

SECTION I. ASSESSMENT AND MILLAGE LEVIES

| | | |
|---|--------------------------------|-------------------|
| A. Certification of Taxable Value of Property in County by Property Appraiser | | 14,842,806,239.00 |
| B. Millage Levies on Nonexempt Property: | | |
| | DISTRICT MILLAGE LEVIES | |
| | Nonvoted | Voted |
| 1. Required Local Effort | 5.3030 | 5.3030 |
| 2. Prior Period Funding Adjustment Millage | | |
| 3. Discretionary Operating | 0.7480 | 0.7480 |
| 4. Additional Operating | | |
| 5. Additional Capital Improvement | | |
| 6. Local Capital Improvement | 1.5000 | 1.5000 |
| 7. Discretionary Capital Improvement | | |
| 8. Debt Service | | |
| TOTAL MILLS | 7.5510 | 7.5510 |

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 EXP. 06/30/2014

**DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014**

SECTION II. GENERAL FUND - FUND 100

| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|-----------------------|
| <i>FEDERAL:</i> | | |
| Federal Impact, Current Operations | 3121 | 2,695,459.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | 280,000.00 |
| Miscellaneous Federal Direct | 3199 | 675,000.00 |
| Total Federal Direct | 3100 | 3,650,459.00 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Medicaid | 3202 | 466,000.00 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 466,000.00 |
| <i>STATE:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 80,463,795.00 |
| Workforce Development | 3315 | 2,092,992.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | |
| Adults With Disabilities | 3318 | |
| CO & DS Withheld for Administrative Expense | 3323 | 17,000.00 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Racing Commission Funds | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 40,000.00 |
| District Discretionary Lottery Funds | 3344 | |
| Class Size Reduction Operating Funds | 3355 | 32,433,963.00 |
| School Recognition Funds | 3361 | 2,344,974.00 |
| Excellent Teaching Program | 3363 | |
| Voluntary Prekindergarten Program | 3371 | 380,000.00 |
| Preschool Projects | 3372 | |
| Reading Programs | 3373 | |
| Full Service Schools | 3378 | |
| Other Miscellaneous State Revenue | 3399 | 40,000.00 |
| Total State | 3300 | 117,812,724.00 |
| <i>LOCAL:</i> | | |
| District School Taxes | 3411 | 86,221,267.00 |
| Tax Redemptions | 3421 | 300,000.00 |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Rent | 3425 | |
| Investment Income | 3430 | 250,000.00 |
| Gifts, Grants, and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Postsecondary Vocational Course Fees | 3462 | 310,000.00 |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | |
| General Education Development (GED) Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | |
| Preschool Program Fees | 3471 | |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 1,428,000.00 |
| Other Schools, Courses, and Classes Fees | 3479 | |
| Miscellaneous Local Sources | 3490 | 1,255,490.00 |
| Total Local | 3400 | 89,764,757.00 |
| TOTAL ESTIMATED REVENUES | | 211,693,940.00 |
| OTHER FINANCING SOURCES | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 11,476,515.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 11,476,515.00 |
| TOTAL OTHER FINANCING SOURCES | | 11,476,515.00 |
| Fund Balance, July 1, 2013 | 2800 | 62,273,949.67 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 285,444,404.67 |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|----------------|----------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|--------------|
| Instruction | 5000 | 150,019,780.84 | 96,824,988.05 | 26,045,308.60 | 19,079,166.69 | | 6,021,354.05 | 587,076.68 | 1,461,886.77 |
| Student Personnel Services | 6100 | 5,161,419.90 | 2,920,640.57 | 781,775.14 | 1,405,689.32 | 2,500.00 | 38,154.87 | 3,400.00 | 9,260.00 |
