48
Pupil Personnel Services	6100	6,207,321.15	4,762,975.90	1,122,771.06	189,511.70	2,200.00	110,128.70	16,219.79	3,514.00
Instructional Media Services	6200	2,677,749.50	1,910,126.97	507,730.99	22,128.11		66,494.52	166,268.91	5,000.00
Instruction & Curriculum Development Services	6300	2,662,598.11	1,618,503.91	352,666.03	439,156.78	914.00	180,342.45	13,295.61	57,719.33
Instructional Staff Training Services	6400	868,569.90	510,122.50	44,782.77	118,557.90		24,525.03	118,137.30	52,444.40
Board	7100	2,749,928.01	207,731.00	156,186.00	2,328,964.00		12,451.01	300.00	44,296.00
General Administration	7200	295,706.14	185,928.00	38,567.00	46,576.70		8,940.44	900.00	14,794.00
School Administration	7300	12,443,670.24	9,519,661.31	2,215,438.80	400,908.01		157,889.24	118,815.85	30,957.03
Facilities Acquisition & Construction	7400	205,906.39	102,432.00	22,493.00	51,967.60		2,519.26	26,294.53	200.00
Fiscal Services	7500	1,407,934.95	889,666.93	205,437.02	291,004.00	500.00	13,100.00	6,662.00	1,565.00
Central Services	7700	6,161,542.24	2,348,469.00	1,669,846.81	1,758,162.44	5,300.00	190,145.34	132,953.65	56,665.00
Pupil Transportation Services	7800	7,075,942.98	4,429,680.65	1,763,479.07	475,811.01	197,118.36	143,743.82	30,190.07	35,920.00
Operation of Plant	7900	11,072,916.41	3,628,653.81	896,261.61	1,547,776.31	3,553,354.92	357,588.40	71,508.27	1,017,773.09
Maintenance of Plant	8100	5,730,460.78	2,327,424.56	626,728.51	1,824,736.05	85,500.00	398,248.63	462,106.26	5,716.77
Community Services	9100	1,340,555.82	452,964.01	129,619.37	36,804.16		607,558.41	40,453.62	73,156.25
Debt Service	9200	38,618.09							38,618.09
TOTAL APPROPRIATIONS		164,011,310.76	105,047,835.49	26,695,310.81	16,325,351.22	3,870,110.83	7,486,575.18	2,144,549.79	2,441,577.44
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE, JUNE 30, 2003	2700	22,960,209.39							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		186,971,520.15							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY		
DISTRICT SUMMARY BUDGET		
For Fiscal Year Ended June 30, 2003		
SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410		Page 4
ESTIMATED REVENUES	Account	
	Number	
FEDERAL THROUGH STATE:		
National School Lunch Act	3260	3,282,934.00
U.S.D.A. Donated Foods	3265	363,000.00
Miscellaneous Federal Through State	3299	
Total Federal Through State	3200	3,645,934.00
STATE:		
School Breakfast Supplement	3337	
School Lunch Supplement	3338	125,000.00
Other Miscellaneous Revenue	3399	
Total State	3300	125,000.00
LOCAL:		
Interest, Including Profit on Investments	3430	9,000.00
Gifts, Grants & Bequests	3440	
Food Service	3450	3,759,104.00
Other Miscellaneous Local Revenues	3495	1,639.46
Total Local	3400	3,769,743.46
TOTAL ESTIMATED REVENUES		7,540,677.46
OTHER FINANCING SOURCES:		
Proceeds of Loans	3720	
Proceeds from Sale of Fixed Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2002	2800	1,824,111.63
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		9,364,789.09
(Continued)		
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**DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2003**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)**

APPROPRIATIONS	Account Number	
FOOD SERVICES: (Function 7600)		
Salaries	100	2,503,412.00
Employee Benefits	200	797,115.00
Purchased Services	300	272,075.95
Energy Services	400	104,354.65
Materials and Supplies	500	3,314,933.42
Capital Outlay	600	646,670.10
Other Expenses	700	417,364.03
TOTAL APPROPRIATIONS	7600	8,055,925.15
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2003	2700	1,308,863.94
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		9,364,789.09

**DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2003**

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE:		
Vocational Education Acts	3201	251,459.85
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	85,110.31
Drug Free Schools	3227	26,686.74
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	4,889,723.41
Elementary and Secondary Education Act, Title I	3240	4,924,261.17
Adult General Education	3251	617.34
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title VI	3270	284,926.00
Miscellaneous Federal Through State	3299	167,905.93
Total Federal Through State	3200	10,630,690.75
STATE:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
Interest, Including Profit on Investments	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	1,359.39
Total Local	3400	1,359.39
TOTAL ESTIMATED REVENUES		10,632,050.14
OTHER FINANCING SOURCES:		
Proceeds of Loans	3720	
Sale of Fixed Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2002	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		10,632,050.14

