

**School District of Okaloosa County  
Proposed Preliminary and Tentative Budget  
Fiscal Year 2013-2014  
July 29, 2013**



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**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:		
	<b>DISTRICT MILLAGE LEVIES</b>	
	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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**DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014**

**SECTION II. GENERAL FUND - FUND 100**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<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
<b>TOTAL ESTIMATED REVENUES</b>		<b>211,693,940.00</b>
<b>OTHER FINANCING SOURCES</b>		
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
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>11,476,515.00</b>
Fund Balance, July 1, 2013	2800	62,273,949.67
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>285,444,404.67</b>

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								
<b>TOTAL APPROPRIATIONS</b>		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
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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							
<b>TOTAL ENDING FUND BALANCE</b>	2700	52,630,266.58							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		285,444,404.67							

**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**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<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	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>6,687,643.00</b>
<i>STATE:</i>		
School Breakfast Supplement	3337	42,890.00
School Lunch Supplement	3338	58,927.00
Other Miscellaneous State Revenue	3399	
<b>Total State</b>	<b>3300</b>	<b>101,817.00</b>
<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
<b>Total Local</b>	<b>3400</b>	<b>4,196,682.00</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>10,986,142.00</b>
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	1,049,047.03
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>12,035,189.03</b>

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	
<b>TOTAL APPROPRIATIONS</b>	7600	10,570,031.72
<b>OTHER FINANCING USES:</b>		
<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	
<b>TOTAL OTHER FINANCING USES</b>		
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
<b>TOTAL ENDING FUND BALANCE</b>	2700	1,465,157.31
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		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**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<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
<b>Total Federal Direct</b>	<b>3100</b>	<b>618,519.78</b>
<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
<b>Total Federal Through State And Local</b>	<b>3200</b>	<b>18,799,524.89</b>
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
<b>Total State</b>	<b>3300</b>	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
<b>Total Local</b>	<b>3400</b>	
<b>TOTAL ESTIMATED REVENUES</b>		<b>19,418,044.67</b>
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>19,418,044.67</b>

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY  
DISTRICT SUMMARY BUDGET  
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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								
<b>TOTAL APPROPRIATIONS</b>		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
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		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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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	
<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	
<b>Total Federal Through State And Local</b>	<b>3200</b>	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
<b>Total State</b>	<b>3300</b>	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
<b>Total Local</b>	<b>3400</b>	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY  
DISTRICT SUMMARY BUDGET  
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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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									

**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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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<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	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY  
DISTRICT SUMMARY BUDGET  
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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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									

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	
<b>TOTAL ESTIMATED REVENUES</b>		736,163.68
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		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								
<b>TOTAL APPROPRIATIONS</b>		736,163.68	64,933.09	1,697.00	215,149.32		53,311.56	171,472.25	229,600.46
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		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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<b>ESTIMATED REVENUES</b>	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	
<b>TOTAL ESTIMATED REVENUES</b>	3000	
<b>OTHER FINANCING SOURCES</b>		
<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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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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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<b>APPROPRIATIONS</b>	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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									