| Instructional Media Services | 6200 | 1,159,311.66 | 684,021.54 | 259,761.40 | 29.17 | | 7,411.01 | 207,088.54 | 1,000.00 |
| Instruction and Curriculum Development Services | 6300 | 7,577,665.29 | 4,176,972.89 | 1,030,545.10 | 153,796.93 | 1,800.00 | 1,571,998.34 | 520,556.03 | 121,996.00 |
| Instructional Staff Training Services | 6400 | 838,387.97 | 490,521.30 | 135,076.70 | 39,821.58 | | 58,282.05 | 23,057.37 | 91,628.97 |
| Instructional-Related Technology | 6500 | 821,016.33 | 280,351.87 | 85,585.40 | 132,525.21 | 4,363.58 | 9,080.46 | 307,909.81 | 1,200.00 |
| Board | 7100 | 3,623,113.31 | 275,664.51 | 1,270,142.97 | 2,034,695.83 | | 3,000.00 | 11,250.00 | 28,360.00 |
| General Administration | 7200 | 430,721.80 | 204,575.92 | 76,892.16 | 118,870.75 | | 9,678.31 | 1,704.66 | 19,000.00 |
| School Administration | 7300 | 15,037,754.96 | 11,130,172.08 | 3,031,585.51 | 698,780.25 | | 78,479.21 | 80,917.91 | 17,820.00 |
| Facilities Acquisition and Construction | 7400 | 451,975.24 | 134,411.68 | 37,701.49 | 182,820.67 | 5,500.00 | 3,750.00 | 87,191.40 | 600.00 |
| Fiscal Services | 7500 | 2,003,492.89 | 1,310,595.09 | 357,677.50 | 126,447.92 | | 31,562.89 | 112,129.49 | 65,080.00 |
| Food Service | 7600 | | | | | | | | |
| Central Services | 7700 | 5,686,981.40 | 1,490,369.23 | 2,694,736.36 | 999,581.11 | 9,226.00 | 358,952.83 | 17,883.80 | 116,232.07 |
| Student Transportation Services | 7800 | 11,443,004.04 | 5,638,627.46 | 2,997,720.69 | 580,321.22 | 1,620,000.00 | 505,776.62 | 37,578.05 | 62,980.00 |
| Operation of Plant | 7900 | 16,404,072.35 | 4,179,572.77 | 1,438,832.22 | 4,702,056.39 | 5,376,527.57 | 390,284.36 | 18,346.35 | 298,452.69 |
| Maintenance of Plant | 8100 | 7,486,023.94 | 3,230,009.62 | 1,163,363.59 | 2,022,620.45 | 173,150.00 | 214,602.53 | 245,636.29 | 436,641.46 |
| Administrative Technology Services | 8200 | 2,785,960.02 | 1,405,807.31 | 383,014.06 | 745,555.59 | | 73,000.00 | 178,583.06 | |
| Community Services | 9100 | 1,883,456.15 | 559,512.36 | 204,039.64 | 81,160.94 | | 954,084.19 | 7,470.11 | 77,188.91 |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 232,814,138.09 | 134,936,814.25 | 41,993,758.53 | 33,103,940.02 | 7,193,067.15 | 10,329,451.72 | 2,447,779.55 | 2,809,326.87 |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| 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 | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | 113,258.08 | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 20,682,319.85 | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | 18,814,280.72 | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | 13,020,407.93 | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | 52,630,266.58 | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 285,444,404.67 | | | | | | | |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

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| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|----------------------|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| National School Lunch Act | 3260 | 6,047,951.00 |
| USDA Donated Commodities | 3265 | 639,692.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 6,687,643.00 |
| <i>STATE:</i> | | |
| School Breakfast Supplement | 3337 | 42,890.00 |
| School Lunch Supplement | 3338 | 58,927.00 |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | 101,817.00 |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Food Service | 3450 | 4,176,682.00 |
| Other Miscellaneous Local Sources | 3495 | 20,000.00 |
| Total Local | 3400 | 4,196,682.00 |
| TOTAL ESTIMATED REVENUES | | 10,986,142.00 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 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, 2013 | 2800 | 1,049,047.03 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 12,035,189.03 |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

