

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

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

832,758,312.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.2160		5.2160
2. Prior Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Critical Operating Needs	0.2500		0.2500
5. Additional Operating			
6. Additional Capital Improvement			
7. Local Capital Improvement	1.5000		1.5000
8. Discretionary Capital Improvement			
9. Critical Capital Outlay Needs			
10. Debt Service			
TOTAL MILLS	7.7140		7.7140

ESE 139
EXP. 06/30/2013

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 4-4-2012
MIN. BK# 34
MIN BK PAGE # _____

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	50,000.00
National Forest Funds	3255	75,000.00
Federal Through Local	3280	100,000.00
Miscellaneous Federal through State	3299	50,000.00
Total Federal Through State And Local	3200	275,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	21,226,379.00
Workforce Development	3315	171,512.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	3,474.00
Adults With Disabilities	3318	137,099.00
CO & DS Withheld for Administrative Expense	3323	2,478.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	255,500.00
State Forest Funds	3342	
State License Tax	3343	5,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	5,298,122.00
School Recognition Funds	3361	206,450.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	350,000.00
Preschool Projects	3372	150,000.00
Reading Programs	3373	
Full Service Schools	3378	40,000.00
Other Miscellaneous State Revenue	3399	50,000.00
Total State	3300	27,896,014.00
LOCAL:		
District School Taxes	3411	4,967,770.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	
Interest, Including Profit On Investment	3430	50,000.00
Gifts, Grants and Bequests	3440	10,000.00
Adult General Education Course Fees	3461	3,000.00
Postsecondary Vocational Course Fees	3462	
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	5,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	100,000.00
School Age Child Care Fees	3473	200,000.00
Other School, Course, and Class Fees	3479	
Miscellaneous Local Sources	3490	171,479.30
Total Local	3400	5,507,249.30
TOTAL ESTIMATED REVENUES		33,738,263.30
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	165,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	165,000.00
TOTAL OTHER FINANCING SOURCES		165,000.00
Fund Balance, July 1, 2012	2800	7,918,342.17
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		41,821,605.47

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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	20,876,824.87	14,739,699.11	3,873,505.40	596,776.23		892,479.79	132,492.57	637,612.00
Pupil Personnel Services		6100	1,649,229.91	1,234,605.56	335,964.90	52,894.82	259.77	16,414.63	750.00	8,600.00
Instructional Media Services		6200	640,852.21	470,100.00	138,304.00	830.85		5,730.46	22,326.90	3,560.00
Instruction and Curriculum Development Services		6300	816,376.87	617,090.39	145,256.35	33,811.21		20,035.48	72.36	111.08
Instructional Staff Training Services		6400	233,817.42	147,000.00	35,159.78	47,080.67		1,900.85		2,676.12
Instructional Related Technology		6500	253,230.16	189,700.00	46,130.16	17,400.00				
Board		7100	480,700.00	130,000.00	268,700.00	56,000.00		500.00	500.00	25,000.00
General Administration		7200	303,559.00	185,000.00	43,100.00	55,559.00		8,000.00	2,000.00	9,900.00
School Administration		7300	2,067,961.56	1,653,865.60	397,646.40	4,523.71		10,325.85	1,600.00	
Facilities Acquisition and Construction		7400	20,000.00						15,000.00	
Fiscal Services		7500	603,100.00	437,400.00	106,000.00	30,200.00		15,000.00	10,500.00	4,000.00
Food Service		7600	7,100.00	6,900.00	200.00					
Central Services		7700	488,563.38	145,500.00	55,488.81	193,603.32		50,756.00	37,190.00	6,025.25
Pupil Transportation Services		7800	2,454,496.88	1,198,568.00	446,678.48	22,050.00	461,240.00	119,010.40	12,850.00	194,100.00
Operation of Plant		7900	4,850,919.65	1,039,500.00	368,903.00	702,031.65	1,089,800.00	1,236,685.00	4,000.00	410,000.00
Maintenance of Plant		8100	1,225,095.50	470,000.00	118,900.00	347,107.50		269,636.00	19,400.00	52.00
Administrative Technology Services		8200	646,200.00	200,000.00	36,000.00	265,300.00		4,000.00	120,900.00	20,000.00
Community Services		9100	240,950.80	88,000.00	20,900.00	80.00		21,720.80	13,850.00	96,400.00
Debt Service		9200	551,834.00							551,834.00
Other Capital Outlay		9300		22,952,928.66	6,636,837.28	2,430,248.96	1,551,299.77	2,675,195.26	394,431.83	1,969,870.45
TOTAL APPROPRIATIONS			38,410,812.21							
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2013		2710								
Restricted Fund Balance, June 30, 2013		2720	100,000.00							
Committed Fund Balance, June 30, 2013		2730	50,000.00							
Assigned Fund Balance, June 30, 2013		2740	500,000.00							
Unassigned Fund Balance, June 30, 2013		2750	2,760,793.26							
TOTAL ENDING FUND BALANCE			3,410,793.26							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE			41,821,605.47							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,375,000.00
USDA Donated Commodities	3265	86,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,461,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	15,600.00
School Lunch Supplement	3338	12,000.00
Other Miscellaneous State Revenue	3399	
Total State	3300	27,600.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	6,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	613,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	619,000.00
TOTAL ESTIMATED REVENUES		2,107,600.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	711,400.29
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		2,819,000.29

