

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2022-23**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certified Taxable Value of Property in County by Property Appraiser		44,263,539,646.00	
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	3.2620		3.2620
2. Prior-Period Funding Adjustment Millage	0.0060		0.0060
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	5.5160		5.5160

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	570,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	570,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	2,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,000,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	335,782,028.00
Workforce Development	3315	6,999,595.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	144,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	40,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	165,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	76,213,115.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	2,520,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	70,560.00
Total State	3300	421,934,298.00
<i>LOCAL:</i>		
District School Taxes	3411	170,651,881.00
Tax Redemptions	3421	50,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	953,400.00
Investment Income	3430	750,000.00
Gifts, Grants and Bequests	3440	312,829.31
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	25,000.00
Postsecondary Lab Fees	3465	25,000.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	1,260,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	450,000.00
School-Age Child Care Fees	3473	2,500,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	6,066,923.00
Total Local	3400	183,045,033.31
<b>TOTAL ESTIMATED REVENUES</b>		607,549,331.31
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	100,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	24,484,224.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	24,484,224.00
<b>TOTAL OTHER FINANCING SOURCES</b>		24,584,224.00
Fund Balance, July 1, 2022	2800	87,670,314.90
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		719,803,870.21

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	435,975,488.85	162,691,227.09	64,490,784.98	133,604,434.75	787.20	71,073,656.40	1,709,072.77	2,405,525.66
Student Support Services	6100	31,982,989.91	23,495,173.71	8,017,428.62	130,272.55		327,909.81	6,134.84	6,070.38
Instructional Media Services	6200	6,139,302.57	4,338,246.21	1,353,648.77	186,873.85		145,807.07	114,726.67	
Instruction and Curriculum Development Services	6300	19,659,916.05	14,734,899.92	4,516,339.26	77,462.89	414.15	325,306.81	5,493.02	
Instructional Staff Training Services	6400	6,150,560.55	4,113,597.04	1,302,601.99	227,200.58		272,694.66		234,466.28
Instruction-Related Technology	6500	2,459,084.00	1,772,432.54	566,274.57			11,095.04	1,454.63	107,827.22
Board	7100	1,619,858.82	226,506.85	122,924.96	1,266,961.24		3,465.77		
General Administration	7200	2,244,639.69	1,366,808.69	378,807.80	52,153.45		339,865.17	1,216.56	105,788.02
School Administration	7300	27,992,025.35	21,422,022.82	6,360,471.20	101,468.68		39,732.93	64,373.71	3,956.01
Facilities Acquisition and Construction	7400	15,507,198.49	1,018,555.15	305,240.75	2,786,938.94		77,194.19	1,220,954.50	10,098,314.96
Fiscal Services	7500	2,629,511.51	1,915,931.41	597,613.55	10,252.47		83,482.17	22,231.91	
Food Service	7600	446,563.75	354,905.67	70,981.21	455.65		20,125.86		95.36
Central Services	7700	9,120,529.19	5,002,433.02	1,666,965.75	1,426,779.54		866,904.79	25,539.88	131,906.21
Student Transportation Services	7800	29,101,219.69	15,214,985.36	6,354,706.31	2,212,658.78	3,073,513.83	2,109,001.32	136,354.09	
Operation of Plant	7900	46,072,707.42	11,699,948.74	7,373,635.17	8,624,326.05	15,039,939.86	3,208,273.91	100,766.01	25,817.68
Maintenance of Plant	8100	12,328,090.46	6,481,926.55	2,410,951.83	1,168,383.35		2,064,115.94	202,491.81	220.98
Administrative Technology Services	8200	5,820,630.96	2,963,204.79	897,535.94	1,597,568.26		188,592.92	168,728.65	5,000.40
Community Services	9100	5,431,294.63	2,038,574.65	1,123,779.93	219,540.62		1,826,118.55	220.93	223,059.95
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>660,681,611.89</b>	<b>280,851,380.21</b>	<b>107,910,692.59</b>	<b>153,693,731.65</b>	<b>18,114,655.04</b>	<b>82,983,343.31</b>	<b>3,779,759.98</b>	<b>13,348,049.11</b>
<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	3,000,000.00							
To Enterprise Funds	990								
Total Transfers Out	9700	3,000,000.00							
<b>TOTAL OTHER FINANCING USES</b>		<b>3,000,000.00</b>							
Nonspendable Fund Balance, June 30, 2023	2710	3,476,794.69							
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750	52,645,463.63							
<b>TOTAL ENDING FUND BALANCE</b>	2700	<b>56,122,258.32</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>719,803,870.21</b>							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2023**