| APPROPRIATIONS | Account Number | |
|---|-------------------|---------------|
| <i>Food Services: (Function 7600)</i> | | |
| Salaries | 100 | 2,253,982.00 |
| Employee Benefits | 200 | 1,033,826.97 |
| Purchased Services | 300 | 5,828,524.72 |
| Energy Services | 400 | 114,487.88 |
| Materials and Supplies | 500 | 848,073.90 |
| Capital Outlay | 600 | 132,936.25 |
| Other | 700 | 358,200.00 |
| Capital Outlay (Function 9300) | 600 | |
| TOTAL APPROPRIATIONS | 7600 | 10,570,031.72 |
| OTHER FINANCING USES: | | |
| <i>Transfers Out (Function 9700)</i> | | |
| 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 | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | 126,735.81 |
| Restricted Fund Balance, June 30, 2014 | 2720 | |
| Committed Fund Balance, June 30, 2014 | 2730 | |
| Assigned Fund Balance, June 30, 2014 | 2740 | 58,865.26 |
| Unassigned Fund Balance, June 30, 2014 | 2750 | 1,279,556.24 |
| TOTAL ENDING FUND BALANCE | 2700 | 1,465,157.31 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 12,035,189.03 |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

| ESTIMATED REVENUES | Account Number | |
|--|-------------------|----------------------|
| <i>FEDERAL DIRECT:</i> | | |
| Workforce Investment Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Miscellaneous Federal Direct | 3199 | 618,519.78 |
| Total Federal Direct | 3100 | 618,519.78 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Vocational Education Acts | 3201 | 10,809.21 |
| Medicaid | 3202 | |
| Workforce Investment Act | 3220 | |
| Teacher and Principal Training and Recruitment, Title II, Part A | 3225 | 2,496,986.09 |
| Math & Science Partnerships - Title II, Part B | 3226 | |
| Drug Free Schools | 3227 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 8,902,221.52 |
| Elementary and Secondary Education Act, Title I | 3240 | 7,298,677.44 |
| Adult General Education | 3251 | 4,841.45 |
| Vocational Rehabilitation | 3253 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 85,989.18 |
| Total Federal Through State And Local | 3200 | 18,799,524.89 |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 19,418,044.67 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 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, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 19,418,044.67 |

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|---------------|--------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|--------------|
| Instruction | 5000 | 11,842,748.70 | 5,835,112.32 | 2,302,843.59 | 193,530.28 | | 3,174,783.96 | 266,289.15 | 70,189.40 |
| Student Personnel Services | 6100 | 486,745.77 | 307,861.20 | 97,619.27 | 24,373.31 | | 55,766.99 | 1,125.00 | |
| Instructional Media Services | 6200 | 22,657.00 | | | | | | 22,657.00 | |
| Instruction and Curriculum Development Services | 6300 | 3,679,916.07 | 2,059,765.95 | 651,986.42 | 367,542.03 | | 270,114.95 | 241,048.90 | 89,457.82 |
| Instructional Staff Training Services | 6400 | 647,019.45 | 73,181.16 | 10,411.00 | 234,660.79 | | 83,259.80 | | 245,506.70 |
| Instructional-Related Technology | 6500 | 45,325.33 | | | 45,325.33 | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 2,617,242.35 | | | | | 1,906,210.05 | | 711,032.30 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | 76,390.00 | | | 76,390.00 | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 19,418,044.67 | 8,275,920.63 | 3,062,860.28 | 941,821.74 | | 5,490,135.75 | 531,120.05 | 1,116,186.22 |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| 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 | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 19,418,044.67 | | | | | | | |

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

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| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|--|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | |
| Elementary and Secondary Education Act, Title I | 3240 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 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, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|-----------------|--------------------------|---------------------------|------------------------|-----------------------------|-----------------------|--------------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| 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 | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

