

Public Hearing Held

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9-11-13
MIN. BK# 35
MIN BK PAGE # _____

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

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

837,672,986.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.1090		5.1090
2. Prior Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	7.3570		7.3570

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	50,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	50,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	100,000.00
National Forest Funds	3255	75,000.00
Federal Through Local	3280	20,000.00
Miscellaneous Federal Through State	3299	150,000.00
Total Federal Through State and Local	3200	345,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	22,159,401.00
Workforce Development	3315	132,833.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	137,099.00
CO & DS Withheld for Administrative Expense	3323	2,512.29
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	255,500.00
State Forest Funds	3342	
State License Tax	3343	7,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	5,141,951.00
School Recognition Funds	3361	452,300.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	400,000.00
Preschool Projects	3372	135,000.00
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	10,000.00
Total State	3300	28,833,596.29
LOCAL:		
District School Taxes	3411	4,710,000.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	10,000.00
Investment Income	3430	25,000.00
Gifts, Grants, and Bequests	3440	15,000.00
Adult General Education Course Fees	3461	5,000.00
Postsecondary Vocational Course Fees	3462	2,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	3,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	125,000.00
School-Age Child Care Fees	3473	200,000.00
Other Schools, Courses, and Classes Fees	3479	1,000.00
Miscellaneous Local Sources	3490	250,000.00
Total Local	3400	5,346,000.00
TOTAL ESTIMATED REVENUES		34,574,596.29
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	
From Special Revenue Funds	3640	
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, 2013	2800	6,620,926.69
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		41,195,522.98

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	21,605,689.80	15,123,299.00	4,087,306.00	645,728.69		951,039.11	182,051.00	616,266.00
Student Personnel Services	6100	1,912,643.00	1,438,231.00	399,892.00	48,663.00		17,087.00	750.00	8,000.00
Instructional Media Services	6200	671,372.00	499,705.00	140,691.00	1,285.00		4,032.00	22,879.00	2,780.00
Instruction and Curriculum Development Services	6300	662,237.00	513,148.00	116,515.00	27,191.00		4,388.00	815.00	180.00
Instructional Staff Training Services	6400	251,078.00	135,652.00	37,865.00	53,729.00		5,920.00	2,678.00	15,234.00
Instructional-Related Technology	6500	254,400.00	188,000.00	49,000.00	17,400.00				
Board	7100	485,250.00	130,000.00	250,000.00	79,600.00		500.00	500.00	24,650.00
General Administration	7200	332,515.00	185,000.00	70,750.00	54,859.00		7,950.00	2,000.00	11,956.00
School Administration	7300	2,163,993.00	1,729,936.00	417,461.00	4,594.00		11,502.00	450.00	50.00
Facilities Acquisition and Construction	7400	28,750.00						28,750.00	
Fiscal Services	7500	675,200.00	470,000.00	133,500.00	30,200.00		15,000.00	10,500.00	16,000.00
Food Service	7600	12,230.00	11,710.00	520.00					
Central Services	7700	521,878.00	159,700.00	45,200.00	236,792.00		45,721.00	37,190.00	7,275.00
Student Transportation Services	7800	2,528,806.00	1,266,796.00	465,511.00	22,050.00	448,500.00	118,769.00	13,080.00	194,100.00
Operation of Plant	7900	3,763,904.00	1,113,880.00	357,977.00	620,132.00	1,081,800.00	124,665.00	39,000.00	426,500.00
Maintenance of Plant	8100	1,152,492.00	475,000.00	112,750.00	331,408.00		204,522.00	28,760.00	52.00
Administrative Technology Services	8200	571,200.00	185,000.00	50,000.00	157,200.00		15,000.00	104,000.00	60,000.00
Community Services	9100	265,051.00	94,545.00	24,985.00	80.00		33,191.00	12,850.00	99,400.00
Debt Service	9200	586,667.00							586,667.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		38,445,355.80	23,719,622.00	6,759,873.00	2,320,911.69	1,530,300.00	1,559,286.11	486,253.00	2,069,110.00
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, 2014	2710	100,000.00							
Restricted Fund Balance, June 30, 2014	2720	265,000.00							
Committed Fund Balance, June 30, 2014	2730	25,000.00							
Assigned Fund Balance, June 30, 2014	2740	200,000.00							
Unassigned Fund Balance, June 30, 2014	2750	2,160,167.18							
TOTAL ENDING FUND BALANCE	2700	2,750,167.18							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		41,195,522.98							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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	1,520,000.00
USDA Donated Commodities	3265	135,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,655,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	13,150.00
School Lunch Supplement	3338	15,200.00
Other Miscellaneous State Revenue	3399	
Total State	3300	28,350.00
<i>LOCAL:</i>		
Investment Income	3430	1,500.00
Gifts, Grants, and Bequests	3440	
Food Service	3450	588,308.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	589,808.00
TOTAL ESTIMATED REVENUES		2,273,158.00
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, 2013	2800	774,092.49
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		3,047,250.49