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY		
DISTRICT SUMMARY BUDGET		
For Fiscal Year Ended June 30, 2003		
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SECTION V. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490		Page 8
ESTIMATED REVENUES		
	Account	
	Number	
Interest, Including Profit on Investments	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	
OTHER FINANCING SOURCES		
Transfers In:		
Transfer from General Fund	3610	
Transfer from Debt Service Funds	3620	
Transfer from Capital Projects Funds	3630	
Interfund	3650	
Transfer from Permanent Funds	3660	
Transfer from Internal Service Funds	3670	
Transfer from Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2002	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		
APPROPRIATIONS		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES:		
Transfers Out: (Function 9700)		

To General Fund	910	
To Debt Service Funds	920	
To Captial Project Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2003	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		
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220	230	240	250	290
Special Act Bonds (Race Track)	Section 237.161/ 237.162 F.S. Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service
190,750.00				
190,750.00				
15,000.00				138,260.00
15,000.00				138,260.00
205,750.00				138,260.00
	415,628.77			2,297,722.00
	415,628.77			2,297,722.00
	415,628.77			2,297,722.00
791,707.86	156.78			2,522,981.60
997,457.86	415,785.55			4,958,963.60

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	DISTRICT SUMMARY BUDGET											
	For Fiscal Year Ended June 30, 2003											
	SECTION VII. CAPITAL PROJECTS FUNDS											
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	ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 237.161/ 237.162 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap Improvements Section 236.25(2)	380 Voted Capital Improvements	390 Other Capital Projects
	Other Federal Through State	3290										
	CO & DS Distributed to Districts	3321	121,135.00						121,135.00			
	Interest on Undistributed CO & DS	3325										
	Racing Commission Funds	3341										
	Public Education Capital Outlay (PECO)	3391	2,108,784.00				2,108,784.00					
	Classrooms First Program	3392										
	School Infrastructure Thrift Program	3393										
	Effort Index Grants	3394										
	Smart Schools Small County Asst. Program	3395										
	Class Size Reduction/Capital Outlay	3396										
	Charter School Capital Outlay Funding	3397	83,688.00									83,688.00
	Other Miscellaneous State Revenue	3399										
	District Local Capital Improvement Tax	3413	14,431,757.00							14,431,757.00		
	Local Sales Tax	3418										
	Tax Redemptions	3421										
	Interest, Including Profit on Investments	3430	200,000.00				41,216.00		3,865.00	154,919.00		
	Gifts, Grants, and Bequests	3440	150,000.00									150,000.00
	Miscellaneous Local Sources	3490										
	Impact Fees	3496										
	Refunds of Prior Year Expenditures	3497										
	Total Estimated Revenues		17,095,364.00				2,150,000.00		125,000.00	14,586,676.00		233,688.00
	OTHER FINANCING SOURCES											
	Sale of Bonds	3710										
	Proceeds of Loans	3720										
	Sale of Fixed Assets	3730	186,974.90									186,974.90
	Loss Recoveries	3740										
	Proceeds of Certificates of Participation	3750										
	Transfers In:											
	From General Fund	3610										
	From Debt Service Funds	3620										
	From Special Revenue Funds	3640										
	Interfund (Capital Projects Only)	3650										
	From Permanent Funds	3660										
	From Internal Service Funds	3670										
	From Enterprise Funds	3690										
	Total Transfers In	3600										
	TOTAL OTHER FINANCING SOURCES		186,974.90									186,974.90
	FUND BALANCES, JULY 1, 2002	2800	12,556,542.89			308.12	3,066,789.16		30,122.80	5,329,102.76		4,130,220.05
	TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		29,838,881.79			308.12	5,216,789.16		155,122.80	19,915,778.76		4,550,882.95
	(Continued)											
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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY											
DISTRICT SUMMARY BUDGET											
For Fiscal Year Ended June 30, 2003											
SECTION VII. CAPITAL PROJECTS FUNDS (Continued)											Page 12
APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 237.161/ 237.162 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap Improvements Section 236.25(2)	380 Voted Capital Improvements	390 Other Capital Projects
Expenditures: (Function 7400)											
Library Books (New Libraries)	610										
Audio Visual Materials	620	10,580.20									10,580.20
Buildings and Fixed Equipment	630	2,276,890.46				250,939.72			1,385,673.26		640,277.48
Furniture, Fixtures, and Equipment	640	2,635,765.84			16.23	91,453.74			1,516,475.27		1,027,820.60
Motor Vehicles (Including Buses)	650	183,815.83							183,815.83		
Land	660										
Improvements Other Than Buildings	670	970,117.21				570,362.94			394,820.82		4,933.45
Remodeling and Renovations	680	17,341,828.74				3,964,949.85		125,000.00	10,977,716.58		2,274,162.31
Computer Software	690	40,682.40			59.70				17,149.49		23,473.21
Redemption of Principal	710										
Interest	720										
Dues and Fees	730										
TOTAL APPROPRIATIONS	7400	23,459,680.68			75.93	4,877,706.25		125,000.00	14,475,651.25		3,981,247.25
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
To General Fund	910	2,700,000.00							2,700,000.00		
To Debt Service Funds	920	2,713,350.77							2,713,350.77		
To Special Revenue Funds	940										
Interfund (Capital Projects Only)	950										
To Permanent Funds	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700	5,413,350.77							5,413,350.77		
TOTAL OTHER FINANCING USES		5,413,350.77							5,413,350.77		
FUND BALANCES, JUNE 30, 2003	2700	965,850.34			232.19	339,082.91		30,122.80	26,776.74		569,635.70
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		29,838,881.79			308.12	5,216,789.16		155,122.80	19,915,778.76		4,550,882.95