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| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|--|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Other Food Services | 3269 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 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, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|-----------------|--------------------------|---------------------------|------------------------|-----------------------------|-----------------------|--------------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| 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 | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

| ESTIMATED REVENUES | Account Number | |
|--|----------------|------------|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Race to the Top | 3214 | 736,163.68 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 736,163.68 |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 736,163.68 |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 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, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 736,163.68 |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|------------|-----------------|--------------------------|---------------------------|------------------------|-----------------------------|-----------------------|--------------|
| Instruction | 5000 | 63,329.82 | 18,967.42 | 1,697.00 | 4,035.00 | | 38,611.45 | 18.95 | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 144,847.27 | 24,000.00 | | 13,797.83 | | 575.81 | 22,580.00 | 83,893.63 |
| Instructional Staff Training Services | 6400 | 247,575.36 | 21,965.67 | | 46,679.29 | | 14,124.30 | 44,000.00 | 120,806.10 |
| Instructional-Related Technology | 6500 | 111,203.20 | | | 111,203.20 | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 24,900.73 | | | | | | | 24,900.73 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | 934.00 | | | 934.00 | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | 143,373.30 | | | 38,500.00 | | | 104,873.30 | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 736,163.68 | 64,933.09 | 1,697.00 | 215,149.32 | | 53,311.56 | 171,472.25 | 229,600.46 |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| 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 | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 736,163.68 | | | | | | | |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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| ESTIMATED REVENUES | Account Number | |
|---|-----------------------|--|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Federal Through Local | 3280 | |
| Total Federal Through State and Local | 3200 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | 3000 | |
| OTHER FINANCING SOURCES | | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 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, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

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| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|-----------------|--------------------------|---------------------------|------------------------|-----------------------------|-----------------------|--------------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| 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 | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

SECTION VII. DEBT SERVICE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 210 SBE & COBI Bonds | 220 Special Act Bonds | 230 Section 1011.14-15, F.S. Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service |
|---|----------------|--------------|----------------------------|-----------------------------|--|---------------------------------------|--------------------------|------------------------------|---|
| FEDERAL DIRECT SOURCES: | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | |
| FEDERAL THROUGH STATE AND LOCAL: | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | |
| STATE SOURCES: | | | | | | | | | |
| CO & DS Withheld for SBE/COBI Bonds | 3322 | 988,800.00 | 988,800.00 | | | | | | |
| SBE/COBI Bond Interest | 3326 | | | | | | | | |
| Racing Commission Funds | 3341 | 190,750.00 | | 190,750.00 | | | | | |
| Total State Sources | 3300 | 1,179,550.00 | 988,800.00 | 190,750.00 | | | | | |
| LOCAL SOURCES: | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | |
| County Local Sales Tax | 3418 | | | | | | | | |
| School District Local Sales Tax | 3419 | | | | | | | | |
| Tax Redemptions | 3421 | | | | | | | | |
| Excess Fees | 3423 | | | | | | | | |
| Rent | 3425 | | | | | | | | |
| Investment Income | 3430 | 1,000.00 | | 1,000.00 | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Total Local Sources | 3400 | 1,000.00 | | 1,000.00 | | | | | |
| TOTAL ESTIMATED REVENUES | | 1,180,550.00 | 988,800.00 | 191,750.00 | | | | | |
| OTHER FINANCING SOURCES: | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Capital Projects Funds | 3630 | 7,824,500.30 | | | | | | 7,824,500.30 | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Debt Service Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 7,824,500.30 | | | | | | 7,824,500.30 | |
| TOTAL OTHER FINANCING SOURCES | | 7,824,500.30 | | | | | | 7,824,500.30 | |
| Fund Balances, July 1, 2013 | 2800 | 148,506.45 | 137,052.39 | 8,280.43 | | | | 3,173.63 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES | | 9,153,556.75 | 1,125,852.39 | 200,030.43 | | | | 7,827,673.93 | |