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
<b>FEDERAL DIRECT SOURCES:</b>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<b>FEDERAL THROUGH STATE AND LOCAL:</b>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<b>STATE SOURCES:</b>									
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					
<b>LOCAL SOURCES:</b>									
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					
<b>TOTAL ESTIMATED REVENUES</b>		1,180,550.00	988,800.00	191,750.00					
<b>OTHER FINANCING SOURCES:</b>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<b>Transfers In:</b>									
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		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	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		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								
<b>TOTAL APPROPRIATIONS</b>	9200	9,003,428.82	988,800.00	188,545.00				7,826,083.82	
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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					
<b>TOTAL ENDING FUND BALANCES</b>	2700	150,127.93	137,052.39	11,485.43				1,590.11	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		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			
<b>TOTAL ESTIMATED REVENUES</b>		21,484,701.00						111,060.00	21,373,641.00			
<b>OTHER FINANCING SOURCES</b>												
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											
<b>TOTAL OTHER FINANCING SOURCES</b>												
Fund Balances, July 1, 2013	2800	4,676,550.24		278,626.00				62,120.83	2,773,743.55		1,562,059.86	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		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											
<b>TOTAL APPROPRIATIONS</b>		6,392,574.49		278,149.05				171,083.67	4,628,187.02		1,315,154.75	
<b>OTHER FINANCING USES:</b>												
<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			
<b>TOTAL OTHER FINANCING USES</b>		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	
<b>TOTAL ENDING FUND BALANCES</b>	2700	467,661.75		476.95				2,097.16	218,182.53		246,905.11	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		26,161,251.24		278,626.00				173,180.83	24,147,384.55		1,562,059.86	

**SECTION IX. PERMANENT FUND - FUND 000**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		

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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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									

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
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
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									
<b>Transfers In:</b>									
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								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>									
	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
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									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
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								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION</b>									

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
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
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									
<b>Transfers In:</b>									
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								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
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									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
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								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION</b>									



**BUDGET SUMMARY**

**\* THE PROPOSED OPERATING BUDGET EXPENDITURES OF OKALOOSA ARE 2.9%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.  
FISCAL YEAR 2013-2014**

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

Required Local Effort (including Prior Period Funding Adjustment Millage)	5.3030
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Capital Outlay	0.0000
Discretionary Operating	0.7480

Discretionary Critical Needs (Operating or Capital)	
Additional Millage Not to Exceed 4 Years (Operating)	

**PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:**

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service (Voted)	0.0000
<b>Total Millage</b>	<b>7.5510</b>

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal sources	\$ 4,116,459	\$ 26,841,851	\$ -	\$ -	\$ -	\$ -	\$ 30,958,310
State sources	117,812,724	101,817	1,179,550	111,060			119,205,151
Local sources	89,764,757	4,196,682	1,000	21,373,641			115,336,080
<b>TOTAL SOURCES</b>	<b>\$ 211,693,940</b>	<b>\$ 31,140,350</b>	<b>\$ 1,180,550</b>	<b>\$ 21,484,701</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,499,541</b>
Transfers In	11,476,515	-	7,824,500	-			19,301,015
Fund Balances/Reserves/Net Assets	62,273,950	1,049,047	148,506	4,676,550	-	-	68,148,053
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 285,444,405</b>	<b>\$ 32,189,397</b>	<b>\$ 9,153,557</b>	<b>\$ 26,161,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352,948,610</b>
<b>EXPENDITURES</b>							
Instruction	150,019,781	11,906,079	-	-	-	-	161,925,860
Pupil Personnel Services	5,161,420	486,746	-	-	-	-	5,648,166
Instructional Media Services	1,159,312	22,657	-	-	-	-	1,181,969
Instructional and Curriculum Development Services	7,577,665	3,824,763	-	-	-	-	11,402,429
Instructional Staff Training Services	838,388	894,595	-	-	-	-	1,732,983
Instruction Related Technology	821,016	156,529	-	-	-	-	977,545
School Board	3,623,113	-	-	-	-	-	3,623,113
General Administration	430,722	2,642,143	-	-	-	-	3,072,865
School Administration	15,037,755	-	-	-	-	-	15,037,755
Facilities Acquisition and Construction	451,975	-	-	6,860,236	-	-	7,312,211
Fiscal Services	2,003,493	-	-	-	-	-	2,003,493
Food Services	-	10,696,768	-	-	-	-	10,696,768
Central Services	5,686,981	-	-	-	-	-	5,686,981
Pupil Transportation Services	11,443,004	77,324	-	-	-	-	11,520,328
Operation of Plant	16,404,072	-	-	-	-	-	16,404,072
Maintenance of Plant	7,486,024	-	-	-	-	-	7,486,024
Administrative Technology Services	2,785,960	143,373	-	-	-	-	2,929,333
Community Services	1,883,456	-	-	-	-	-	1,883,456
Debt Services	-	-	9,003,429	-	-	-	9,003,429
<b>TOTAL EXPENDITURES</b>	<b>\$ 232,814,138</b>	<b>\$ 30,850,976</b>	<b>\$ 9,003,429</b>	<b>\$ 6,860,236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 279,528,779</b>
Transfers Out	-	-	-	19,301,015	-	-	19,301,015
Fund Balances/Reserves/Net Assets	52,630,267	1,338,422	150,128	-	-	-	54,118,816
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$ 285,444,405</b>	<b>\$ 32,189,397</b>	<b>\$ 9,153,557</b>	<b>\$ 26,161,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352,948,610</b>
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 285,444,405</b>	<b>\$ 32,189,397</b>	<b>\$ 9,153,557</b>	<b>\$ 26,161,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352,948,610</b>