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY		
DISTRICT SUMMARY BUDGET		
For Fiscal Year Ended June 30, 2003		
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SECTION VIII. PERMANENT FUND - FUND 000		Page 13
	Account	
ESTIMATED REVENUES	Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		
OTHER FINANCING SOURCES:		
Proceeds from the Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
Transfers from General Fund	3610	
Transfers from Debt Service Funds	3620	
Transfers from Capital Project Funds	3630	
Transfers from Special Revenue Funds	3640	
Transfers from Internal Service Funds	3670	
Transfers from Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2002	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Community Services	9100	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Appropriations		
OTHER FINANCING USES		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2003	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		
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**DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2003**

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SECTION IX. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911	912	913	914	915	921	922
			Self Insurance Consortium	Self Insurance Consortium	Self Insurance Consortium	Self Insurance Consortium	Self Insurance Consortium	Other Enterprise	Other Enterprise
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
TRANSFERS IN :									
Transfers from General Fund	3610								
Transfers from Debt Service Funds	3620								
Transfers from Capital Project Funds	3630								
Transfers from Special Revenue Funds	3640								
Interfund Transfers	3650								
Transfers from Permanent Funds	3660								
Transfers from Internal Service Funds	3670								
Total Transfers In	3600								
NET ASSETS, JULY 1, 2002	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest Expense	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
TRANSFERS OUT: (Function 9700)									
Transfers to General Fund	910								
Transfers to Debt Service Funds	920								
Transfers to Capital Project Funds	930								
Transfers to Special Revenue Funds	940								
Interfund Transfers	950								
Transfers to Permanent Funds	960								
Transfers to Internal Service Funds	970								
Total Transfers Out	9700								
NET ASSETS, JUNE 30, 2003	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS									

ESE 139

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SECTION X. INTERNAL SERVICE FUNDS			Page 15						
ESTIMATED REVENUES	Account		711	712	713	714	715	731	791
	Number	Totals	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs	Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
TRANSFERS IN:									
Transfers from General Fund	3610								
Transfers from Debt Service Funds	3620								
Transfers from Capital Project Funds	3630								
Transfers from Special Revenue Funds	3640								
Interfund Transfers	3650								
Transfers from Permanent Funds	3660								
Transfers from Enterprise Funds	3690								
Total Transfers In	3600								
NET ASSETS, JULY 1, 2002	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS									
ESTIMATED EXPENSES									
Object									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest Expense	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
TRANSFERS OUT: (Function 9700)									
Transfers to General Fund	910								
Transfers to Debt Service Funds	920								
Transfers to Capital Project Funds	930								
Transfers to Special Revenue Funds	940								
Interfund Transfers	950								
Transfers to Permanent Funds	960								
Transfers to Enterprise Funds	990								
Total Transfers Out	9700								
NET ASSETS, JUNE 30, 2003	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS									
ESE 139									

School District of Okaloosa County
General Operating Fund
Revenue Comparison
FY 2002-2003



