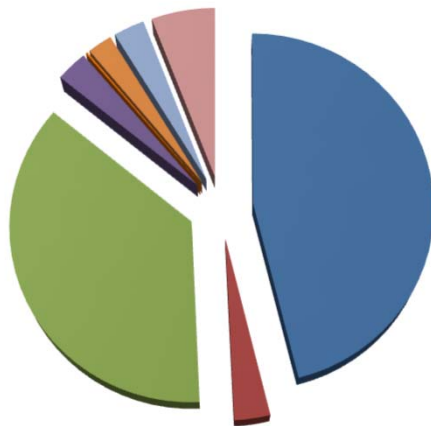




**School District of Okaloosa County
District Summary Budget
All Funds
Fund Structure
Fiscal Year 2024-2025**

Fund Name	Total Revenue	Percentage
General Fund	\$ 410,379,942.93	46.14%
Debt Service Fund	27,668,570.08	3.11%
Capital Project Funds	325,868,693.54	36.64%
Special Revenue Funds - Other Federal Programs (Fund 420x)	26,033,194.47	2.93%
Special Revenue Funds - All ESSER (Fund 44xx)	1,596,460.80	0.18%
Special Revenue Funds - Misc. (Fund 490x) (Internal Funds)	20,308,905.09	2.28%
Food Service Fund	25,488,611.70	2.87%
Internal Service Fund (Self-Insured Medical)	52,041,616.66	5.85%
Total All Funds	\$ 889,385,995.27	100.00%



- General Fund
- Debt Service Fund
- Capital Project Funds
- Special Revenue Funds - Other Federal Programs (Fund 420x)
- Special Revenue Funds - All ESSER (Fund 44xx)
- Special Revenue Funds - Misc. (Fund 490x) (Internal Funds)
- Food Service Fund
- Internal Service Fund (Self-Insured Medical)

General

Funds that are not accounted for in any other fund.
Also known as the operating fund of the District.

Debt Service

Planned debt service payments for the year.
Funded by transferring money from Capital Project Fund.

Capital Projects

Revenue may only be used for capital expenditures such as new construction, maintenance, computers.

Special Revenue Funds - Other Federal Programs

Funding such as Title I and IDEA is recorded in this fund.
May not be used for normal operating expenditures.

Special Revenue Funds - All ESSER

ESSER funding recorded in this fund.
Each grant has specific requirements.

Special Revenue Funds - Misc. (Internal Funds)

Funds that are raised at schools for field trips, clubs, band, sports, fundraisers, etc.
Funds may not be used in lieu of operating revenue.

Food Service

Funds may only be used for the Food Service program.

Internal Service Fund (Self-Insured Medical)

Funds set-aside to fund medical claims.
Funds may not be used in lieu of operating revenue.