

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2006-07

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

Nonexempt Assessed Valuation:

21,989,200,577.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.0220		5.0220
2. Current Operating Discretionary Tax	0.7600		0.7600
3. Additional Millage			
4. Capital Improvement Tax	2.0000		2.0000
5. Interest and Sinking Tax			
TOTAL MILLS	7.7820		7.7820

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	200,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	200,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	1,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal through State	3299	
Total Federal Through State And Local	3200	1,000,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	166,948,750.00
Workforce Development	3315	5,017,236.00
Workforce Development Capitalization Incentive Grant	3316	
Adults With Disabilities	3318	43,756.00
CO & DS Withheld for Administrative Expense	3323	21,680.00
Florida Teacher's Lead Program	3334	887,242.00
Diagnostic and Learning Resources Centers	3335	
Instructional Materials	3336	5,919,731.00
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	150,000.00
District Discretionary Lottery Funds	3344	2,568,766.00
Transportation	3354	10,050,637.00
Class Size Reduction Operating Funds	3355	42,921,213.00
School Recognition Funds	3361	845,161.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,905,336.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Charter School Capital Outlay Funding	3397	
Other Miscellaneous State Revenue	3399	159,386.00
Total State	3300	237,438,894.00
LOCAL:		
District School Tax	3411	120,784,480.00
Tax Redemptions	3421	250,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	
Interest, Including Profit On Investment	3430	1,600,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,421,186.00
Total Local	3400	124,055,666.00
TOTAL ESTIMATED REVENUES		362,694,560.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,686,142.00
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,686,142.00
TOTAL OTHER FINANCING SOURCES		8,686,142.00
FUND BALANCE, JULY 1, 2006	2800	36,368,157.27
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		407,748,859.27

(Continued)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007

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 Expenses 700
Instruction	5000	244,997,765.24	149,765,371.52	39,416,604.91	28,675,848.84		25,134,190.42	715,371.08	1,290,378.47
Pupil Personnel Services	6100	18,207,553.63	13,738,322.06	4,022,874.89	64,037.00		246,828.34	110,593.00	24,898.34
Instructional Media Services	6200	4,750,676.31	2,946,605.21	876,505.21	144,339.76		135,188.15	628,897.98	19,140.00
Instruction and Curriculum Development Services	6300	15,716,885.28	11,366,877.57	3,047,531.27	224,591.75		908,110.85	131,257.73	38,516.11
Instructional Staff Training Services	6400	1,562,712.08	414,719.18	102,550.71	281,326.73		701,226.97	15,657.12	47,231.37
Instruction Related Technology	6500	2,671,026.03	2,057,104.54	608,721.49	450.00			4,750.00	
Board	7100	2,158,099.11	198,462.00	60,542.41	1,857,646.34		13,048.36	1,400.00	27,000.00
General Administration	7200	1,900,955.86	1,158,919.58	267,990.75	86,841.07	750.00	292,620.66	54,954.80	38,879.00
School Administration	7300	18,015,895.91	12,926,856.92	3,499,245.50	276,519.28		659,747.22	105,235.58	548,291.41
Facilities Acquisition and Construction	7400	6,059,098.10	1,573,533.00	385,145.91	3,408,139.60	19,500.00	329,240.02	335,789.57	7,750.00
Fiscal Services	7500	2,098,008.23	1,603,598.09	398,772.12	3,108.00		69,099.34	15,430.68	8,000.00
Central Services	7700	6,929,548.05	3,684,677.42	1,039,113.84	490,789.53	42,639.59	1,483,910.71	115,165.96	73,251.00
Pupil Transportation Services	7800	16,652,306.82	9,415,000.00	3,776,345.55	500,597.09	2,009,695.00	728,136.32	165,432.86	57,100.00
Operation of Plant	7900	30,758,507.12	6,224,700.69	2,220,175.12	1,989,290.80	11,663,739.50	8,358,329.68	272,844.96	29,426.37
Maintenance of Plant	8100	8,332,196.06	4,269,348.00	1,216,099.36	62,809.79	141,000.00	2,476,628.12	161,310.79	5,000.00
Administrative Technology Services	8200	3,134,211.62	1,718,449.00	448,982.59	168,327.76	10,000.00	596,300.23	118,500.87	73,651.17
Community Services	9100	133,414.04	98,429.00	34,985.04					
Debt Service	9200	954,651.51							954,651.51
TOTAL APPROPRIATIONS		385,033,511.00	223,160,973.78	61,422,186.67	38,234,663.34	13,887,324.09	42,132,605.39	2,952,592.98	3,243,164.75
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE, JUNE 30, 2007	2700	22,715,348.27							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		407,748,859.27							