Revenue Comparison

Object Group	Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Estimated Revenue	\$ Increase (Decrease)
Federal - Direct Sources					
3121	PL 81-874, Federal Impact, Current Operations	\$4,850,387.64	\$5,954,811.91	\$3,643,131.00	(\$2,311,680.91)
3122	PL 81-874 Federal Impact, Handicap	374,865.50	369,210.00	425,000.00	55,790.00
3141	Troops to Teachers Incentive	37,555.60	51,374.41	0.00	(51,374.41)
3191	ROTC	331,914.87	276,371.60	242,000.00	(34,371.60)
3192	Department of Defense - PL 102-484	915,076.56	826,069.65	800,000.00	(26,069.65)
Federal - Direct Sources		6,509,800.17	7,477,837.57	5,110,131.00	(2,367,706.57)
Federal Through State Sources					
3203	Medicaid Reimbursement	0.00	463,465.20	150,000.00	(313,465.20)
3214	AmeriCorps - OWCC	0.00	0.00	0.00	0.00
3255	National Forest Funds	267.13	356.38	0.00	(356.38)
3299	Miscellaneous Federal Thru State	0.00	63,138.55	0.00	(63,138.55)
Federal Through State Sources		267.13	526,960.13	150,000.00	(376,960.13)
State					
3303	Applied Science / Tech - FWBHS	0.00	0.00	0.00	0.00
3302	Tobacco Prevention and Intervention	0.00	29,648.50	0.00	(29,648.50)
3305	Alt. School/Pub Private Partnership	108,450.00	0.00	0.00	0.00
3304	Project Child	0.00	83,000.00	0.00	(83,000.00)
3306	Juvenile Justice - Prevention	0.00	0.00	0.00	0.00
3307	Reading Enhancement Grant	57,532.51	74,808.00	0.00	(74,808.00)
3308	Project Connect	6,500.00	3,000.00	0.00	(3,000.00)
3310	Florida Education Finance Program	60,475,647.00	56,604,848.00	59,642,893.00	3,038,045.00
3311	Safe Schools	644,804.00	591,197.00	620,179.00	28,982.00
3312	Supplemental Academic Instruction	9,257,717.00	9,054,856.00	9,054,856.00	0.00
3313	ESE Guarantee	11,370,863.00	11,282,052.00	11,168,601.00	(113,451.00)
3315	Workforce Development	2,734,503.00	2,424,895.00	2,431,165.00	6,270.00
3316	Extended Access to Media	12,795.00	0.00	0.00	0.00
3317	Vocational Performance (PBIF)	3,230.00	0.00	0.00	0.00
3323	CO & DS Withheld for Adm Exp	16,314.09	16,263.69	17,000.00	736.31
3327	Even Start	83,000.00	100,688.83	45,777.96	(54,910.87)
3328	Florida First Start	94,742.43	80,239.00	84,378.00	4,139.00
3329	Teacher Training	450,667.00	444,997.00	431,442.00	(13,555.00)
3330	Teacher Recruitment & Retention	699,230.00	1,888,635.00	0.00	(1,888,635.00)
3331	Outstanding Teachers - D & F Schools	13,520.00	0.00	0.00	0.00
State Sources - Continued					

School District of Okaloosa County
General Operating Fund
Revenue Comparison
FY 2002-2003



Revenue Comparison

Object Group	Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Estimated Revenue	\$ Increase (Decrease)
3333	Library Automation - Sunlink	19,150.00	0.00	0.00	0.00
3335	Teacher Lead	189,769.00	191,181.00	189,701.00	(1,480.00)
3336	Instructional Materials	2,272,591.00	2,512,631.00	2,530,169.00	17,538.00
3337	Educational Technology	781,144.00	770,101.00	748,014.00	(22,087.00)
3339	Failure Free Reading/Bridges	51,000.00	0.00	0.00	0.00
3342	State Forest Funds	48,000.00	10,879.82	0.00	(10,879.82)
3343	State License Tax	121,176.66	64,051.14	65,000.00	948.86
3344	Discretionary Lottery	2,275,389.00	2,723,448.00	2,077,437.00	(646,011.00)
3348	Passo/Alternative Assessment	15,000.00	13,000.00	0.00	(13,000.00)
3349	Intangible Property Tax	4,781.01	5,626.60	5,000.00	(626.60)
3352	Governor's Ment. Initiative	20,000.00	9,900.00	0.00	(9,900.00)
3354	Transportation	5,107,242.00	5,141,099.00	5,235,040.00	93,941.00
3362	School Recognition	1,032,588.00	1,425,932.00	1,948,939.00	523,007.00
3363	Excellent Teaching Program	0.00	55,844.52	0.00	(55,844.52)
3364	Boys & Girls Club	38,157.88	44,355.00	0.00	(44,355.00)
3365	Full Service Schools	100,000.00	85,857.00	0.00	(85,857.00)
3372	Preschool Projects	841,403.00	808,431.00	1,001,473.00	193,042.00
3378	Okaloosa County Compact Program	40,000.00	0.00	0.00	0.00
3379	Fuel Tax Refund	49,480.70	62,115.45	40,000.00	(22,115.45)
3396	Challenge Grants - Countywide	0.00	0.00	0.00	0.00
State Sources		99,036,387.28	96,603,580.55	97,337,064.96	733,484.41
Local Sources					
3401	Print Shop Postage	32,647.74	30,181.24	30,000.00	(181.24)
3402	Print Shop Printing	338,084.03	285,963.98	309,000.00	23,036.02
3403	Okaloosa Academy Transportation	14,999.89	0.00	0.00	0.00
3404	Services to Okaloosa Academy	0.00	0.00	0.00	0.00
3407	Wireless One Contract	10,374.00	10,584.00	10,500.00	(84.00)
3411	District School Taxes	51,321,894.83	52,759,225.91	56,937,989.00	4,178,763.09
3417	Crestview Aerospace	22,778.00	0.00	0.00	0.00
3421	Tax Redemptions	77,963.91	19,634.11	75,000.00	55,365.89
3424	Tuition - Foreign Students	4,706.57	0.00	0.00	0.00
3425	Rent/Use of Facilities	0.00	65,511.81	15,925.18	(49,586.63)
3426	Course Fees - Bay Area Vo Tech	467,008.52	481,479.99	430,000.00	(51,479.99)
3427	Course Fees - Crestview Vo Tech	500.00	0.00	0.00	0.00
Local Source - Continued					
3428	Supply Fee - Bay Area Vo Tech	20,800.00	18,266.14	0.00	(18,266.14)

