



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerk12.org

Fax: (904) 259-2825



Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING

SEP 06 2022

MIN BOOK # 40
MIN BOOK PG # _____

DATE: August 29, 2022

TO: Sherrie Raulerson, Superintendent

FROM: Teri Ambrose
Executive Director for Support Services *mta*

RE: 2022-2023 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET
RESOLUTION, AND RESOLUTION DETERMINING REVENUES
AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2022-2023 millage rates, the 2022-2023 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.2310
Basic Discretionary Operating	.7480
Capital Outlay	<u>1.5000</u>
Total Mills	5.4790

If you have any questions, please let me know. Thank you for your assistance in this matter.

mta

"Preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McNarnay, District 1 🐾 Richard Dean Griffis, District 2 🐾 Paula T. Barton, District 3 🐾 Charlie M. Burnett, III, District 4 🐾 Amanda Hodges, District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

Final Budget Resolution 2022-2023

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023.

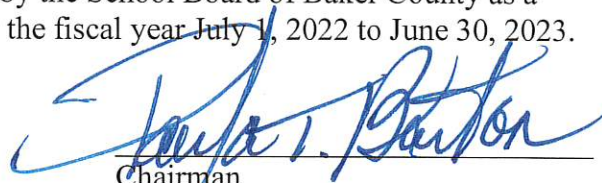
WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2022 to June 30, 2023; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2022-2023.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of \$94,475,035.07 for fiscal year 2022-2023.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2022 to June 30, 2023.


Chairman

PRESENTED AND APPROVED
IN OPEN BOARD MEETING

SEP 06 2022

MIN BOOK # 46

MIN BOOK PG #

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Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to: OFFRSubmissions@fldoe.org

**FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF BAKER COUNTY, FLORIDA,
DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE
LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND
AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING
JULY 1, 2022, AND ENDING JUNE 30, 2023.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,462,036,875</u>	Required Local Effort	\$ <u>4,534,888</u>	<u>3.2310</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>4,534,888</u>	<u>3.2310</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,462,036,875</u>	Discretionary Operating	\$ <u>1,049,860</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,462,036,875</u>	Local Capital Improvement	\$ <u>2,105,334</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u> </u>	<u> </u>	\$ <u> </u>	<u> </u> mills <small>s. 1010.40, F.S.</small>
	<u> </u>	\$ <u> </u>	<u> </u> mills <small>s. 1011.74, F.S.</small>
	<u> </u>	\$ <u> </u>	<u> </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 6.10 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, SHERRIE RAULERSON, superintendent of schools and ex-officio secretary of the District School Board of BAKER County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of BAKER County, Florida, on SEPTEMBER 6, 2022.


Signature of District School Superintendent

SEPTEMBER 6, 2022
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

PRESENTED AND APPROVED
IN OPEN BOARD MEETING

SEP 06 2022

MIN BOOK # 40
MIN BOOK PG #

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

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser		1,462,036,875.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	3.2310	
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.4790	

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

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	65,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	65,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	50,000.00
National Forest Funds	3255	116,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	191,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	28,734,705.00
Workforce Development	3315	185,285.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	10,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	245,000.00
State Forest Funds	3342	15,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,601,135.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	325,000.00
Preschool Projects	3372	60,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	75,000.00
Total State	3300	34,266,125.00
<i>LOCAL:</i>		
District School Taxes	3411	5,584,746.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	5,090.00
Investment Income	3430	13,500.00
Gifts, Grants and Bequests	3440	25,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	7,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GBD® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	2,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	255,000.00
School-Age Child Care Fees	3473	275,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	350,000.00
Total Local	3400	6,523,336.00
TOTAL ESTIMATED REVENUES		41,045,461.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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, 2022	2800	8,352,147.82
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		49,397,608.82