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

**NOTICE OF TAX FOR SCHOOL  
CAPITAL OUTLAY**

The Okaloosa County School Board will soon consider a measure to continue to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.051 mills for operating expenses and is proposed solely at the discretion of the school board.

**THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING  
EXPENSES AND CAPITAL OUTLAY IS SHOWN ON THE ADJACENT NOTICE**

The Capital Outlay Tax will generate approximately \$21,373,641 to be used for the following projects:

**MAINTENANCE, RENOVATION AND REPAIR**

Repairs & Maintenance of Facilities  
Americans with Disabilities Act Repairs and Renovations  
Safety Repairs  
HVAC Projects  
Roofing Projects  
Paving Projects  
Lighting Projects

**MOTOR VEHICLE PURCHASES**

School Buses  
Maintenance Vehicles

**NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND ELECTRONIC LEARNING DEVICES, AND  
ENTERPRISE RESOURCE SOFTWARE**

Computer Equipment  
Lease of Computer Equipment for Instructional Purposes  
School Furniture and Equipment  
Equipment for Facilities

**PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES  
DUE UNDER A LEASE PURCHASE AGREEMENT**

Transfer for Payment of Rent Under a Lease Purchase Agreement

**PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

One (1) Year Lease of Portable Classrooms

**PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS**

Environmental Projects

All concerned citizens are invited to a public hearing to be held on July 29, 2013, at 5:05 p.m. at the Okaloosa County School District Administrative Complex, 120 Lowery Place S.E. Fort Walton Beach, Florida 32548.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**NOTICE OF  
PROPOSED TAX INCREASE**

The Okaloosa County School Board will soon consider a measure to increase its property tax levy.

**Last year's property tax levy**

A. Initially proposed tax levy	\$ 110,040,564
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 91,244
C. Actual property tax levy	\$ 109,017,629
<b>This year's proposed tax levy</b>	<b>\$ 112,078,030</b>

A portion of the tax levy is required under state law in order for the school board to receive \$80,463,795 in state education grants. The required portion has increased by 2.34 percent, and represents approximately seven tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 29, 2013, at 5:05 P.M. at the Okaloosa County School District Administrative Complex, 120 Lowery Place S.E., Fort Walton Beach, Florida 32548.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

**OKALOOSA COUNTY SCHOOL DISTRICT  
COMPARISON OF MILLAGE  
AND GROSS TAXABLE VALUE OF PROPERTY  
FISCAL YEAR 2013-2014**