School District of Okaloosa County
General Operating Fund
Revenue Comparison
FY 2002-2003



Revenue Comparison

Object Group		FY 2000-2001	FY 2001-2002	FY 2002-2003	\$ Increase
Number	Object Group Name	Actual	Actual	Estimated Revenue	(Decrease)
3431	Interest on Investments	1,683,101.56	650,099.43	700,000.00	49,900.57
3434	Community Enrichment	63,561.00	63,026.94	0.00	(63,026.94)
3435	Pre-K Program Fees	43,130.17	46,008.66	2,513.75	(43,494.91)
3437	Good Neighbor Grant	2,000.00	0.00	0.00	0.00
3438	Florida High School Project	50,746.61	94,550.52	0.00	(94,550.52)
3440	Gifts, Grants & Bequests	73,691.87	1,519.15	0.00	(1,519.15)
3441	Tests & Books - Adult Education	4,525.50	7,403.00	0.00	(7,403.00)
3442	Vo Tech Cafeteria - Payroll	19,291.90	51,436.47	1,692.35	(49,744.12)
3443	Vo Tech Cafeteria - Food Purchase	40,500.00	0.00	0.00	0.00
3445	Test & Books - Bay Area Vo Tech	950.00	875.00	0.00	(875.00)
3447	Printing & Copying Fees	1,085.87	724.64	1,000.00	275.36
3448	Donations	2,974.00	11,534.63	30,506.62	18,971.99
3460	Mary Esther Pre-K Tuition	0.00	26,999.12	0.00	(26,999.12)
3461	Supply Fee - Crestview Vo Tech	0.00	0.00	0.00	0.00
3463	Bob Sikes Child Care	0.00	64,930.25	50,000.00	(14,930.25)
3464	Walker Child Care	79,903.08	78,941.20	65,000.00	(13,941.20)
3465	Purchased Positions - Other	0.00	132,282.55	42,147.08	(90,135.47)
3466	Purchased Positions - Internal	0.00	25,376.25	0.00	(25,376.25)
3468	Southside Child Care	27,788.80	66,203.70	45,000.00	(21,203.70)
3469	Antioch Child Care	115,444.60	125,327.00	105,000.00	(20,327.00)
3470	Northwood Child Care	71,307.05	76,506.60	68,000.00	(8,506.60)
3471	Vocational Equipment - OATC	25,933.45	25,087.42	0.00	(25,087.42)
3472	Longwood Child Care	0.00	0.00	0.00	0.00
3473	Mary Esther Child Care	73,673.10	87,395.05	70,000.00	(17,395.05)
3474	Baker Child Care	35,193.50	38,661.80	30,000.00	(8,661.80)
3475	Bluewater Child Care	182,399.00	166,189.80	140,000.00	(26,189.80)
3476	Edge Child Care	87,842.60	109,279.03	80,000.00	(29,279.03)
3477	Plew Child Care	120,304.39	183,594.61	120,000.00	(63,594.61)
3478	Wright Child Care	128,906.60	156,094.76	120,000.00	(36,094.76)
3485	Restitution Payments - Other	5,000.00	2,916.76	171.26	(2,745.50)
3486	Restitution Payments - David Selby	7,200.00	7,200.00	7,200.00	0.00
3488	Finger Print Program	30,000.00	27,940.00	17,000.00	(10,940.00)
3489	Certificate Fees	25,938.00	24,005.00	16,000.00	(8,005.00)
3490	Miscellaneous Revenue	8,969.03	65,409.92	60,404.57	(5,005.35)
Local Source - Continued					
3492	Transportation - School Activities	0.00	307,890.51	77,546.68	(230,343.83)
3493	Sale of Junk	22,985.55	15,611.00	15,000.00	(611.00)
3494	Federal Indirect Cost Reimbursement	454,761.11	580,654.20	400,000.00	(180,654.20)

**School District of Okaloosa County
General Operating Fund
Revenue Comparison
FY 2002-2003**



Revenue Comparison

Object Group	Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Estimated Revenue	\$ Increase (Decrease)
3497	Refund - Prior Year Expenditures	46,568.70	186,047.59	15,413.75	(170,633.84)
3498	Lost, Damaged & Sold Textbooks	0.00	1,350.55	1,868.14	517.59
Local Sources		55,847,434.53	57,179,920.29	60,089,878.38	2,909,958.09
Other Financing Sources					
3630	Transfer Fr Capital Imp Funds	2,024,713.92	2,955,593.48	2,700,000.00	(255,593.48)
3640	Transfer Fr Special Revenue Funds	345,706.86	0.00	0.00	0.00
3724	Capital Lease Agreement	30,325.00	0.00	0.00	0.00
3740	Prior Year Insurance Loss Recovery	0.00	91,905.46	97,944.45	0.00
3741	Insurance Loss Recovery	0.00	39,709.19	0.00	0.00
3742	Other Loss Recovery	19,106.99	689,865.51	0.00	(689,865.51)
Other Financing Sources		2,419,852.77	3,777,073.64	2,797,944.45	(945,458.99)
Estimated Fund Balance July 1		16,773,660.75	18,266,720.84	21,486,501.36	3,219,780.52
Total - General Operating Fund		\$180,587,402.63	\$183,832,093.02	\$186,971,520.15	\$3,173,097.33