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	Page 3
Instruction	5000	24,997,432.00	16,999,367.00	5,054,194.00	662,748.00		808,165.00	513,399.00	939,559.00	
Student Support Services	6100	2,850,440.00	2,103,808.00	585,460.00	40,932.00		30,251.00	50,450.00	39,719.00	
Instructional Media Services	6200	627,940.00	420,600.00	173,825.00	300.00		3,615.00	19,900.00	9,500.00	
Instruction and Curriculum Development Services	6300	687,006.00	531,324.00	150,832.00	3,250.00		1,600.00		2,000.00	
Instructional Staff Training Services	6400	207,110.00	119,566.00	41,720.00	42,084.00		1,740.00			
Instruction-Related Technology	6500	348,100.00	229,200.00	76,900.00	32,000.00					
Board	7100	475,470.00	132,000.00	108,200.00	61,750.00		1,000.00	75,000.00	27,400.00	
General Administration	7200	340,025.00	217,000.00	65,350.00	28,425.00		3,720.00	7,000.00	18,500.00	
School Administration	7300	2,455,900.00	1,861,450.00	528,275.00	6,000.00		15,250.00	10,000.00	8,700.00	
Facilities Acquisition and Construction	7400	75,275.00					10,704.00	58,571.00		
Fiscal Services	7500	805,050.00	533,000.00	188,800.00	72,250.00		6,500.00	1,000.00	3,500.00	
Food Services	7600	5,000.00					5,000.00			
Central Services	7700	549,550.00	275,500.00	83,155.00	112,050.00		55,500.00	18,195.00	5,450.00	
Student Transportation Services	7800	2,739,665.00	1,519,325.00	532,840.00	59,500.00		184,000.00	7,500.00	86,400.00	
Operation of Plant	7900	4,530,941.00	1,472,590.00	481,880.00	1,005,711.00		235,200.00	14,500.00	295,000.00	
Maintenance of Plant	8100	1,180,000.00	519,000.00	159,100.00	254,295.00		233,305.00	14,300.00		
Administrative Technology Services	8200	800,036.82	182,301.82	62,985.00	402,400.00		19,000.00	133,350.00		
Community Services	9100	295,488.00	154,900.00	36,288.00			14,000.00	90,300.00	60,000.00	
Debt Service	9200	60,000.00								
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS		43,980,108.82	27,300,691.82	8,339,804.00	2,786,140.00		1,395,500.00	1,013,465.00	1,515,928.00	
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
To Debt Service Funds	920									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
To Retirement Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2023	2710	150,000.00								
Restricted Fund Balance, June 30, 2023	2720	1,732,250.00								
Committed Fund Balance, June 30, 2023	2730									
Assigned Fund Balance, June 30, 2023	2740	500,000.00								
Unassigned Fund Balance, June 30, 2023	2750	3,015,250.00								
TOTAL ENDING FUND BALANCE	2700	5,417,500.00								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		49,397,608.82								

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

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

Page 6

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	2,650,000.00
USDA-Donated Commodities	3265	250,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,900,000.00
STATE:		
School Breakfast Supplement	3337	20,000.00
School Lunch Supplement	3338	20,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	40,000.00
LOCAL:		
Investment Income	3430	2,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	85,000.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	92,000.00
TOTAL ESTIMATED REVENUES		3,032,000.00
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, 2022	2800	1,890,566.16
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,922,566.16

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

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,104,000.00
Employee Benefits	200	395,408.00
Purchased Services	300	71,900.00
Energy Services	400	16,500.00
Materials and Supplies	500	1,755,341.00
Capital Outlay	600	37,100.00
Other	700	139,700.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		3,519,949.00
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, 2023	2710	150,000.00
Restricted Fund Balance, June 30, 2023	2720	1,252,617.16
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	1,402,617.16
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,922,566.16

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

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

Page 6

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	102,326.00
Medical	3202	
Workforce Innovation and Opportunity Act	3220	219,034.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	311,987.00
Individuals with Disabilities Education Act (IDEA)	3230	1,332,335.00
Elementary and Secondary Education Act, Title I	3240	1,411,324.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,377,006.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,377,006.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,377,006.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SINGLEARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 438 (Continued)