	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>	<u>DIFFERENCE</u>
<b><u>REQUIRED:</u></b>			
REQUIRED LOCAL EFFORT	5.218	5.303	0.085
PRIOR PERIOD FUNDING ADJUSTMENT	0.010	0.000	(0.010)
<b>TOTAL REQUIRED</b>	<b>5.228</b>	<b>5.303</b>	<b>0.075</b>
<b><u>DISCRETIONARY:</u></b>			
DISCRETIONARY LOCAL	0.7480	0.7480	-
ADDITIONAL DISCRETIONARY	-	-	-
CAPITAL IMPROVEMENT TAX	1.5000	1.5000	-
<b>TOTAL DISCRETIONARY</b>	<b>2.248</b>	<b>2.248</b>	<b>0.000</b>
<b>TOTAL PROPOSED MILLAGE</b>	<b>7.476</b>	<b>7.551</b>	<b>0.075</b>

**CHANGE IN GROSS TAXABLE VALUE OF PROPERTY**

	<u>FY 2012-2013</u>	<u>FY 2013-2014</u>	<u>DIFFERENCE</u>
<b>GROSS TAXABLE VALUE FOR OPERATING PURPOSES</b>	<b>\$14,570,142,514</b>	<b>\$14,842,806,239</b>	<b>\$272,663,725</b>

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
ANALYSIS OF PROPERTY TAXES GENERATED  
IMPACT ON HOMEOWNER  
2012-2013 VS 2013-2014**

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<u>APPRAISED VALUE</u>	<u>EXEMPT VALUE</u>	<u>NON-EXEMPT VALUE</u>	<u>ACTUAL 2012-2013</u>	<u>PROPOSED 2013-2014</u>	<u>DIFFERENCE</u>
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 186.90	\$ 188.78	\$ 1.88
\$ 70,000.00	\$ (25,000.00)	\$ 45,000.00	\$ 336.42	\$ 339.80	\$ 3.38
\$ 90,000.00	\$ (25,000.00)	\$ 65,000.00	\$ 485.94	\$ 490.82	\$ 4.88
\$ 110,000.00	\$ (25,000.00)	\$ 85,000.00	\$ 635.46	\$ 641.84	\$ 6.38
\$ 130,000.00	\$ (25,000.00)	\$ 105,000.00	\$ 784.98	\$ 792.86	\$ 7.88
\$ 150,000.00	\$ (25,000.00)	\$ 125,000.00	\$ 934.50	\$ 943.88	\$ 9.38
\$ 175,000.00	\$ (25,000.00)	\$ 150,000.00	\$ 1,121.40	\$ 1,132.65	\$ 11.25
\$ 200,000.00	\$ (25,000.00)	\$ 175,000.00	\$ 1,308.30	\$ 1,321.43	\$ 13.13
\$ 300,000.00	\$ (25,000.00)	\$ 275,000.00	\$ 2,055.90	\$ 2,076.53	\$ 20.63
\$ 400,000.00	\$ (25,000.00)	\$ 375,000.00	\$ 2,803.50	\$ 2,831.63	\$ 28.13
		<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>	
<b>Mills Levied 2013-2014</b>		5.3030	2.2480	7.5510	
<b>Mills Levied 2012-2013</b>		<u>5.2280</u>	<u>2.2480</u>	<u>7.4760</u>	
<b>Increase (Decrease)</b>		<u>0.0750</u>	<u>-</u>	<u>0.0750</u>	