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

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	26,302,869.00
USDA-Donated Commodities	3265	3,434,260.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	29,737,129.00
<i>STATE:</i>		
School Breakfast Supplement	3337	180,000.00
School Lunch Supplement	3338	265,500.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	445,500.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	2,895,800.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	2,895,800.00
<b>TOTAL ESTIMATED REVENUES</b>		33,078,429.00
<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	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2022	2800	15,742,424.82
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		48,820,853.82

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
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**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -**  
**FUND 410 (Continued)**

	Account Number	
<b>APPROPRIATIONS</b>		
<i>Food Services: (Function 7600)</i>		
Salaries	100	9,916,789.47
Employee Benefits	200	4,734,890.53
Purchased Services	300	743,692.60
Energy Services	400	183,194.55
Materials and Supplies	500	19,588,172.22
Capital Outlay	600	6,142,886.11
Other	700	435,000.00
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>		41,744,625.48
<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, 2023	2710	819,366.49
Restricted Fund Balance, June 30, 2023	2720	6,256,861.85
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	7,076,228.34
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		48,820,853.82

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
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**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,400,000.00
Miscellaneous Federal Direct	3199	27,939.13
Total Federal Direct	3100	1,427,939.13
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	1,156,164.03
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	964,523.76
Teacher and Principal Training and Recruiting - Title II, Part A	3225	3,635,797.21
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	18,078,820.60
Elementary and Secondary Education Act, Title I	3240	25,522,275.61
Language Instruction - Title III	3241	3,642,869.36
Twenty-First Century Schools - Title IV	3242	3,031,269.95
Federal Through Local	3280	643,410.34
Miscellaneous Federal Through State	3299	2,432,993.22
Total Federal Through State And Local	3200	59,108,124.08
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		60,536,063.21
<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	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		60,536,063.21

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
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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 and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	38,132,283.17	10,849,430.33	5,222,987.89	6,203,836.39	1,779.78	15,501,008.66	137,538.06	215,702.06
Student Support Services	6100	2,382,486.60	1,476,819.08	523,387.69	165,506.96	10,745.72	205,439.15		588.00
Instructional Media Services	6200	36,434.80	30,861.51	5,573.29					
Instruction and Curriculum Development Services	6300	10,243,898.69	7,455,842.88	2,534,423.38	103,333.00	16,800.00	48,918.90	31,144.18	53,436.35
Instructional Staff Training Services	6400	6,356,407.80	3,490,692.80	961,474.64	1,681,494.16		67,042.81		155,703.39
Instruction-Related Technology Board	7100	82,029.44	62,777.00	19,252.44					
General Administration	7200	955,269.04							955,269.04
School Administration	7300	2,321.28	1,993.20	328.08					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	628,123.31	153,209.63	44,507.87	368,199.55		1,127.40		61,078.86
Student Transportation Services	7800	88,428.24			81,420.73				7,007.51
Operation of Plant	7900								
Maintenance of Plant	8100	46,816.95	33,372.36	13,444.59					
Administrative Technology Services	8200	31,515.55	23,457.89	8,057.66					
Community Services	9100	1,550,048.34	500.00	92.34			149,456.00		1,400,000.00
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		60,536,063.21	23,578,956.68	9,333,529.87	8,603,790.79	29,325.50	15,972,992.92	168,682.24	2,848,785.21
<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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		60,536,063.21							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
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**SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL**  
**EMERGENCY RELIEF (ESSER) - FUND 441**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	414,956.54
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	414,956.54
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		414,956.54
<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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		414,956.54



DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
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SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	132,554.30	32.93		121,906.97		10,614.39	0.01	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	1,345.65	1,250.00	95.65					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	281,056.59							281,056.59
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>		414,956.54	1,282.93	95.65	121,906.97		10,614.39	0.01	281,056.59
<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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		414,956.54							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
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**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES**  
**ACT RELIEF (INCLUDING GEER) - FUND 442**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	2,193.38
Education Stabilization Funds - Workforce	3272	35,452.00
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	9,399.56
Total Federal Through State And Local	3200	47,044.94
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		47,044.94
<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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		47,044.94

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	41,161.94			8,847.43		4,456.25	27,858.26	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	5,883.00	5,000.00	883.00					
Instruction-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>		47,044.94	5,000.00	883.00	8,847.43		4,456.25	27,858.26	
<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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		47,044.94							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2023**

**SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY**  
**SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	24,382,324.84
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	24,382,324.84
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		24,382,324.84
<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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		24,382,324.84

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	15,771,437.39	1,389,157.02	292,307.41	7,586,981.43		6,461,470.26		41,521.27
Student Support Services	6100	1,296,266.73	723,991.01	514,983.63	38,079.07		1,653.18	17,559.84	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	45,285.04	849.54	288.34			44,147.16		
Instructional Staff Training Services	6400	1,183,929.48	359,617.17	47,854.39	123,184.00		587,856.27		65,417.65
Instruction-Related Technology	6500	125,173.00			86,025.50		13,980.01	25,167.49	
Board	7100								
General Administration	7200	558,277.67							558,277.67
School Administration	7300								
Facilities Acquisition and Construction	7400	5,148,983.63						5,148,983.63	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	85,994.17			85,994.17				
Operation of Plant	7900	154,545.50			154,545.50				
Maintenance of Plant	8100	12,432.23						12,432.23	
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>24,382,324.84</b>	<b>2,473,614.74</b>	<b>855,433.77</b>	<b>8,074,809.67</b>		<b>7,109,106.88</b>	<b>5,204,143.19</b>	<b>665,216.59</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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>24,382,324.84</b>							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2023**

**SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA**  
**ACT RELIEF (INCLUDING GEER II) - FUND 444**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	451,026.87
Total Federal Direct	3100	451,026.87
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	2,114,302.18
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	2,114,302.18
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		2,565,329.05
<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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		2,565,329.05

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	2,565,329.05	31,708.79	14,037.11	322,498.35		2,081,197.27	32,755.00	83,132.53
Student Support 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	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>		2,565,329.05	31,708.79	14,037.11	322,498.35		2,081,197.27	32,755.00	83,132.53
<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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		2,565,329.05							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2023**

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY**  
**SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	112,380,008.48
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	112,380,008.48
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		112,380,008.48
<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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		112,380,008.48



DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	67,275,850.33	17,649,452.93	3,166,788.36	39,719,985.79		6,713,623.25		26,000.00
Student Support Services	6100	238,013.23	(128,681.28)	(39,748.93)	307,607.00		98,836.44		
Instructional Media Services	6200	91,825.96	69,833.75	21,992.21					
Instruction and Curriculum Development Services	6300	2,616,029.34	518,573.29	106,148.74			1,991,307.31		
Instructional Staff Training Services	6400	15,291,867.64	1,141,648.57	219,318.38	3,799,102.18		10,130,571.76		1,226.75
Instruction-Related Technology Board	6500 7100	16,496,019.80	1,827,709.16	812,659.43	3,547,624.66		8,457,049.18	1,850,977.37	
General Administration	7200	4,112,651.46	(4,007.04)	(1,246.58)					4,117,905.08
School Administration	7300	0.00	28,651.88	(28,651.88)					
Facilities Acquisition and Construction	7400	5,600.00						5,600.00	
Fiscal Services	7500	136,903.85	(9,988.77)	(3,107.38)	150,000.00				
Food Services	7600	(0.00)	152.88	(152.88)					
Central Services	7700	2,580,945.12	1,425,134.63	509,005.79	807,132.00		111,042.62		(271,369.92)
Student Transportation Services	7800	1,353,372.87	(66,997.39)	(20,842.42)	1,441,212.68				
Operation of Plant	7900	2,080,992.55	(50,839.98)	(15,816.97)	100,693.50		2,046,956.00		
Maintenance of Plant	8100		15,546.09	(15,546.09)					
Administrative Technology Services	8200	99,936.33	80,685.32	19,251.01					
Community Services	9100	0.00	2,355.97	(2,355.97)					
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		112,380,008.48	22,499,230.01	4,727,694.82	49,873,357.81		29,549,386.56	1,856,577.37	3,873,761.91
<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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		112,380,008.48							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
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**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT**  
**RELIEF - FUND 446**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	932,109.00
Total Federal Direct	3100	932,109.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	5,392,897.20
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	5,392,897.20
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		6,325,006.20
<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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		6,325,006.20

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	5,196,493.49			239.00		5,074,744.49		121,510.00
Student Support Services	6100	1,008,587.94	114,377.12	34,811.46	859,399.36				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	8,209.63					8,209.63		
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	39,115.31							39,115.31
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	51,160.73			51,160.73				
Student Transportation Services	7800	21,439.10			21,439.10				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>6,325,006.20</b>	<b>114,377.12</b>	<b>34,811.46</b>	<b>932,238.19</b>		<b>5,082,954.12</b>		<b>160,625.31</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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>6,325,006.20</b>							

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
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**SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	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>3000</b>	
<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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support 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	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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	2,215,107.00						2,215,107.00	
Total Federal Direct Sources	3100	2,215,107.00						2,215,107.00	
<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 Withheld for SBE/COBI Bonds	3322	566,638.29	566,638.29						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	566,638.29	566,638.29						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	1,052,636.40						1,052,636.40	
Total Local Sources	3400	1,052,636.40						1,052,636.40	
<b>TOTAL ESTIMATED REVENUES</b>		3,834,381.69	566,638.29					3,267,743.40	
<b>OTHER FINANCING SOURCES:</b>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	37,447,033.26						37,447,033.26	
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	37,447,033.26						37,447,033.26	
<b>TOTAL OTHER FINANCING SOURCES</b>		37,447,033.26						37,447,033.26	
Fund Balance, July 1, 2022	2800	27,824,282.21	28,859.96					27,795,422.25	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		69,105,697.16	595,498.25					68,510,198.91	

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, 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	31,202,015.14	497,000.00					30,705,015.14	
Interest	720	7,746,362.78	57,400.00					7,688,962.78	
Dues and Fees	730	120,945.93						120,945.93	
Other Debt Service	791								
<b>TOTAL APPROPRIATIONS</b>	9200	39,069,323.85	554,400.00					38,514,923.85	
<b>OTHER FINANCING USES:</b>									
Payments to Refunding Escrow Agent (Function 9299)	760								
<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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720	30,036,373.31	41,098.25					29,995,275.06	
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700	30,036,373.31	41,098.25					29,995,275.06	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		69,105,697.16	595,498.25					68,510,198.91	