APPROPRIATIONS	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	500	1,095,567.00	100	80	30	400	500	600	700
Student Support Services	500	291,437.00	106,437.00	27,802.00	17,151.00		154,555.00	41,189.00	56,400.00
Instructional Media Services	600	2,664.00	2,103.00	540.00	13,302.00		14,366.00		
Instruction and Curriculum Development Services	600	444,837.00	2,250.00	414.00	71,094.00		7,677.00	8,420.00	1,300.00
Instructional Staff Training Services	600	432,407.00	281,668.00	76,483.00	29,657.00		17,250.00		31,300.00
Instructional-Related Technology	650	15,750.00	13,000.00	2,750.00					
Board	700								
General Administration	700	181,657.00							151,617.00
Facilities Administration and Construction	740	24,400.00			23,300.00		840.00		
Food Services	750								
Central Services	760								
Student Transportation Services	770	28,751.00	1,656.00	195.00	22,500.00				5,000.00
Operation of Plant	780	49,700.00	31,000.00	14,300.00					
Maintenance of Plant	790								
Administrative Institution Services	800								
Other Capital Outlays	810								
Other Capital Outlays	820								
TOTAL APPROPRIATIONS	900	3,777,006.00	1,463,717.00	594,506.00	233,649.00		189,258.00	40,609.00	770,547.00
Transfer Out - Foundation 9700									
To General Fund	910								
To Debt Service Fund	920								
To Capital Projects Fund	930								
Interfund	950								
To Permanent Funds	960								
To Enterprise Fund	970								
Total Transfers Out	970								
TOTAL OTHER FINANCING USES									
Responsible Fund Balance, June 30, 2023		2710							
Restricted Fund Balance, June 30, 2023		2720							
Committed Fund Balance, June 30, 2023		2730							
Assigned Fund Balance, June 30, 2023		2740							
Unassigned Fund Balance, June 30, 2023		2750							
Unassigned Fund Balance, June 30, 2023		2760							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,777,006.00							

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

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

Page 8

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2022	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, 2023

Page 3

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSRF) - FUND 441 (Continued)									
APPROPRIATIONS	Number	Totals	State 100	Employee Benefits 200	Reduced Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Special & Alternative	6600								
School Administration	7100								
Facilities Acquisition and Construction	7200								
Facilities Services	7300								
Food Services	7400								
Central Services	7500								
Student Transportation Services	7600								
Operation of Plant	7800								
Maintenance of Plant	8100								
Construction & Renovation Services	8200								
Other Capital Outlay	8300								
TOTAL APPROPRIATIONS	8300								
OTHER FINANCING USES									
Transfer Out - Fund 9700									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Reversion	940								
To General Fund	950								
To Special Funds	960								
To Interfund Funds	970								
To Interfund Funds	980								
Total Transfer Out	9700								
TOTAL OTHER FINANCING USES									
Unexpended Fund Balance, June 30, 2023	2710								
Reverted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL FUND BALANCE	2760								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE	2760								

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

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442

Page 10

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

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUDANARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING CATER) - FUND 427 (Continued)

Page 11

APPROPRIATIONS	Account Number	Total	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
General Administration	7000								
School Administration	7100								
Facilities Acquisition and Construction	7400								
Food Services	7500								
Care Services	7600								
Student Transportation Services	7800								
Operation of Plant	7900								
Plant Maintenance	8000								
Technology Services	8100								
Community Services	9100								
Other Capital Outlay	9200								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
Transfer Out: (Function 9100)									
To General Fund	910								
To Debt Service Fund	920								
To Capital Projects Fund	930								
To Reserve Fund	940								
To Internal Service Fund	950								
To Enterprise Fund	960								
Total Transfer Out	970								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2760								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE	2770								

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

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

Page 12

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	2,257,404.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	2,257,404.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		2,257,404.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,257,404.00

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

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (SSER II - FUND 48) (Continued)

APPROPRIATIONS	Account Number	Totals		Scholarship	Employee Benefits	Food and Services	Energy Services	Materials and Supplies	Capital Outlay	Other
		Number	Amount							
Instruction	5000		375,895.00	100	200	100	400	500	600	700
Student Support Services	6100		2,060.00					29,149.00	91,091.00	34,231.00
Instructional Media Services	6200		40,000.00					2,088.00	40,000.00	
Instruction and Curriculum Development Services	6300		12,000.00						12,000.00	
Instructional Staff Training Services	6400		3,793.00	3,793.00						
Instructional-Related Technology	6500									
Instructional-Related Technology	6600		118,389.00							118,389.00
Instructional-Related Technology	6700									
School Administration	7200									
Facilities Acquisition and Construction	7300		1,405,000.00						1,405,000.00	
Food Services	7900									
Food Services	7900									
Student Transportation Services	7900		86,357.00	29,000.00	7,357.00	50,000.00				
Operation of Plant	7900		13,816.00			13,816.00				
Maintenance of Plant	8100									
Maintenance of Plant	8100									
Maintenance of Plant	8100									
Capital Outlay	9100									
Capital Outlay	9100		2,257,404.00	124,729.00	25,969.00	172,703.00		31,212.00	1,248,181.00	154,610.00
TOTAL APPROPRIATIONS										
OTHER FINANCING USES										
Transfer Out: Foundation 9100										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	940									
To Special Funds	950									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9100									
TOTAL OTHER FINANCING USES										
Nonexpendable Fund Balance, June 30, 2023			271.0							
Restricted Fund Balance, June 30, 2023			2720							
Committed Fund Balance, June 30, 2023			2720							
Assigned Fund Balance, June 30, 2023			2720							
Unassigned Fund Balance, June 30, 2023			2720							
TOTAL ENDING FUND BALANCE			2720							
TOTAL APPROPRIATIONS, OTHER FINANCING USES										
AND FUND BALANCE			2,257,404.00							