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	780,000.00
Employee Benefits	200	262,600.00
Purchased Services	300	84,700.00
Energy Services	400	17,500.00
Materials and Supplies	500	932,000.00
Capital Outlay	600	56,500.00
Other Expenses	700	143,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,276,800.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	542,200.29
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	2750	
TOTAL ENDING FUND BALANCE	2700	542,200.29
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		2,819,000.29

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	90,000.00
Medicaid	3202	
Workforce Investment Act	3220	
Math & Science Partnerships - Title II, Part B	3226	160,000.00
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,200,000.00
Elementary and Secondary Education Act, Title I	3240	1,000,000.00
Adult General Education	3251	200,000.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	277,577.23
Total Federal Through State And Local	3200	2,927,577.23
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		2,927,577.23
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		2,927,577.23

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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	1,335,533.33	872,984.80	198,456.70	42,536.00		53,088.33	117,883.33	50,382.15
Pupil Personnel Services		6100	341,502.00	256,950.00	55,707.00	10,450.00		16,445.00	950.00	1,000.00
Instructional Media Services		6200	1,200.00	1,000.00	200.00					
Instruction and Curriculum Development Services		6300	356,975.00	187,635.00	47,226.00	100,850.00		9,439.00	11,625.00	200.00
Instructional Staff Training Services		6400	546,577.00	282,442.00	63,222.50	43,998.50		37,414.00	2,500.00	117,000.00
Instructional Related Technology		6500								
Board		7100								
General Administration		7200	190,223.50							190,223.50
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Capital Services		7700	70,328.40		9,875.40	39,943.00			2,000.00	18,500.00
Pupil Transportation Services		7800	85,238.00	46,510.00	17,387.00		18,500.00			2,841.00
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Debt Service		9200								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			2,927,577.23	1,647,521.80	392,074.60	237,787.50	18,500.00	116,386.35	134,960.33	380,346.65
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 Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2013		2710								
Restricted Fund Balance, June 30, 2013		2720								
Committed Fund Balance, June 30, 2013		2730								
Assigned Fund Balance, June 30, 2013		2740								
Unassigned Fund Balance, June 30, 2013		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE			2,927,577.23							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

Page 8

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
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		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432

Page 9

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								
Pupil 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								
Custodial Services	7700								
Pupil Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2013	2710								
Restricted Fund Balance, June 30, 2013	2720								
Committed Fund Balance, June 30, 2013	2730								
Assigned Fund Balance, June 30, 2013	2740								
Unassigned Fund Balance, June 30, 2013	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

Page 10

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433

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								
Pupil Personnel Services		5100								
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								
Pupil Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Debt Service		9200								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2013		2710								
Restricted Fund Balance, June 30, 2013		2720								
Committed Fund Balance, June 30, 2013		2730								
Assigned Fund Balance, June 30, 2013		2740								
Unassigned Fund Balance, June 30, 2013		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 12