(Continued)

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	10,679,854.00
U.S.D.A. Donated Foods	3265	826,897.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	11,506,751.00
STATE:		
School Breakfast Supplement	3337	1,268,954.00
School Lunch Supplement	3338	400,000.00
Other Miscellaneous Revenue	3399	123,358.00
Total State	3300	1,792,312.00
LOCAL:		
Interest, Including Profit on Investment	3430	115,734.00
Gifts, Grants and Bequests	3440	
Food Service	3450	6,507,555.00
Other Miscellaneous Local Sources	3495	233,866.00
Total Local	3400	6,857,155.00
TOTAL ESTIMATED REVENUES		20,156,218.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2006	2800	5,141,824.69
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		25,298,042.69

(Continued)

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

APPROPRIATIONS	Account Number	
FOOD SERVICES: (Function 7600)		
Salaries	100	6,706,577.00
Employee Benefits	200	3,579,713.10
Purchased Services	300	459,629.00
Energy Services	400	139,250.00
Materials and Supplies	500	8,671,633.51
Capital Outlay	600	622,279.63
Other Expenses	700	131,273.00
TOTAL APPROPRIATIONS	7600	20,310,355.24
OTHER FINANCING USES:		
Transfers Out (Function 9700) To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2007	2700	4,987,687.45
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		25,298,042.69

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Vocational Education Acts	3201	95,309.09
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	8,327,432.87
Elementary and Secondary Education Act, Title I	3240	5,028,317.53
Adult General Education	3251	26,725.24
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	93,408.17
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	2,402,346.46
Total Federal Through State And Local	3200	15,973,539.36
STATE:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		15,973,539.36
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2006	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		15,973,539.36

(Continued)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007

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 Expenses 700
Instruction	5000	10,196,894.21	6,446,099.70	2,725,348.13	103,176.77		210,177.34	706,858.95	5,233.32
Pupil Personnel Services	6100	555,871.84	399,035.28	140,761.05	2,905.45		4,827.37	8,342.69	
Instructional Media Services	6200	48,828.70	31,587.65	5,439.88				11,801.17	
Instruction and Curriculum Development Services	6300	4,327,154.98	2,354,587.53	577,606.78	103,065.30		1,236,453.90	55,441.47	
Instructional Staff Training Services	6400	230,154.31	57,782.85	17,373.85	92,884.03		36,644.46	15.00	25,454.12
Instruction Related Technology	6500	100,988.31	77,823.08	22,146.86	1,018.37				
Board	7100								
General Administration	7200	179,934.93	29,894.90	7,673.56	4,302.38		160.00	21,647.80	116,256.29
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	136,559.61	11,051.44	4,929.58	115,055.17		1,291.42	4,232.00	
Pupil Transportation Services	7800	153,134.25	140.00	22.00	77,972.25			75,000.00	
Operation of Plant	7900	35,287.60			35,287.60				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	8,730.62							8,730.62
TOTAL APPROPRIATIONS		15,973,539.36	9,408,002.43	3,501,301.69	535,667.32		1,489,554.49	883,339.08	155,674.35
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE, JUNE 30, 2007	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		15,973,539.36							

SECTION V. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	2,812,011.10
Total Revenues	3000	2,812,011.10
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2006	2800	100,000.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,912,011.10
APPROPRIATIONS		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	2,812,011.10
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		2,812,011.10
OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2007	2700	100,000.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		2,912,011.10

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007

SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
STATE SOURCES:								
CO & DS Distributed	3321							
CO & DS Withheld for SBE/COBI Bonds	3322	1,748,767.01	1,748,767.01					
Cost of Issuing SBE/COBI Bonds	3324							
Interest on Undistributed CO & DS	3325							
SBE/COBI Bond Interest	3326							
Racing Commission Funds	3341							
Total State Sources	3300	1,748,767.01	1,748,767.01					
LOCAL SOURCES:								
District Interest and Sinking Taxes	3412							
Local Sales Tax	3418	10,326,984.50						10,326,984.50
Tax Redemptions	3421							
Excess Fees	3423							
Rent	3425	1,133,432.52						1,133,432.52
Interest, Including Profit on Investment	3430							
Gifts, Grants, and Bequests	3440							
Total Local Sources	3400	11,460,417.02						11,460,417.02
TOTAL ESTIMATED REVENUES		13,209,184.03	1,748,767.01					11,460,417.02
OTHER FINANCING SOURCES:								
Sale of Bonds	3710							
Loans	3720							
Proceeds of Certificates of Participation	3750							
Transfers In:								
From General Fund	3610							
From Capital Projects Funds	3630	21,200,678.59						21,200,678.59
From Special Revenue Funds	3640							
Interfund (Debt Service Only)	3650							
From Permanent Fund	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	21,200,678.59						21,200,678.59
TOTAL OTHER FINANCING SOURCES		21,200,678.59						21,200,678.59
FUND BALANCES, JULY 1, 2006	2800	9,972,731.67	375,511.39				3,860,543.94	5,736,676.34
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		44,382,594.29	2,124,278.40				3,860,543.94	38,397,771.95

(Continued)

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007**

SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F. S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
DEBT SERVICE: (Function 9200)								
Redemption of Principal	710	17,028,738.94	909,476.63				3,655,000.00	12,464,262.31
Interest	720	14,177,881.30	791,747.50				59,393.75	13,326,740.05
Dues and Fees	730	69,301.25					4,000.00	65,301.25
Miscellaneous Expenses	790							
TOTAL APPROPRIATIONS	9200	31,275,921.49	1,701,224.13				3,718,393.75	25,856,303.61
OTHER FINANCING USES:								
Transfers Out: (Function 9700)								
To General Fund	910							
To Capital Projects Funds	930	6,947,522.74					133,030.74	6,814,492.00
To Special Revenue Funds	940							
Interfund (Debt Service Only)	950							
To Permanent Fund	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700	6,947,522.74					133,030.74	6,814,492.00
TOTAL OTHER FINANCING USES		6,947,522.74					133,030.74	6,814,492.00
FUND BALANCES, JUNE 30, 2007	2700	6,159,150.06	423,054.27				9,119.45	5,726,976.34
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		44,382,594.29	2,124,278.40				3,860,543.94	38,397,771.95

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007

SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects
Other Federal Through State	3290										
CO & DS Distributed	3321	410,352.00						410,352.00			
Interest on Undistributed CO & DS	3325										
Racing Commission Funds	3341										
Public Education Capital Outlay (PECO)	3391	9,776,617.00				9,776,617.00					
Classrooms First Program	3392										
School Infrastructure Thrift Program	3393										
Effort Index Grants	3394										
Smart Schools Small County Asst. Program	3395										
Class Size Reduction/Capital Funds	3396	37,130,685.00									37,130,685.00
Charter School Capital Outlay Funding	3397										
Other Miscellaneous State Revenue	3399										
District Local Capital Improvement Tax	3413	41,779,481.00							41,779,481.00		
Local Sales Tax	3418										
Tax Redemptions	3421										
Interest, Including Profit on Investment	3430										
Gifts, Grants, and Bequests	3440										
Miscellaneous Local Sources	3490										
Impact Fees	3496	28,906,213.00									28,906,213.00
Refunds of Prior Year Expenditures	3497										
Total Estimated Revenues		118,003,348.00				9,776,617.00		410,352.00	41,779,481.00		66,036,898.00
OTHER FINANCING SOURCES											
Sale of Bonds	3710										
Loans	3720	2,818,237.77									2,818,237.77
Sale of Capital Assets	3730										
Loss Recoveries	3740										
Proceeds of Certificates of Participation	3750										
Transfers In:											
From General Fund	3610										
From Debt Service Funds	3620	6,947,522.74									6,947,522.74
From Special Revenue Funds	3640										
Interfund (Capital Projects Only)	3650										
From Permanent Fund	3660										
From Internal Service Funds	3670										
From Enterprise Funds	3690										
Total Transfers In	3600	6,947,522.74									6,947,522.74
TOTAL OTHER FINANCING SOURCES		9,765,760.51									9,765,760.51
FUND BALANCES, JULY 1, 2006	2800	152,775,450.56	2,495,391.18			1,526,924.29		960,299.75	12,850,711.22		134,942,124.12
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		280,544,559.07	2,495,391.18			11,303,541.29		1,370,651.75	54,630,192.22		210,744,782.63