SECTION VII. DEBT SERVICE FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 210 SBE & COBI Bonds | 220 Special Act Bonds | 230 Section 1011.14-15, F.S. Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service |
|--|----------------|--------------|----------------------------|-----------------------------|--|---------------------------------------|--------------------------|------------------------------|---|
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | 6,733,000.00 | 810,000.00 | 55,000.00 | | | | 5,868,000.00 | |
| Interest | 720 | 2,236,845.30 | 178,800.00 | 131,545.00 | | | | 1,926,500.30 | |
| Dues and Fees | 730 | 33,583.52 | | 2,000.00 | | | | 31,583.52 | |
| Miscellaneous | 790 | | | | | | | | |
| TOTAL APPROPRIATIONS | 9200 | 9,003,428.82 | 988,800.00 | 188,545.00 | | | | 7,826,083.82 | |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund (Debt Service Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 146,922.93 | 137,052.39 | 8,280.43 | | | | 1,590.11 | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | 3,205.00 | | 3,205.00 | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 150,127.93 | 137,052.39 | 11,485.43 | | | | 1,590.11 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES | | 9,153,556.75 | 1,125,852.39 | 200,030.43 | | | | 7,827,673.93 | |

SECTION VIII. CAPITAL PROJECTS FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Section 1011.14-15, F.S. Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement Section 1011.71(2), F.S. | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects |
|---|----------------|---------------|--|--------------------------------|---|---|--------------------------|--|--|--|-------------------------------------|--|
| <i>FEDERAL DIRECT SOURCES:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | | | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | | | | |
| <i>STATE SOURCES:</i> | | | | | | | | | | | | |
| CO & DS Distributed | 3321 | 99,899.00 | | | | | | 99,899.00 | | | | |
| Interest on Undistributed CO & DS | 3325 | 11,161.00 | | | | | | 11,161.00 | | | | |
| Racing Commission Funds | 3341 | | | | | | | | | | | |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | |
| Classrooms First Program | 3392 | | | | | | | | | | | |
| School Infrastructure Thrift Program | 3393 | | | | | | | | | | | |
| Effort Index Grants | 3394 | | | | | | | | | | | |
| Smart Schools Small County Asst. Program | 3395 | | | | | | | | | | | |
| Class Size Reduction/Capital Funds | 3396 | | | | | | | | | | | |
| Charter School Capital Outlay Funding | 3397 | | | | | | | | | | | |
| Other Miscellaneous State Revenue | 3399 | | | | | | | | | | | |
| Total State Sources | 3300 | 111,060.00 | | | | | | 111,060.00 | | | | |
| <i>LOCAL SOURCES:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | 21,373,641.00 | | | | | | | 21,373,641.00 | | | |
| County Local Sales Tax | 3418 | | | | | | | | | | | |
| School District Local Sales Tax | 3419 | | | | | | | | | | | |
| Tax Redemptions | 3421 | | | | | | | | | | | |
| Investment Income | 3430 | | | | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | | | | |
| Miscellaneous Local Sources | 3490 | | | | | | | | | | | |
| Impact Fees | 3496 | | | | | | | | | | | |
| Refunds of Prior Year Expenditures | 3497 | | | | | | | | | | | |
| Total Local Sources | 3400 | 21,373,641.00 | | | | | | | 21,373,641.00 | | | |
| TOTAL ESTIMATED REVENUES | | 21,484,701.00 | | | | | | 111,060.00 | 21,373,641.00 | | | |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | | | | |
| Loans | 3720 | | | | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| Fund Balances, July 1, 2013 | 2800 | 4,676,550.24 | | 278,626.00 | | | | 62,120.83 | 2,773,743.55 | | 1,562,059.86 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES | | 26,161,251.24 | | 278,626.00 | | | | 173,180.83 | 24,147,384.55 | | 1,562,059.86 | |