**Okaloosa County School District  
Millage Levy  
Twenty-Four Year History  
1991-1992 TO 2013-2014**

Fiscal Year	*Required Local Effort	*Prior Period Funding Adjustment Millage	Discretionary Basic	Discretionary Supplemental	Capital Outlay Discretionary (1)	Total Millage
1991-1992	6.284		0.510		1.300	8.094
1992-1993	6.632		0.510		1.300	8.442
1993-1994	6.505		0.510		1.300	8.315
1994-1995	6.887		0.510	0.250	0.939	8.586
1995-1996	6.530		0.510	0.250	1.296	8.586
1996-1997	6.516		0.510	0.250	1.296	8.572
1997-1998	6.523		0.510	0.250	1.289	8.572
1998-1999	6.675		0.510	0.249	1.289	8.723
1999-2000	5.945		0.510	0.228	1.289	7.972
2000-2001	6.211		0.510	0.208	1.289	8.218
2001-2002	5.817		0.510	0.190	1.701	8.218
2002-2003	6.023		0.510	0.178	1.701	8.412
2003-2004	5.915		0.510	0.168	1.701	8.294
2004-2005	5.695		0.510	0.151	1.938	8.294
2005-2006	5.375		0.510	0.240	1.938	8.063
2006-2007	5.156		0.510	0.182	1.938	7.786
2007-2008	5.024		0.510	0.167	1.938	7.639
2008-2009	5.272		0.498	0.166	1.688	7.624
2009-2010	5.288	0.103	0.748	-	1.500	7.639
2010-2011	5.257	0.029	0.748	-	1.500	7.534
2011-2012	5.511	0.010	0.748	-	1.500	7.769
2012-2013	5.218	0.010	0.748		1.500	7.476
<b>Proposed 2013-2014</b>	<b>5.303</b>	<b>-</b>	<b>0.748</b>		<b>1.500</b>	<b>7.551</b>

**\*State Mandated**

**NOTES:**

1. Beginning with fiscal year 2009-2010 the maximum allowable millage for Capital Outlay is 1.50 mills.



# CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

Year : 2013	County : OKALOOSA
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Name of School District :  
OKALOOSA CO SCHOOL DIST

**SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT**

1.	Current year taxable value of real property for operating purposes	\$	14,079,678,111	(1)
2.	Current year taxable value of personal property for operating purposes	\$	755,468,057	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	7,660,071	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	14,842,806,239	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	129,914,658	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	14,712,891,581	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	14,582,347,401	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	7/11/2013 10:15 AM		

**SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER**

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.2280	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	76,236,512	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	32,781,117	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	109,017,629	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.1816	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.2281	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.3030	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000 (17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 78,711,401	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 33,366,628	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 112,078,030	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	2.34 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	1.91 %	(22)

Final public budget hearing	Date : 7/29/2013	Time : 5:05 PM	Place : 120 Lowery Place S.E. Fort Walton Beach Florida
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : MARY BETH JACKSON, SUPT		Contact Name And Contact Title : RITA R SCALLAN, CFO		
	Mailing Address : 120 LOWERY PLACE, SE		Physical Address : 120 LOWERY PLACE, SE		
	City, State, Zip : FT WALTON BCH, FL 32548		Phone Number : (850)833-5840		Fax Number : (850)8337699

Continued on page 3



**School District of Okaloosa County**  
**Proposed Preliminary and Tentative Budget**  
**Discretionary Project Carryover by School**  
**Fiscal Year 2012-2013 Compared to Fiscal Year 2013-2014**  
**July 29, 2013**