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	153.79
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	153.79
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		153.79
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		153.79

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

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

Page 13

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								
Pupil Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	153.79			153.79				
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								
Pupil Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		153.79							
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 Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2013	2710								
Restricted Fund Balance, June 30, 2013	2720								
Committed Fund Balance, June 30, 2013	2730								
Assigned Fund Balance, June 30, 2013	2740								
Unassigned Fund Balance, June 30, 2013	2750								
TOTAL ENDING FUND BALANCE	2700	153.79							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		153.79							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS -
EDUCATION JOBS ACT - FUND 435

Page 14

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Jobs Act	3215	
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>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION V. SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT - FUND 435

Page 15

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								
Pupil 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								
Cental Services	7700								
Pupil Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2013	2710								
Restricted Fund Balance, June 30, 2012	2720								
Committed Fund Balance, June 30, 2012	2730								
Assigned Fund Balance, June 30, 2012	2740								
Unassigned Fund Balance, June 30, 2012	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VI. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

Page 16

ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil 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	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Use Bonds (Race Track)	230 Section 1011.14-15 P.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
FEDERAL DIRECT SOURCES:									
Other Federal Direct	3190								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE SOURCES:									
Other Federal Through State	3290								
Total Federal Through State Sources	3200								
STATE SOURCES:									
CO & DS Distributed	3321								
CO & DS Withheld for SBE/COBI Bonds	3322	113,500.00	113,500.00						
Cost of Issuing SBE/COBI Bonds	3324								
Interest on Undistributed CO & DS	3325								
SBE/COBI Bond Interest	3326	100.00	100.00						
Racing Commission Funds	3341								
Total State Sources	3300	113,600.00	113,600.00						
LOCAL SOURCES:									
Distined Debt Service Taxes	3412								
Local Sales Tax	3418								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Interest, Including Profit on Investment	3430	22,000.00			22,000.00				
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400	22,000.00			22,000.00				
TOTAL ESTIMATED REVENUES		135,600.00	113,600.00		22,000.00				
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Certificates of Participation	3750								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	164,411.00			164,411.00				
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	164,411.00			164,411.00				
TOTAL OTHER FINANCING SOURCES		164,411.00			164,411.00				
Fund Balances, July 1, 2012	2800	1,087,549.93	11,215.73		1,076,334.20				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		1,387,560.93	124,815.73		1,262,745.20				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VII. 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	299 ARRA Economic Stim. Debt Svc.
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710	90,000.00	90,000.00						
Interest		720	19,300.00	19,300.00						
Dues and Fees		730	300.00	300.00						
Miscellaneous Expenses		790								
TOTAL APPROPRIATIONS		9200	109,600.00	109,600.00						
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
Interfund (Debt Service Only)		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balances, June 30, 2013		2710								
Restricted Fund Balances, June 30, 2013		2720	1,277,960.93	15,215.73		1,262,745.20				
Committed Fund Balances, June 30, 2013		2730								
Assigned Fund Balances, June 30, 2013		2740								
Unassigned Fund Balances, June 30, 2013		2750								
TOTAL ENDING FUND BALANCES		2700	1,277,960.93	15,215.73		1,262,745.20				
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES			1,387,560.93	124,815.73		1,262,745.20				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Rasstrack)	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 Outlay Capital Projects	399 ARRA Economic Stimulus Projects
FEDERAL DIRECT SOURCES												
Other Federal Direct Sources	3130											
Total Federal Direct Sources	3130											
FEDERAL THROUGH STATE SOURCES												
Other Federal Through State	3300											
Total Federal Through State Sources	3300											
STATE SOURCES												
CO & DS Distributed	3321	49,000.00										
Interest on Undersubscribed CO & DS	3325	1,000.00						49,000.00				
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	50,000.00						50,000.00				
LOCAL SOURCES												
District Local Capital Improvement Tax	3413	1,199,171.97							1,199,171.97			
Local Sales Tax	3418											
Excise Tax	3421											
Interest Income	3426											
Gifts, Grants, and Bequests	3440	5,000.00							5,000.00			
Miscellaneous Local Sources	3460											
Impact Fees	3496	50,000.00										
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	1,254,171.97							1,254,171.97			
TOTAL ESTIMATED REVENUES		1,304,171.97										
OTHER FINANCING SOURCES												
Insurance of Bonds	3710											
Leases	3720											
Sale of Capital Assets	3730											
LAER Revenues	3740											
Proceeds of Certificates of Participation	3750											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
From Capital Projects (Out)	3650											
From Year End	3660											
From Internal Service Funds	3680											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balances, July 1, 2012	2800	1,093,173.93										
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		2,397,345.90						60,870.28	850,883.37		161,620.28	
								110,870.28	2,045,053.34		211,620.28	