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Section 1011.14-15, F.S. Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement Section 1011.71(2), F.S. | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects |
|--|----------------|---------------|--|--------------------------------|---|---|--------------------------|--|--|--|-------------------------------------|--|
| <i>Appropriations: (Functions 7400/9200)</i> | | | | | | | | | | | | |
| Library Books (New Libraries) | 610 | | | | | | | | | | | |
| Audiovisual Materials (Non-Consumable) | 620 | | | | | | | | | | | |
| Buildings and Fixed Equipment | 630 | 81.21 | | | | | | | 81.21 | | | |
| Furniture, Fixtures, and Equipment | 640 | 262,642.44 | | | | | | | 204,078.80 | | 58,563.64 | |
| Motor Vehicles (Including Buses) | 650 | 1,440.51 | | | | | | | 1,440.51 | | | |
| Land | 660 | | | | | | | | | | | |
| Improvements Other Than Buildings | 670 | 267,441.57 | | | | | | | 143,710.49 | | 123,731.08 | |
| Remodeling and Renovations | 680 | 5,857,744.52 | | 278,149.05 | | | | 171,083.67 | 4,275,651.77 | | 1,132,860.03 | |
| Computer Software | 690 | 3,224.24 | | | | | | | 3,224.24 | | | |
| Redemption of Principal | 710 | | | | | | | | | | | |
| Interest | 720 | | | | | | | | | | | |
| Dues and Fees | 730 | | | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 6,392,574.49 | | 278,149.05 | | | | 171,083.67 | 4,628,187.02 | | 1,315,154.75 | |
| OTHER FINANCING USES: | | | | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | | | | |
| To General Fund | 910 | 11,476,515.00 | | | | | | | 11,476,515.00 | | | |
| To Debt Service Funds | 920 | 7,824,500.00 | | | | | | | 7,824,500.00 | | | |
| 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 | 19,301,015.00 | | | | | | | 19,301,015.00 | | | |
| TOTAL OTHER FINANCING USES | | 19,301,015.00 | | | | | | | 19,301,015.00 | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | 207,791.58 | | | | | | | | | 207,791.58 | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | 259,870.17 | | 476.95 | | | | 2,097.16 | 218,182.53 | | 39,113.53 | |
| TOTAL ENDING FUND BALANCES | 2700 | 467,661.75 | | 476.95 | | | | 2,097.16 | 218,182.53 | | 246,905.11 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES | | 26,161,251.24 | | 278,626.00 | | | | 173,180.83 | 24,147,384.55 | | 1,562,059.86 | |

SECTION IX. PERMANENT FUND - FUND 000

| ESTIMATED REVENUES | Account Number | |
|--|-------------------|--|
| Federal Direct | 3100 | |
| Federal Through State and Local | 3200 | |
| State Sources | 3300 | |
| Local Sources | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| From Special Revenue Funds | 3640 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION IX. PERMANENT FUND - FUND 000 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|-----------------|--------------------------|---------------------------|------------------------|-----------------------------|-----------------------|--------------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| OTHER FINANCING USES | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

Preliminary & Tentative Budget
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SECTION X. ENTERPRISE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 911 Self-Insurance Consortium | 912 Self-Insurance Consortium | 913 Self-Insurance Consortium | 914 Self-Insurance Consortium | 915 ARRA Consortium | 921 Other Enterprise Programs | 922 Other Enterprise Programs |
|---|----------------|--------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------|----------------------------------|----------------------------------|
| OPERATING REVENUES: | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenue | 3489 | | | | | | | | |
| Total Operating Revenues | | | | | | | | | |
| NONOPERATING REVENUES: | | | | | | | | | |
| Investment Income | 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: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund Transfers (Enterprise Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2013 | 2880 | | | | | | | | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION | | | | | | | | | |
| 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 (including Depreciation) | 700 | | | | | | | | |
| Total Operating Expenses | | | | | | | | | |
| NONOPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund Transfers (Enterprise Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2014 | 2780 | | | | | | | | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION | | | | | | | | | |

SECTION XI. INTERNAL SERVICE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 711 Self-Insurance | 712 Self-Insurance | 713 Self-Insurance | 714 Self-Insurance | 715 Self-Insurance | 731 Consortium Programs | 791 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: | | | | | | | | | |
| Investment Income | 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: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund Transfers (Internal Service Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2013 | 2880 | | | | | | | | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION | | | | | | | | | |
| 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 (including Depreciation) | 700 | | | | | | | | |
| Total Operating Expenses | | | | | | | | | |
| NONOPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund Transfers (Internal Service Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2014 | 2780 | | | | | | | | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION | | | | | | | | | |