

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2014-15

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

864,205,602.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	4.9970		4.9970
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	7.2450		7.2450

ESE 139

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9-15-2014
MIN. BK# 31e
MIN BK PAGE # _____

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	50,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	120,000.00
National Forest Funds	3255	130,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	260,000.00
Total Federal Through State and Local	3200	510,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	22,870,708.00
Workforce Development	3315	132,141.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	137,099.00
CO & DS Withheld for Administrative Expenditure	3323	
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	5,170,163.00
Florida School Recognition Funds	3361	44,833.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	350,000.00
Preschool Projects	3372	150,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
Other Miscellaneous State Revenue	3399	200,000.00
Total State	3300	29,315,444.00
LOCAL:		
District School Taxes	3411	4,766,267.00
Tax Redemptions	3421	218,979.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	3,000.00
Investment Income	3430	20,000.00
Gifts, Grants and Bequests	3440	5,000.00
Adult General Education Course Fees	3461	4,000.00
Postsecondary Vocational Course Fees	3462	7,000.00
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	500.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	150,000.00
School-Age Child Care Fees	3473	200,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	545,000.00
Total Local	3400	5,919,746.00
TOTAL ESTIMATED REVENUES		35,795,190.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	98,718.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	98,718.00
TOTAL OTHER FINANCING SOURCES		98,718.00
Fund Balance, July 1, 2014	2800	5,178,217.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		41,072,125.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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	21,807,741.00	14,969,418.00	4,105,091.00	753,418.00	37.00	871,693.00	334,176.00	773,908.00
Student Personnel Services		6100	1,965,840.00	1,433,100.00	460,752.00	48,979.00		15,716.00	883.00	6,910.00
Instructional Media Services		6200	695,027.00	503,900.00	156,805.00	900.00		3,760.00	27,062.00	2,600.00
Instruction and Curriculum Development Services		6300	791,646.00	580,954.00	166,447.00	27,191.00		15,988.00	772.00	294.00
Instructional Staff Training Services		6400	365,045.00	233,500.00	61,266.00	45,384.00		12,531.00		12,364.00
Instructional-Related Technology		6500	277,030.00	193,200.00	53,830.00	30,000.00				
Board		7100	527,704.00	135,000.00	295,000.00	72,054.00		500.00	500.00	24,650.00
General Administration		7200	335,398.00	180,000.00	81,500.00	47,194.00		6,950.00	5,165.00	14,589.00
School Administration		7300	2,165,391.00	1,691,866.00	456,196.00	4,752.00		9,681.00	2,896.00	
Facilities Acquisition and Construction		7400	32,950.00						32,950.00	
Fiscal Services		7500	669,150.00	461,400.00	145,050.00	30,200.00		15,000.00	10,500.00	7,000.00
Food Service		7600	28,900.00	28,900.00						
Central Services		7700	485,310.00	133,400.00	41,889.00	218,434.00		46,572.00	37,190.00	7,825.00
Student Transportation Services		7800	2,677,880.00	1,417,976.00	496,005.00	18,900.00	428,500.00	151,299.00	3,700.00	161,500.00
Operation of Plant		7900	3,879,947.00	1,047,800.00	362,655.00	630,032.00	1,081,800.00	124,665.00	39,000.00	594,000.00
Maintenance of Plant		8100	1,142,208.00	437,600.00	114,700.00	302,128.00		241,566.00	30,360.00	15,852.00
Administrative Technology Services		8200	634,506.00	167,700.00	47,570.00	288,200.00		15,000.00	62,786.00	53,250.00
Community Services		9100	258,326.00	102,000.00	25,315.00	80.00		28,131.00	8,400.00	94,200.00
Debt Service		9200	586,667.00							586,667.00
Other Capital Outlay		9300		23,717,714.00	7,069,766.00	2,517,846.00	1,510,337.00	1,559,052.00	596,340.00	2,355,609.00
TOTAL APPROPRIATIONS			39,326,664.00							
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, 2015		2710	91,770.00							
Restricted Fund Balance, June 30, 2015		2720	231,936.00							
Committed Fund Balance, June 30, 2015		2730								
Assigned Fund Balance, June 30, 2015		2740								
Unassigned Fund Balance, June 30, 2015		2750	1,421,735.00							
TOTAL ENDING FUND BALANCE		2700	1,745,461.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			41,072,125.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,577,100.00
USDA-Donated Commodities	3265	82,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,659,100.00
<i>STATE:</i>		
School Breakfast Supplement	3337	16,000.00
School Lunch Supplement	3338	12,500.00
Other Miscellaneous State Revenue	3399	
Total State	3300	28,500.00
<i>LOCAL:</i>		
Investment Income	3430	5,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	590,000.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	600,000.00
TOTAL ESTIMATED REVENUES		2,287,600.00
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, 2014	2800	745,634.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,033,234.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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	943,000.00
Employee Benefits	200	294,800.00
Purchased Services	300	112,000.00
Energy Services	400	17,000.00
Materials and Supplies	500	1,013,000.00
Capital Outlay	600	126,500.00
Other	700	124,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,630,800.00
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, 2015	2710	50,000.00
Restricted Fund Balance, June 30, 2015	2720	352,434.00
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	402,434.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,033,234.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Vocational Education Acts	3201	182,883.00
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	379,105.00
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,254,749.00
Elementary and Secondary Education Act, Title I	3240	1,197,986.00
Adult General Education	3251	79,139.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,093,862.00
STATE:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
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		3,093,862.00
OTHER FINANCING SOURCES:		
Loans	3720	
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,093,862.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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	1,538,807.00	882,443.00	216,673.00	177,782.00		128,617.00	96,425.00	36,867.00
Student Personnel Services		6100	367,207.00	262,868.00	61,638.00	22,351.00		18,000.00	1,350.00	1,000.00
Instructional Media Services		6200	1,200.00	1,000.00	200.00					
Instruction and Curriculum Development Services		6300	422,222.00	246,114.00	48,850.00	103,708.00		9,000.00	14,050.00	500.00
Instructional Staff Training Services		6400	574,577.00	286,310.00	103,682.00	33,959.00		24,500.00	2,875.00	123,251.00
Instructional-Related Technology		6500								
Board		7100								
General Administration		7200	79,525.00							79,525.00
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700	29,773.00							
Student Transportation Services		7800	80,551.00	44,510.00	16,650.00	19,100.00	16,800.00	2,673.00	2,000.00	5,500.00
Operation of Plant		7900								2,591.00
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9100								
TOTAL APPROPRIATIONS			3,093,862.00	1,723,245.00	448,193.00	356,900.00	16,800.00	182,790.00	116,700.00	249,234.00
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, 2015		2710								
Restricted Fund Balance, June 30, 2015		2720								
Committed Fund Balance, June 30, 2015		2730								
Assigned Fund Balance, June 30, 2015		2740								
Unassigned Fund Balance, June 30, 2015		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			3,093,862.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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, 2014	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, 2015