<b>SCHOOL NUMBER</b>	<b>SCHOOL</b>	<b>DISCRETIONARY CARRYOVER 2011-2012</b>	<b>DISCRETIONARY CARRYOVER 2012-2013</b>	<b>INCREASE/ (DECREASE)</b>
0031	Edwins Elementary	\$ 247,992.30	\$ 235,547.64	\$ (12,444.66)
0041	Baker School	137,446.14	126,041.77	(11,404.37)
0051	Bob Sikes Elementary	371,483.40	346,194.33	(25,289.07)
0082	Meigs Middle	80,975.53	152,416.72	71,441.19
0092	Shoal River Middle (Formerly Richbourg Middle)	139,671.30	187,314.66	47,643.36
0121	Ruckel Middle	128,329.90	176,629.98	48,300.08
0131	Destin Elementary	308,163.61	293,968.92	(14,194.69)
0151	Edge Elementary	26,196.38	121,657.77	95,461.39
0161	Eglin Elementary	137,991.01	64,521.95	(73,469.06)
0201	Laurel Hill School	249,230.37	112,944.53	(136,285.84)
0211	Niceville High	227,223.30	518,959.36	291,736.06
0222	Northwood Elementary	156,618.85	56,453.75	(100,165.10)
0241	Silver Sands School	213,532.15	185,265.63	(28,266.52)
0251	Riverside Elementary (Formerly Southside Elementary)	307,347.48	232,190.05	(75,157.43)
0271	Pryor Middle	221,636.32	289,470.65	67,834.33
0281	Wright Elementary	170,394.25	234,311.72	63,917.47
0431	Shalimar Elementary	176,354.37	215,211.04	38,856.67
0541	Elliott Point Elementary	130,824.94	74,354.78	(56,470.16)
0561	Mary Esther Elementary	92,101.12	71,030.83	(21,070.29)
0571	Plew Elementary	173,758.98	209,268.88	35,509.90
0581	Choctawhatchee High	141,571.32	286,776.19	145,204.87
0601	Crestview High	67,213.84	14,416.82	(52,797.02)
0621	Kenwood Elementary	76,307.22	117,921.04	41,613.82
0631	Florosa Elementary	171,920.68	114,549.03	(57,371.65)
0641	Fort Walton Beach High	181,406.83	150,856.18	(30,550.65)
0651	Bruner Middle	66,011.03	122,013.76	56,002.73
0671	Lewis K-8 (Formerly Lewis Middle)	124,952.44	177,378.90	52,426.46
0681	Longwood Elementary	204,715.09	386,507.59	181,792.50
0701	CHOICE High & Techn. Cntr. (Formerly OATC)	73,504.18	26,266.57	(47,237.61)
0721	Okaloosa STEMM Academy	-	50,814.13	50,814.13
0731	Walker Elementary	81,861.90	108,324.47	26,462.57
0741	Bluewater Elementary	93,661.37	173,401.17	79,739.80
0751	Antioch Elementary	225,592.15	234,474.55	8,882.40
0761	Davidson Middle	497,976.25	282,545.59	(215,430.66)
0771	Destin Middle	244,402.42	195,937.11	(48,465.31)
0801	Richbourg School (Formerly Silver Sands - North)	201,256.09	165,690.05	(35,566.04)
0811	Southside Center	203,860.37	164,748.95	(39,111.42)
9810	Gulf Coast Youth Academy	65,586.33	57,027.77	(8,558.56)
9811	Okaloosa Youth Development Center	48,045.82	72,592.25	24,546.43
9812	Okaloosa Youth Academy	69,513.49	43,264.68	(26,248.81)
9813	Okaloosa Regional Detention Center	40,132.02	42,152.29	2,020.27
9814	Adolescent Substance Abuse Program	56,227.45	61,651.43	5,423.98
9817	Milton Girls Juvenile Residential Facility	67,967.67	114,065.21	46,097.54
9818	Northwest Florida Ballet Academie	-	-	-
9819	Teaching Adjudicated Youth	74,135.35	79,548.91	5,413.56
9820	Okaloosa Blended	64,779.38	-	(64,779.38)
<b>Total</b>		<b>\$ 6,839,872.39</b>	<b>\$ 7,146,679.60</b>	<b>\$ 306,807.21</b>

**Notes:**

- Okaloosa Blended effective July 2012. Carryover funds in the amount of \$64,779.38 were transferred to Fund Balance - Undesignated
- Milton Girls Juvenile Residential Facility (DJJ) was closed effective December 2012. Carryover funds in the amount of \$114,065.21 were transferred to Gulf Coast Youth Academy (DJJ).
- The Preliminary & Tentative budget for fiscal year 2012-2013 listed Bluewater Elementary School's carryover funds as \$101,181.62. Utility bills for June 2012 were received after the publication and accrued in fiscal year 2012-2013, making the new carryover \$93,661.37

**School District of Okaloosa County  
General Operating Fund  
Summary of Reserves in July 1, 2013, Fund Balance  
As of Preliminary and Tentative Budget  
July 29, 2013**

Funds reflected in school and project reserves will be appropriated for specific expenditures as the school year progresses. The majority of these funds are restricted and cannot be used for other purposes.

<b>Object 0981</b>	<b><u>Reserves - Audit Adjustment</u></b>	\$ 238,741.00
<b>Object 0987</b>	<b><u>Reserves - Schools</u></b>	924,481.00
<b>Object 0988</b>	<b><u>School Carryover - Discretionary Project</u></b>	7,146,679.60
<b>Object 0990</b>	<b><u>Fund Balance - Unappropriated</u></b>	10,453,407.93
<b>Object 0991</b>	<b><u>Reserves - Inventory</u></b>	113,258.08
<b>Object 0993</b>	<b><u>Reserves - Retirement</u></b>	512,323.58
<b>Object 0994</b>	<b><u>Reserves - FTE/Schools</u></b>	
	Discretionary Project	3,885,744.40
	Project 3004 - Offset Decentralized FTE Reserves	1,597,170.00
<b>Object 0995</b>	<b><u>Reserves - Claims Liability Insurance</u></b>	3,799,000.00
<b>Object 0996</b>	<b><u>Reserves - Contingency</u></b>	2,567,000.00
<b>Object 0997</b>	<b><u>Reserves - Projects</u></b>	
	Project 0132 - VPK - Year Long Program	80,927.84
	Project 1004 - AICE Set-Aside	325.34
	Project 1084 - Medicaid Reimbursement	322,148.51
	Project 2021 - Virtual Education Contribution	108,976.00
	Project 2031 - District Transfers	25,000.00
	Project 2045 - ROTC	89,004.77
	Project 2073 - Florida Excellent Teaching Program	8,824.03
	Project 2154 - Advanced Placement	43,022.49
	Project 2168 - Child Care - Riverside Elementary	97,955.38
	Project 2170 - Child Care - Northwood Elementary	85,166.94
	Project 2176 - Child Care - Edge Elementary	162.22
	Project 2179 - Child Care - Antioch Elementary	67,620.00
	Project 3001 - ESE Guarantee - Gifted	12,195.62
	Project 3101 - Lottery - Discretionary	58,867.73
	Project 3105 - Instructional Materials - Textbooks	642,523.00
	Project 3106 - Instructional Materials - Media	263,698.30
	Project 3107 - Safe Schools	112,855.13
	Project 3109 - Instructional Materials - Science	84,777.99
	Project 3110 - Instructional Materials - ESE Digital Applications	33,832.00
	Project 3112 - School Enhancement Training	6,718.92
	Project 3116 - Teacher Training Categorical	7,976.00
	Project 3129 - SAI - Supplemental Educational Services	50,000.00
	Project 3150 - Educational Technology	2,073.86
	Project 3161 - SAI - Supplemental Academic Instruction	4,242,312.93
	Project 3162 - SAI - Attendance Officers	2,503.07
	Project 3180 - Florida Teachers Lead	56,486.12
	Project 4113 - Workforce Education Career Program Expansion	10,390.00
	Project 4125 - CSR - Class Size Reduction	4,698,481.13
	Project 4150 - Teacher Salary Increase Allocation	4,988,203.00
	Project 4160 - Florida School Recognition Program	2,344,974.00
	Project 5104 - Reading Endorsement - Bonus	103,263.19
	Project 5110 - Workforce Development	220,429.69
	Project 6010 - Educational Broadband Lease	10,887.70
	Project 6123 - Reading Instruction	1,326,477.82
	Project 7054 - AP Initiative	189.00
	Project 7055 - International Baccalaureate	7,200.78
	Project 7111 - Military Impact	640,134.38
	Project 8110 - DJJ Supplemental Allocation	144,977.00
	Project 9004 - Advanced International Certificate of Education	3,585.22
	Project 9007 - CAPE CHOICE Certification	387,313.89
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	<b>TOTAL \$</b>	<b>52,630,266.58</b>