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	855,000.00
Employee Benefits	200	294,300.00
Purchased Services	300	82,000.00
Energy Services	400	17,000.00
Materials and Supplies	500	1,061,000.00
Capital Outlay	600	47,500.00
Other	700	130,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,487,300.00
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, 2014	2710	80,000.00
Restricted Fund Balance, June 30, 2014	2720	479,950.49
Committed Fund Balance, June 30, 2014	2730	
Assigned Fund Balance, June 30, 2014	2740	
Unassigned Fund Balance, June 30, 2014	2750	
TOTAL ENDING FUND BALANCE	2700	559,950.49
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		3,047,250.49

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

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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	75,000.00
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment, Title II, Part A	3225	
Math & Science Partnerships - Title II, Part B	3226	200,000.00
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,000,000.00
Elementary and Secondary Education Act, Title I	3240	900,000.00
Adult General Education	3251	110,000.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	606,367.00
Total Federal Through State And Local	3200	2,891,367.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	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	
TOTAL ESTIMATED REVENUES		2,891,367.00
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	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, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		2,891,367.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	1,369,341.00	805,544.00	184,935.00	173,138.00		59,615.00	110,288.00	35,801.00
Student Personnel Services		6100	297,225.00	217,650.00	50,787.00	11,640.00		15,189.00	959.00	1,000.00
Instructional Media Services		6200	1,200.00	1,000.00	200.00					
Instruction and Curriculum Development Services		6300	418,309.00	253,886.00	59,230.00	76,800.00		12,093.00	15,600.00	700.00
Instructional Staff Training Services		6400	610,850.00	324,010.00	73,700.00	50,724.00		30,914.00	3,525.00	127,977.00
Instructional-Related Technology		6500								
Board		7100								
General Administration		7200	76,190.00							76,190.00
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700	40,833.00							
Student Transportation Services		7800	77,419.00	44,510.00	12,710.00	17,950.00	17,358.00	5,000.00	2,000.00	10,883.00
Operation of Plant		7900								2,841.00
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9300	2,891,367.00	1,646,600.00	386,562.00	330,272.00	17,358.00	122,811.00	132,372.00	255,397.00
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, 2014		2710								
Restricted Fund Balance, June 30, 2014		2720								
Committed Fund Balance, June 30, 2014		2730								
Assigned Fund Balance, June 30, 2014		2740								
Unassigned Fund Balance, June 30, 2014		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE			2,891,367.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
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, 2013	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, 2014

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
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, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
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, 2014

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

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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>		
Investment Income	3430	
Gifts, Grants, and 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, 2013	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, 2014

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
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, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
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, 2014

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	3,000.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,000.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,000.00
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, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		3,000.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction		5000								
Student Personnel Services		6100								
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300								
Instructional Staff Training Services		6400	3,000.00	2,787.00	213.00					
Instructional-Related Technology		6500								
Board		7100								
General Administration		7200								
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9100								
TOTAL APPROPRIATIONS			3,000.00	2,787.00	213.00					
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, 2014		2710								
Restricted Fund Balance, June 30, 2014		2720								
Committed Fund Balance, June 30, 2014		2730								
Assigned Fund Balance, June 30, 2014		2740								
Unassigned Fund Balance, June 30, 2014		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE			3,000.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
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, 2013	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, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
TOTAL 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, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
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, 2014**

SECTION VII. DEBT SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO & DS Withheld for SBE/COBI Bonds	3322	114,000.00	114,000.00						
SBE/COBI Bond Interest	3326	500.00	500.00						
Racing Commission Funds	3341								
Total State Sources	3300	114,500.00	114,500.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	32,000.00			32,000.00				
Gifts, Grants, and Requests	3440								
Total Local Sources	3400	32,000.00			32,000.00				
TOTAL ESTIMATED REVENUES		146,500.00	114,500.00		32,000.00				
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	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	164,411.00			164,411.00				
Total Transfers In	3600	164,411.00			164,411.00				
TOTAL OTHER FINANCING SOURCES									
Fund Balances, July 1, 2013	2800	1,280,647.50	8,584.37		1,272,063.13				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		1,591,558.50	123,084.37		1,468,474.13				