(Continued)

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007**

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects
Appropriations: (Functions 7400/9200)											
Library Books (New Libraries)	610	582,927.11	33,397.26								549,529.85
Audio-Visual Materials (Non-Consumable)	620	9,152.43	250.00								8,902.43
Buildings and Fixed Equipment	630	129,637,744.31	205,950.54						1,065,162.81		128,366,630.96
Furniture, Fixtures, and Equipment	640	14,679,922.70	230,331.06			8,309.95			483,885.64		13,957,396.05
Motor Vehicles (Including Buses)	650	7,479,531.00							6,416,638.83		1,062,892.17
Land	660	26,970,619.85				3,117,006.00			719,598.59		23,134,015.26
Improvements Other Than Buildings	670	4,613,436.03	177,784.71			77,000.00		288,360.89	2,480,634.05		1,589,656.38
Remodeling and Renovations	680	45,126,275.13	1,558,150.84			8,089,967.69		1,053,294.14	23,863,953.20		10,560,909.26
Computer Software	690	40,386.03	3,267.98						30,648.00		6,470.05
Redemption of Principal	710										
Interest	720										
Dues and Fees	730										
TOTAL APPROPRIATIONS		229,139,994.59	2,209,132.39			11,292,283.64		1,341,655.03	35,060,521.12		179,236,402.41
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
To General Fund	910	8,686,142.00							8,686,142.00		
To Debt Service Funds	920	21,200,678.59							10,355,292.56		10,845,386.03
To Special Revenue Funds	940										
Interfund (Capital Projects Only)	950										
To Permanent Fund	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700	29,886,820.59							19,041,434.56		10,845,386.03
TOTAL OTHER FINANCING USES		29,886,820.59							19,041,434.56		10,845,386.03
FUND BALANCES, JUNE 30, 2007	2700	21,517,743.89	286,258.79			11,257.65		28,996.72	528,236.54		20,662,994.19
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		280,544,559.07	2,495,391.18			11,303,541.29		1,370,651.75	54,630,192.22		210,744,782.63

SECTION VIII. PERMANENT FUND - FUND 000

Page 13

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Project 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, 2006	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Debt Service: (Function 9200)		
Redemption of Principal	710	
Interest	720	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Appropriations		
OTHER FINANCING USES		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2007	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007

SECTION IX. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self Insurance Consortium	912 Self Insurance Consortium	913 Self Insurance Consortium	914 Self Insurance Consortium	915 Self Insurance Consortium	921 Other Enterprise	922 Other Enterprise
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
TRANSFERS IN:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Project Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
NET ASSETS, JULY 1, 2006	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	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 Project Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
NET ASSETS, JUNE 30, 2007	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS									

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2007

SECTION X. 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	37,015,044.62	36,052,979.40	962,065.22					
Other Operating Revenue	3489								
Total Operating Revenues		37,015,044.62	36,052,979.40	962,065.22					
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430	420,000.00	420,000.00						
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		420,000.00	420,000.00						
TRANSFERS IN:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Project Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Fund	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
NET ASSETS, JULY 1, 2006	2880	8,103,632.35	6,722,931.69	1,380,700.66					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS		45,538,676.97	43,195,911.09	2,342,765.88					
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	4,825,365.00	4,825,365.00						
Energy Services	400								
Materials and Supplies	500	10,000.00	10,000.00						
Capital Outlay	600	24,991.50	24,991.50						
Other Expenses	700	30,862,065.22	30,400,000.00	462,065.22					
Total Operating Expenses		35,722,421.72	35,260,356.50	462,065.22					
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 Project Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Fund	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
NET ASSETS, JUNE 30, 2007	2780	9,816,255.25	7,935,554.59	1,880,700.66					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS		45,538,676.97	43,195,911.09	2,342,765.88					