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

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

Page 14

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2022	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, 2023

SECTION VII. SPECIAL REVENUE FUNDS-OTHER CROSS ACT REVENUE INCLUDING GERR D- FUND 44 (Continued)

APPROPRIATIONS	Account Number	Salaries	Employee Benefits	Technical Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Insurance	5000							
Student Support Services	6100		400					
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Food	7100							
General Administration	7200							
General Administration	7300							
Building Acquisition and Construction	7400							
Food Services	7500							
Food Services	7600							
General Services	7700							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Other Capital Outlays	9100							
TOTAL APPROPRIATIONS								
OTHER FINANCING USES								
Transfer Out: (Function 9700)								
To Capital Fund	910							
To Debt Service Fund	920							
To Capital Project Fund	930							
Revolving Fund	950							
To General Fund	960							
To Special Service Fund	970							
To Enterprise Fund	980							
Total Transfer Out	9700							
TOTAL OTHER FINANCING USES								
Nonrepayable Fund Balance, June 30, 2023	2710							
Restricted Fund Balance, June 30, 2023	2720							
Committed Fund Balance, June 30, 2023	2730							
Assigned Fund Balance, June 30, 2023	2740							
Unassigned Fund Balance, June 30, 2023	2750							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE	2800							

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

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

Page 16

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	8,025,522.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	8,025,522.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		8,025,522.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		8,025,522.00

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

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL, EMERGENCY RELIEF HI (ESSR) III - FUND 445 (Continued)										Page 17
APPROPRIATIONS	Account Number	Total	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	
Student Support Services	2500	1,954,640.00	1,284,114.00	309,306.00	5,510.00		45,451.00		105,000.00	
Instructional Media Services	6300	5,027,750.00	3,027,750.00	74,586.00	113,000.00		37,750.00	244,985.00		
Instruction and Curriculum Development Services	6400	17,815.00	14,918.00	2,897.00						
Instructional Staff Training Services	6400	4,490.00	3,750.00	740.00						
Interpretation-Related Technology	6500									
Band	7100									
General Administration	7200	162,254.00		1,015.00				9,935.00	152,319.00	
School Administration	7300		5,358.00							
Facilities Acquisition and Construction	7400	6,285.00						3,594,184.00		
Food Services	7500	2,834,862.00		31,662.00			23,000.00			
Food Services	7600	22,000.00								
General Services	7600	30,000.00			30,000.00					
Student Transportation Services	7800	1,383,314.00	1,903,100.00	4,331.00		54,000.00		1,300,000.00	5,390.00	
Operation of Plant	7900		23,200.00	4,800.00			21,000.00			
Maintenance of Plant	8100	51,103.00								
Administrative Technology Services	8200									
Community Services	9100									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS		8,025,522.00								
OTHER FINANCING USES:										
Transfer Out: (Reversion 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	940									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	980									
Total Transfers Out:	9700									
TOTAL OTHER FINANCING USES										
Nonexpendable 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	2760									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		8,025,522.00								

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

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT
RELIEF - FUND 446

Page 1

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	310,174.00
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	310,174.00
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		310,174.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		310,174.00