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, 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
<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 Distributed	3321	1,000,000.00						1,000,000.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	8,110,000.00									8,110,000.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	9,110,000.00						1,000,000.00			8,110,000.00	
<b>LOCAL SOURCES:</b>												
District Local Capital Improvement Tax	3413	63,739,497.00							63,739,497.00			
County Local Sales Tax	3418	17,500,000.00									17,500,000.00	
School District Local Sales Tax	3419	35,000,000.00									35,000,000.00	
Tax Redemptions	3421											
Investment Income	3430	353,850.00							162,665.00		191,185.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	351,024.00									351,024.00	
Impact Fees	3496	80,000,000.00									80,000,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	196,944,371.00							63,902,162.00		133,042,209.00	
<b>TOTAL ESTIMATED REVENUES</b>		<b>206,054,371.00</b>						<b>1,000,000.00</b>	<b>63,902,162.00</b>		<b>141,152,209.00</b>	
<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											
Proceeds from Special Facility Construction Account	3770											
<b>Transfers In:</b>												
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 Balance, July 1, 2022	2800	540,863,191.68						8,294,484.78	54,957,803.53		477,610,903.37	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>746,917,562.68</b>						<b>9,294,484.78</b>	<b>118,859,965.53</b>		<b>618,763,112.37</b>	



DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, 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	6,796.29										6,796.29
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	350,269,220.51							2,806,293.57			347,462,926.94
Furniture, Fixtures and Equipment	640	19,109,067.16						126,739.51	6,695,278.06			12,287,049.59
Motor Vehicles (Including Buses)	650	13,622,105.80							6,734.00			13,615,371.80
Land	660	3,000,000.00										3,000,000.00
Improvements Other Than Buildings	670	7,024,515.20							928,429.85			6,096,085.35
Remodeling and Renovations	680	49,376,748.19						2,780,858.61	14,522,056.55			32,073,833.03
Computer Software	690	9,903,391.35						21,263.28	8,758,516.53			1,123,611.54
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
<b>TOTAL APPROPRIATIONS</b>		452,311,844.50						2,928,861.40	33,717,308.56			415,665,674.54
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	24,484,224.00							16,374,224.00			8,110,000.00
To Debt Service Funds	920	37,447,033.26							15,721,486.46			21,725,546.80
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	61,931,257.26							32,095,710.46			29,835,546.80
<b>TOTAL OTHER FINANCING USES</b>		61,931,257.26							32,095,710.46			29,835,546.80
Nonspendable Fund Balance, June 30, 2023	2710											
Restricted Fund Balance, June 30, 2023	2720	232,674,460.92						6,365,623.38	53,046,946.51			173,261,891.03
Committed Fund Balance, June 30, 2023	2730											
Assigned Fund Balance, June 30, 2023	2740											
Unassigned Fund Balance, June 30, 2023	2750											
<b>TOTAL ENDING FUND BALANCES</b>	2700	232,674,460.92						6,365,623.38	53,046,946.51			173,261,891.03
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		746,917,562.68						9,294,484.78	118,859,965.53			618,763,112.37

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**DISTRICT SUMMARY BUDGET**  
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**SECTION XIV. PERMANENT FUNDS - FUND 000**

	Account Number	
<b>ESTIMATED REVENUES</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, 2022	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support 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	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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION XV. 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 Revenues	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 (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2022	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>									
<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, 2023	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION XVI. 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
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	64,986,669.00	57,050,000.00	7,936,669.00					
Other Operating Revenues	3489								
Total Operating Revenues		64,986,669.00	57,050,000.00	7,936,669.00					
<i>NONOPERATING REVENUES:</i>									
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									
<i>Transfers In:</i>									
From General Fund	3610	3,000,000.00	3,000,000.00						
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	3,000,000.00	3,000,000.00						
Net Position, July 1, 2022	2880	15,765,489.78	13,883,929.17	1,881,560.61					
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		83,752,158.78	73,933,929.17	9,818,229.61					
<b>ESTIMATED EXPENSES</b>									
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	16,381,669.00	12,620,000.00	3,761,669.00					
Energy Services	400								
Materials and Supplies	500	505,000.00	505,000.00						
Capital Outlay	600	20,000.00	20,000.00						
Other (including Depreciation)	700	54,270,000.00	50,095,000.00	4,175,000.00					
Total Operating Expenses		71,176,669.00	63,240,000.00	7,936,669.00					
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<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								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2023	2780	12,575,489.78	10,693,929.17	1,881,560.61					
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		83,752,158.78	73,933,929.17	9,818,229.61					