School District of Okaloosa County
General Operating Fund
Fund Balance Comparison
FY 2002-2003



Fund Balance Comparison
Beginning of Fiscal Year

Object Group		FY 2000-2001	FY 2001-2002	FY 2002-2003	\$ Increase
<u>Number</u> <u>Object Group Name</u>		<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>(Decrease)</u>
<u>Beginning Fund Balance July 1</u>					
3901	Reserve for Encumbrance	\$876,792.70	\$1,250,202.88	\$1,248,404.84	(\$1,798.04)
3902	Reserve for Inventory	104,674.53	104,012.71	86,922.23	(17,090.48)
3903	Reserves-Carryover School Budgets	3,666,211.79	3,756,803.93	5,656,362.05	1,899,558.12
3904	Reserves-Carryover Projects	4,292,663.05	4,885,152.20	6,887,197.18	2,002,044.98
3907	Reserve for Retirement	1,000,000.00	1,000,000.00	150,000.00	(850,000.00)
3910	Reserve-Insurance Liability	2,500,000.00	2,700,000.00	2,700,000.00	0.00
3911	Reserve FTE	1,000,000.00	1,000,000.00	500,000.00	(500,000.00)
3913	Reserve for Contingency	0.00	0.00	500,000.00	500,000.00
3925	Fund Balance - Undesignated	3,333,318.68	3,570,549.12	3,757,615.06	187,065.94
	Beginning Fund Balance July 1	<u>\$16,773,660.75</u>	<u>\$18,266,720.84</u>	<u>\$21,486,501.36</u>	<u>\$3,219,780.52</u>

**School District of Okaloosa County
General Operating Fund
Appropriations Comparison
FY 2002-2003**



<u>Group Number</u>	<u>Object Group Name</u>	FY 2000-2001	FY 2001-2002	FY 2002-2003	
		<u>Actual</u>	<u>Actual</u>	<u>Appropriations</u>	
		<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>% of Total</u>
100 / 200	Salaries & Benefits	\$134,851,139.73	\$133,415,994.45	\$131,743,146.30	70.5%
300	Purchased Services	12,753,688.33	16,462,427.18	16,325,351.22	8.7%
400	Energy Services	4,313,306.90	4,644,944.76	3,870,110.83	2.1%
500	Materials & Supplies	8,195,107.83	8,266,984.50	7,486,575.18	4.0%
600	Capital Outlay	5,052,492.05	3,965,285.09	2,144,549.79	1.1%
700	Other Expenses	2,657,044.69	3,026,133.61	2,441,577.44	1.3%
900	Transfers / Reserves	12,764,623.10	14,050,323.43	22,960,209.39	12.3%
	Total Appropriations	\$180,587,402.63	\$183,832,093.02	\$186,971,520.15	100.0%

School District of Okaloosa County
Debt Service
Estimated Revenue & Appropriations Comparison
FY 2002-2003



Revenue Comparison

Object Group Number Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Estimated Revenue	\$ Increase (Decrease)
State Sources				
3322 Cap Outlay & Debt Svc withheld for SBE/COBI	\$947,941.37	\$946,846.82	\$971,075.00	\$24,228.18
3326 SBE/COBI Bond Interest	10,422.18	5,227.13	0.00	(5,227.13)
3341 Racing Commission Funds	190,750.00	190,750.00	190,750.00	0.00
State Sources	<u>1,149,113.55</u>	<u>1,142,823.95</u>	<u>1,161,825.00</u>	<u>19,001.05</u>
Local Sources				
3431 Interest on Investments	328,770.25	159,065.32	153,260.00	(5,805.32)
Other Financing Sources				
3630 Transfer Fr Capital Imp Funds	2,784,715.69	2,782,765.88	2,713,350.77	(69,415.11)
Estimated Fund Balance July 1	<u>3,230,952.83</u>	<u>3,446,422.46</u>	<u>3,564,201.81</u>	<u>117,779.35</u>
Total Debt Service Fund	<u>\$7,493,552.32</u>	<u>\$7,531,077.61</u>	<u>\$7,592,637.58</u>	<u>\$61,559.97</u>

Appropriations Comparison

Object Group Number Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Appropriations	% of Total
100 / 200 Salaries & Benefits	\$0.00	\$0.00	\$0.00	0.0%
300 Purchased Services	0.00	0.00	0.00	0.0%
400 Energy Services	0.00	0.00	0.00	0.0%
500 Materials & Supplies	0.00	0.00	0.00	0.0%
600 Capital Outlay	0.00	0.00	0.00	0.0%
700 Other Expenses	4,047,129.86	4,208,694.37	3,964,487.53	52.2%
900 Transfers / Reserves	3,446,422.46	3,322,383.24	3,628,150.05	47.8%
Total Appropriations	<u>\$7,493,552.32</u>	<u>\$7,531,077.61</u>	<u>\$7,592,637.58</u>	<u>100.0%</u>

School District of Okaloosa County
Capital Projects Revenue
Estimated Revenue & Appropriations Comparison
FY 2002-2003



Revenue Comparison

Object Group Number Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Estimated Revenue	\$ Increase (Decrease)
State Sources				
3321 CO&DS Distributed	\$123,350.54	\$121,135.49	\$121,135.00	(\$0.49)
3325 Interest on Undistributed CO&DS	23,530.24	24,546.73	0.00	(24,546.73)
3391 Public Education Capital Outlay	5,877,165.81	4,257,039.00	2,108,784.00	(2,148,255.00)
3397 Capital Outlay - Charter Schools	497,607.00	779,523.00	83,688.00	(695,835.00)
State Sources	6,521,653.59	5,182,244.22	2,313,607.00	(2,868,637.22)
Local Sources				
3413 District Local Capital Improvement	9,551,429.37	13,771,900.27	14,431,757.00	659,856.73
3414 Sales Tax Revenue	0.00	442,838.91	0.00	(442,838.91)
3421 Tax Redemptions	17,787.53	12,842.39	0.00	(12,842.39)
3430 Interest on Investment	883,705.34	384,788.89	200,000.00	(184,788.89)
3440 Gifts, Grants and Bequests	612,318.90	27,549.56	150,000.00	122,450.44
3490 Miscellaneous Revenue	6,500.00	7,996.85	0.00	(7,996.85)
3497 Refund - Prior Year Expenditures	0.00	8,134.55	0.00	(8,134.55)
3731 Sale of Land	0.00	88,000.00	0.00	(88,000.00)
3733 Sale of Equipment	14,349.51	20,026.98	186,974.90	166,947.92
3740 Prior Year Insurance Loss Recovery	67,065.00	0.00	0.00	0.00
3742 Other Loss Recovery	75,217.32	0.00	0.00	0.00
Local Sources	11,228,372.97	14,764,078.40	14,968,731.90	204,653.50
Estimated Fund Balance July 1	20,126,257.60	14,380,656.09	12,556,542.89	(1,824,113.20)
Total Other Special Revenue Fund	\$37,876,284.16	\$34,326,978.71	\$29,838,881.79	(\$4,488,096.92)

Appropriations Comparison

Object Group Number Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Appropriations	% of Total
610 Library Books	\$1,225.75	\$0.00	\$0.00	0.0%
620 Audio Visual Materials	0.00	0.00	10,580.20	0.0%
630 Buildings and Fixed Equipment	5,199,305.96	2,925,283.82	2,276,890.46	7.6%
640 Furniture, Fixtures, and Equipment	10,668,695.51	5,167,116.21	2,635,765.84	8.8%
650 Motor Vehicles	1,143,955.94	943,450.83	183,815.83	0.6%
660 Land	0.00	0.00	0.00	0.0%
670 Improvements Other than Buildings	1,100,202.46	766,378.83	970,117.21	3.3%
680 Remodeling and Renovations	9,721,696.52	15,980,149.31	17,341,828.74	58.2%
690 Computer Software	548,105.97	1,111,695.23	40,682.40	0.1%
710 Redemption of Principal	0.00	0.00	0.00	0.0%
720 Interest	0.00	0.00	0.00	0.0%
730 Dues and Fees	0.00	0.00	0.00	0.0%
900 Transfers / Reserves	9,493,096.05	7,432,904.48	6,379,201.11	21.4%
Total Appropriations	\$37,876,284.16	\$34,326,978.71	\$29,838,881.79	100.0%

School District of Okaloosa County
Other Special Revenue
Estimated Revenue & Appropriations Comparison
FY 2002-2003