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	Page 9
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, 2015	2710									
Restricted Fund Balance, June 30, 2015	2720									
Committed Fund Balance, June 30, 2015	2730									
Assigned Fund Balance, June 30, 2015	2740									
Unassigned Fund Balance, June 30, 2015	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, 2015

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, 2014	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, 2015

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	Page 11
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, 2015	2710									
Restricted Fund Balance, June 30, 2015	2720									
Committed Fund Balance, June 30, 2015	2730									
Assigned Fund Balance, June 30, 2015	2740									
Unassigned Fund Balance, June 30, 2015	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, 2015

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	8,883.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	8,883.00
<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		8,883.00
<i>OTHER FINANCING SOURCES:</i>		
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		8,883.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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	8,883.00	8,252.00	631.00					
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		9300								
TOTAL APPROPRIATIONS			8,883.00	8,252.00	631.00					
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, 2015		2710								
Restricted Fund Balance, June 30, 2015		2720								
Committed Fund Balance, June 30, 2015		2730								
Assigned Fund Balance, June 30, 2015		2740								
Unassigned Fund Balance, June 30, 2015		2750								
TOTAL ENDING FUND BALANCE		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			8,883.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2015

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, 2014	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, 2015

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									
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, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	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, 2015

SECTION VII. DEBT SERVICE FUNDS

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	104,500.00	104,500.00						
SBE/COBI Bond Interest		3326	5.00	5.00						
Racing Commission Funds		3341								
Total State Sources		3300	104,505.00	104,505.00						
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	36,500.00			36,500.00				
Gifts, Grants and Requests		3440								
Total Local Sources		3400	36,500.00			36,500.00				
TOTAL ESTIMATED REVENUES			141,005.00	104,505.00		36,500.00				
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								
Total Transfers In		3600	164,411.00			164,411.00				
TOTAL OTHER FINANCING SOURCES			164,411.00			164,411.00				
Fund Balance, July 1, 2014		2800	1,477,930.00	5,246.00		1,472,684.00				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES			1,783,346.00	109,751.00		1,673,595.00				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS (Continued)

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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	95,000.00	95,000.00						
Interest	720	9,500.00	9,500.00						
Dues and Fees	730	1,000.00	1,000.00						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	105,500.00	105,500.00						
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 Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720	1,677,846.00	4,251.00		1,673,595.00				
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCES	2700	1,677,846.00	4,251.00		1,673,595.00				
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,783,346.00	109,751.00		1,673,595.00				