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	100,000.00	100,000.00						
Interest	720	14,500.00	14,500.00						
Dues and Fees	730	1,000.00	1,000.00						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	115,500.00	115,500.00						
<i>OTHER FINANCING USES:</i>									
<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 Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720	1,476,058.50	7,584.37		1,468,474.13				
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCES	2700	1,476,058.50	7,584.37		1,468,474.13				
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		1,591,558.50	123,084.37		1,468,474.13				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	310 Section 101.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 101.17(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES												
Transportation Federal Direct	3199											
Transportation Federal Sources	3100											
FEDERAL THROUGH STATE AND LOCAL												
Miscellaneous Federal Through State	3299											
Miscellaneous Federal Through State and Local	3300											
STATE SOURCES												
CO & DS Disbursed	3321	\$4,000.00										
Interest on Undisbursed CO & DS	3323											
Racing Commission Funds	3341	1,000.00										
Public Education Capital Outlay (PECO)	3391											
Classrooms Pilot 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	55,000.00										
LOCAL SOURCES												
District Local Capital Improvement Tax	3413	1,206,249.00							1,206,249.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Local Refundations	3421											
Local Refundations	3421											
Gifts, Grants and Bequests	3430											
Miscellaneous Local Sources	3499											
Impact Fees	3496	100,000.00										
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	1,306,249.00							1,206,249.00			
TOTAL ESTIMATED REVENUES		1,361,249.00						55,000.00	1,206,249.00			
OTHER FINANCING SOURCES												
Advance of Bonds	3710											
Leases	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3630											
From Capital Projects (Only)	3650											
From General Services Funds	3660											
From General Services Funds	3670											
From General Services Funds	3680											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balances, July 1, 2013	2800	1,768,331.50						140,829.99	1,471,542.49			135,979.02
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		3,129,600.50						195,829.99	2,677,791.49			255,979.02

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 101.1.4-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 New Bond Capital Section 101.17(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations (Functions 400-500)</i>												
Library Books (New Acquisitions)	610											
Audiovisual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures, and Equipment	640	510,000.00										
Motor Vehicles (Including Buses)	650	520,000.00							260,000.00		250,000.00	
Land	660								520,000.00			
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	1,239,999.99										
Computer Software	690	240,000.00						195,829.99	1,044,170.00			
Redemption of Principal	710	260,000.00							240,000.00			
Interest	720								260,000.00			
Dues and Fees	730											
TOTAL APPROPRIATIONS		2,769,999.99						195,829.99	2,324,170.00		250,000.00	
<i>OTHER FINANCING USES:</i>												
<i>Transfers Out (Function 510)</i>												
To General Fund	910											
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	980											
Total Transfers Out	990	164,411.00							164,411.00			
TOTAL OTHER FINANCING USES		164,411.00							164,411.00			
Nonspendable Fund Balance, June 30, 2014	2710											
Restricted Fund Balance, June 30, 2014	2720	195,189.51										
Committed Fund Balance, June 30, 2014	2730										5,979.02	
Assigned Fund Balance, June 30, 2014	2740											
Unassigned Fund Balance, June 30, 2014	2750											
TOTAL ENDING FUND BALANCES		195,189.51							189,210.49		5,979.02	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		3,129,600.50						195,829.99	2,677,791.49		255,979.02	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IX. PERMANENT FUND - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	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	
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, 2013	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, 2014

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700	Page 21
APPROPRIATIONS											
Instruction		5000									
Student Personnel Services		6100									
Instructional Media Services		6200									
Instruction and Curriculum Development Services		6300									
Instructional Staff Training Services		6400									
Instructional-Related Technology		6500									
Board		7100									
General Administration		7200									
School Administration		7300									
Facilities Acquisition and Construction		7400									
Fiscal Services		7500									
Central Services		7700									
Student Transportation Services		7800									
Operation of Plant		7900									
Maintenance of Plant		8100									
Administrative Technology Services		8200									
Community Services		9100									
Debt Service		9200									
Other Capital Outlay		9300									
TOTAL APPROPRIATIONS											
OTHER FINANCING USES											
Transfer 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, 2014		2710									
Restricted Fund Balance, June 30, 2014		2720									
Committed Fund Balance, June 30, 2014		2730									
Assigned Fund Balance, June 30, 2014		2740									
Unassigned Fund Balance, June 30, 2014		2750									
TOTAL ENDING FUND BALANCE		2700									
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE											

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION X. ENTERPRISE FUNDS

SECTION X. ENTERPRISE FUNDS											Page
ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ABRA 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										
Total Operating Revenues											
NONOPERATING REVENUES:											
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											
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	3600										
Net Position, July 1, 2013	2880										
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION											
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 (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 Position, June 30, 2014	2780										
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION											

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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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	480,000.00	480,000.00							
Premium Revenue	3482									
Other Operating Revenues	3484									
Total Operating Revenues	3489	480,000.00	480,000.00							
NONOPERATING REVENUES:										
Investment Income	3430									
Gifts, Grants, and Bequests	3440	500.00	500.00							
Other Miscellaneous Local Sources	3495									
Loss Recoveries	3740									
Gain on Disposition of Assets	3780									
Total Nonoperating Revenues		500.00	500.00							
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 Position, July 1, 2013	2880	298,720.92	298,720.92							
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION		779,220.92	779,220.92							
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 (including Depreciation)	700	500,000.00	500,000.00							
Total Operating Expenses		500,000.00	500,000.00							
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 Position, June 30, 2014	2780	279,220.92	279,220.92							
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION		779,220.92	779,220.92							