Revenue Comparison

Object Group Number Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Revenue	\$ Increase (Decrease)
Federal Sources				
3201 Vocational Education Acts	\$278,674.27	\$262,557.00	\$251,459.85	(\$11,097.15)
3202 Medicaid	315,229.00	0.00	0.00	0.00
3226 Eisenhower Math and Science	162,358.79	244,245.40	85,110.31	(159,135.09)
3227 Drug Free Schools	126,077.32	146,261.50	26,686.74	(119,574.76)
3230 Individuals with Disabilities Education Act	3,197,908.15	3,964,796.34	4,889,723.41	924,927.07
3240 Title I	3,396,092.83	3,646,088.76	4,924,261.17	1,278,172.41
3251 Adult General Education	15,416.68	35,250.00	617.34	(34,632.66)
3270 Title VI - Elementary and Secondary	848,965.64	1,052,111.48	284,926.00	(767,185.48)
3299 Miscellaneous Federal Through State	1,639,999.61	1,457,697.35	167,905.93	(1,289,791.42)
State Sources	<u>9,980,722.29</u>	<u>10,809,007.83</u>	<u>10,630,690.75</u>	<u>(178,317.08)</u>
Local Sources				
3430 Interest on Investments	7,332.97	0.00	0.00	0.00
3495 Miscellaneous Local	55,216.86	0.00	1,359.39	1,359.39
Local Sources	<u>62,549.83</u>	<u>0.00</u>	<u>1,359.39</u>	<u>1,359.39</u>
Other Financing Sources				
3610 Transfer From General Fund	11,060.00	0.00	0.00	0.00
Estimated Fund Balance July 1				
	<u>67,109.94</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Special Revenue Fund	<u><u>\$10,121,442.06</u></u>	<u><u>\$10,809,007.83</u></u>	<u><u>\$10,632,050.14</u></u>	<u><u>(\$176,957.69)</u></u>

Appropriations Comparison

Object Group Number Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Appropriations	% of Total
100 / 200 Salaries & Benefits	\$5,842,351.81	\$6,919,967.34	\$7,781,469.21	73.1%
300 Purchased Services	990,659.16	991,629.62	603,044.07	5.7%
400 Energy Services	5,000.00	0.00	0.00	0.0%
500 Materials & Supplies	913,188.54	1,079,881.35	958,710.10	9.0%
600 Capital Outlay	1,034,500.01	726,599.22	416,584.61	3.9%
700 Other Expenses	765,956.69	840,273.51	600,772.36	5.7%
900 Transfers / Reserves	569,785.85	250,656.79	271,469.79	2.6%
Total Appropriations	<u><u>\$10,121,442.06</u></u>	<u><u>\$10,809,007.83</u></u>	<u><u>\$10,632,050.14</u></u>	<u><u>100.0%</u></u>

School District of Okaloosa County
Food Service Fund
Revenue Comparison
FY 2002-2003



Revenue Comparison

Object Group Number	Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Estimated Revenue	\$ Increase (Decrease)
Federal Through State Sources					
3261	School Lunch Reimbursement	\$2,401,654.00	\$2,507,870.00	\$2,650,000.00	\$142,130.00
3262	School Breakfast Reimbursement	546,208.00	575,230.00	600,000.00	24,770.00
3263	FS After School Snack Reimbursement	14,566.00	18,709.00	19,000.00	291.00
3265	USDA Donated Commodities	268,216.39	266,252.25	363,000.00	96,747.75
3267	Summer Food Service Program	0.00	302,044.66	13,934.00	(288,110.66)
	Federal Through State Sources	<u>3,230,644.39</u>	<u>3,670,105.91</u>	<u>3,645,934.00</u>	<u>(24,171.91)</u>
State Sources					
3338	State Supplement-School Food Service	135,000.00	128,475.00	125,000.00	(3,475.00)
Local Sources					
3431	Interest on Investment	46,024.72	35,000.00	9,000.00	(26,000.00)
3451	Student Meals	3,602,354.23	3,712,177.03	3,759,104.00	46,926.97
3457	Catering	47,620.70	45,418.75	472.80	(44,945.95)
3458	Sales-Summer Feeding Program	122,435.00	0.00	0.00	0.00
	Miscellaneous Local	0.00	4,831.75	1,166.66	(3,665.09)
	Local Sources	<u>3,818,434.65</u>	<u>3,797,427.53</u>	<u>3,769,743.46</u>	<u>(27,684.07)</u>
	Beginning Fund Balance July 1	<u>1,355,362.00</u>	<u>1,329,325.58</u>	<u>1,824,111.63</u>	<u>494,786.05</u>
	Total Food Service Fund	<u>\$8,539,441.04</u>	<u>\$8,925,334.02</u>	<u>\$9,364,789.09</u>	<u>\$439,455.07</u>

Appropriations Comparison

Object Group Number	Object Group Name	FY 2000-2001 Actual	FY 2001-2002 Actual	FY 2002-2003 Appropriations	% of Total
100 / 200	Salaries & Benefits	\$3,495,816.99	\$3,572,205.14	\$3,300,527.00	35.2%
300	Purchased Services	136,797.34	190,967.06	272,075.95	2.9%
400	Energy Services	100,187.65	111,814.05	104,354.65	1.1%
500	Materials & Supplies	3,176,299.14	3,073,523.90	3,314,933.42	35.4%
600	Capital Outlay	246,721.62	325,832.69	646,670.10	6.9%
700	Other Expenses	205,536.04	374,587.93	417,364.03	4.5%
900	Transfers / Reserves	<u>1,178,082.26</u>	<u>1,276,403.25</u>	<u>1,308,863.94</u>	<u>14.0%</u>
	Total Appropriations	<u>\$8,539,441.04</u>	<u>\$8,925,334.02</u>	<u>\$9,364,789.09</u>	<u>100.0%</u>