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Trucks	310 Capital Outlay Bond Issues (COBI)	320 Special Ad Bonds (Bazemack)	330 Section 101.14-15 E.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 101.12(2)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
<i>Appropriations: (Function 740/9700)</i>												
Library Books (New Libraries)	610											
Audio-Visual Materials (Non-Consumable)	620											
Building and Fixed Equipment	630											
Furniture, Fixtures, and Equipment	640	400,000.00							200,000.00			
Motor Vehicles (Including Buses)	650	320,000.00							200,000.00			
Land	660								200,000.00			
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	707,370.28						130,870.28	575,500.00			
Computer Software	690	100,000.00							100,000.00			
Redemption of Principal	710	250,000.00							260,000.00			
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		1,787,370.28						130,870.28	1,455,500.00		260,000.00	
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	165,000.00							165,000.00			
To Debt Service Funds	920	164,411.00							164,411.00			
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	329,411.00							329,411.00			
TOTAL OTHER FINANCING USES		329,411.00							329,411.00			
Nonspendable Fund Balances, June 30, 2013	2710											
Restricted Fund Balances, June 30, 2013	2720	280,764.62							280,144.34		11,620.28	
Committed Fund Balances, June 30, 2013	2730											
Assigned Fund Balances, June 30, 2013	2740											
Unassigned Fund Balances, June 30, 2013	2750	280,764.62							269,144.34		11,620.28	
TOTAL ENDING FUND BALANCES	2700	280,764.62						130,870.28	2,055,055.34		211,620.28	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		2,397,545.90						130,870.28	2,055,055.34		211,620.28	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION IX. PERMANENT FUND - FUND 000

Page 21

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED 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 Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2012	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil 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	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2013	2710	
Restricted Fund Balance, June 30, 2013	2720	
Committed Fund Balance, June 30, 2013	2730	
Assigned Fund Balance, June 30, 2013	2740	
Unassigned Fund Balance, June 30, 2013	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES		Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:										
Charges for Services		3481								
Charges for Sales		3482								
Premium Revenue		3484								
Other Operating Revenue		3489								
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 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		3680								
Net Assets, July 1, 2012		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 (including depreciation)		700								
Total Operating Expenses										
NONOPERATING EXPENSES: (Function 9900)										
Interest		720								
Loss on Disposition of Assets		810								
Total Nonoperating Expenses										
Transfers Out: (Function 9700)										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
Interfund Transfers (Enterprise Funds Only)		950								
To Permanent Funds		960								
To Internal Service Funds		970								
Total Transfers Out		9700								
Net Assets, June 30, 2013		2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS										

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2013

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481	495,000.00	495,000.00						
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489	495,000.00	495,000.00						
NONOPERATING REVENUES:									
Total Operating 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									
Total Nonoperating Revenues	3780								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Assets, July 1, 2012	2880	297,000.00	297,000.00						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS		792,000.00	792,000.00						
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)	Object								
Salaries	100								
Employee Benefits	200								
Purchased Services	300	520,000.00	520,000.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses (including depreciation)	700								
Total Operating Expenses		520,000.00	520,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Assets, June 30, 2013	2780	272,000.00	272,000.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		792,000.00	792,000.00						