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES		Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 New/Used Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
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 Distributed		3321	50,000.00										
Interest on Undistributed CO & DS		3322	800.00						50,000.00				
Racing Commission Funds		3341							800.00				
Public Education Capital Outlay (PECO)		3391	98,718.00				98,718.00						
Classrooms First Program		3392											
SMART School Capital Outlay		3394											
SMART School Capital Outlay		3395											
Class Size Reduction Capital Outlay		3396											
Charter School Capital Outlay Fundings		3397											
Other Miscellaneous State Revenue		3399											
Total State Sources		3100	149,518.00				98,718.00		50,800.00				
LOCAL SOURCES:													
District Local Capital Improvement Tax		3413	1,244,456.00							1,244,456.00			
County Local Sales Tax		3418											
School District Local Sales Tax		3419											
Tax Redemptions		3421											
Investment Income		3430											
Gifts, Grants and Bequests		3440											
Miscellaneous Local Sources		3490											
Impact Fees		3495	100,000.00									100,000.00	
Impact Fees - 2014 Year's Expenditures		3497											
Total Local Sources		3400	1,344,456.00				98,718.00		50,800.00	1,244,456.00		100,000.00	
TOTAL ESTIMATED REVENUES			1,493,974.00										
OTHER FINANCING SOURCES													
Issuance of Bonds		3710											
Loans		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		3640											
Interfund (Capital Projects Only)		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, 2014		2800	2,118,031.00						64,130.00	1,788,451.00		264,768.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES			3,612,025.00				98,718.00		115,930.00	3,032,999.00		364,768.00	

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

		Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, T.S., Leases	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), E.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARPA Economic Stimulus Capital Projects
APPROPRIATIONS													
<i>Appropriations (Funds 2400-9700)</i>													
Library Books (New Libraries)		610											
Audiovisual Materials		620											
Buildings and Fixed Equipment		630	55,000.00									55,000.00	
Furniture, Fixtures and Equipment		640	500,000.00							200,000.00		300,000.00	
Motor Vehicles (Including Buses)		650	340,000.00							340,000.00			
Land		660											
Improvements Other Than Buildings		670	150,000.00							150,000.00			
Remodeling and Renovations		680	1,815,734.00						115,630.00	1,700,104.00			
Computer Software		690											
Redemption of Principal		710	260,000.00							260,000.00			
Interest		720											
Dues and Fees		730											
TOTAL APPROPRIATIONS			3,120,734.00						115,630.00	2,650,104.00		355,000.00	
OTHER FINANCING USES													
<i>Transfer Out (Fondation 9700)</i>													
To General Fund		910					98,718.00						
To Debt Service Funds		920	98,718.00										
To Special Revenue Funds		940	164,411.00							164,411.00			
Interfund (Capital Projects Only)		950											
To Permanent Funds		960											
To Internal Service Funds		970											
To Enterprise Funds		990											
Total Transfer Out		9700	263,129.00				98,718.00			164,411.00			
TOTAL OTHER FINANCING USES			263,129.00				98,718.00			164,411.00			
Nonspendable Fund Balance, June 30, 2015		2710											
Restricted Fund Balance, June 30, 2015		2720											
Committed Fund Balance, June 30, 2015		2730	228,162.00							218,394.00		9,768.00	
Assigned Fund Balance, June 30, 2015		2740											
Unassigned Fund Balance, June 30, 2015		2750											
TOTAL ENDING FUND BALANCES		2700	228,162.00							218,394.00		9,768.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES													
AND FUND BALANCES			3,612,925.00				98,718.00		115,630.00	3,032,899.00		164,768.00	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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SECTION IX. PERMANENT FUND - FUND 000

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, 2014	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, 2015

SECTION IX. PERMANENT FUND - FUND 000 (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								
Instructional 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									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	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, 2015

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	Page 22
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, 2014	2880									
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION										
ESTIMATED EXPENSES										
OPERATING EXPENSES: (Function 9900)	Object									
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, 2015	2780									
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION										

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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	Page 23
OPERATING REVENUES:										
Charges for Services	3481	498,000.00	498,000.00							
Charges for Sales	3482									
Premium Revenue	3484									
Other Operating Revenue	3489									
NONOPERATING REVENUES:										
Total Operating Revenues		498,000.00	498,000.00							
Investment Income	3430									
Gifts, Grants and Bequests	3440	1,000.00	1,000.00							
Other Miscellaneous Local Sources	3495									
Loss Recoveries	3740									
Gain on Disposition of Assets	3780									
Total Nonoperating Revenues		1,000.00	1,000.00							
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, 2014	2880	355,626.00	355,626.00							
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		854,626.00	854,626.00							
ESTIMATED EXPENSES	Object									
OPERATING EXPENSES (Function 9900)										
Salaries	100									
Employee Benefits	200									
Purchased Services	300	500,000.00	500,000.00							
Energy Services	400									
Materials and Supplies	500									
Capital Outlay	600									
Other (including Depreciation)	700									
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, 2015	2780	354,626.00	354,626.00							
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		854,626.00	854,626.00							