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

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	6100	119,403.00	69,850.00	1,612.00	6,000.00		4,000.00	21,481.00	3,450.00
Student Support Services	6200	2,317.00					1,817.00		480.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	16,281.00	6,197.00		15,654.00				
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500	7,500.00	7,500.00						
Board	7100								
General Administration	7200	1,561.00							1,561.00
School Administration	7300								
Food Services	7400								
Food Services	7500								
Food Services	7600	8,197.00			4,197.00				4,000.00
Student Transportation Services	7700					500.00			
Operation of Plant	7800	790.00							
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	8300	2,355.00			2,355.00				
Community Services	9100								
TOTAL APPROPRIATIONS	9500	310,174.00	83,572.00	16,612.00	174,994.00	500.00	5,817.00	21,481.00	3,931.00
OTHER FINANCING USES:									
Transfer Out: (Function 2100)									
To General Fund	910								
To Debt Service Fund	920								
To Capital Projects Fund	930								
Interfund	950								
To Terminal Fund	960								
To Internal Services Fund	970								
To Special Services Fund	980								
Total Transfer Out	9700								
TOTAL OTHER FINANCING USES									
Responsible Fund Balance, June 30, 2023		2710							
Revised Fund Balance, June 30, 2023		2770							
Committed Fund Balance, June 30, 2023		3730							
Assigned Fund Balance, June 30, 2023		3740							
Unassigned Fund Balance, June 30, 2023		2750							
TOTAL FUNDING FUND BALANCE		2750							
TOTAL APPROPRIATIONS, OTHER FINANCING USES									
AND FUND BALANCE		310,174.00							

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

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 20

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,302,700.00
Total Local	3400	1,302,700.00
TOTAL ESTIMATED REVENUES	3000	1,302,700.00
OTHER FINANCING SOURCES		
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, 2022	2800	1,043,330.20
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,346,030.20

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

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

APPROPRIATIONS	Account Number	Totals	Source Number	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Instruction	5000		100	200	300	400	500	600	700
Student Support Services	6100	1,275,500.00					1,275,500.00		
Instructional Media Services	6200								
Instructional and Curriculum Development Services	6300								
Instructional Technology Services	6400								
Instructional Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Food Services	7500								
Central Services	7600								
Capital Improvement Services	7700								
Construction	7800								
Maintenance	7900								
Administrative Technology Services	8300								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,275,500.00					1,275,500.00		
OTHER FINANCING USES:									
Transfer Out: (Function 9700)									
To General Fund	910								
To Debt Service Fund	920								
To Capital Projects Fund	930								
To Other	940								
To Permanent Funds	950								
To Internal Services Funds	960								
To Enterprise Funds	970								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonexpendable Fund Balance, June 30, 2023		2710							
Restricted Fund Balance, June 30, 2023		2720							
Committed Fund Balance, June 30, 2023		2730							
Assigned Fund Balance, June 30, 2023		2740							
Unassigned Fund Balance, June 30, 2023		2750							
TOTAL ENDING FUND BALANCE		1,490,130.20							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,246,630.20							

SECTION XII DIST SERVICE FUNDS

Page 22

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COB Bonds	220 Special Act Bonds	230 Sections 101,114 & 101,115 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	260 Other Dist Service	269 ARBA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Mechanics Federal Direct	3199								
Total Federal Direct Sources	3199								
FEDERAL THROUGH STATE AND LOCAL:									
Mechanics Federal Through State	2899								
Total Federal Through State and Local	2899								
STATE SOURCES:									
State Tax Distribution to SBE/COB Bonds	3336								
SBE/COB Bond Interest	3341								
Total State Sources	3300								
LOCAL SOURCES:									
County Debt Service Taxes	3412								
County Local Sales Tax	3418								
SBE/COB Local Sales Tax	3419								
Tax Refundations	3421								
Excess Fees	3422								
Other Revenue	3423								
Gifts, Grants and Benefits	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Balance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3730								
Premium on Long-Term Debt	3790								
Revenue in									
Revenue in									
From Capital Projects Fund	3410								
From Capital Projects Funds	3450								
From Special Revenue Funds	3460								
Interfund (Dist Service Only)	3469								
From Permanent Funds	3469								
From Internal Service Funds	3470								
From Enterprise Funds	3490								
Total Transfers in	3600								
TOTAL OTHER FINANCING SOURCES									
Total Balance July 1, 2012	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

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

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Funds	310 SCHOOL Bonds	320 Special Act Bonds	330 Section 10114.6 101.15, F.S. Loans	340 Motor Vehicle Revenue Bonds	350 District Bonds	360 Other Debt Service	380 ABRA Economic Stimulus Debt Service
Debt Service (Function 2100)									
Redemption of Principal	710								
Interest	720								
Debt and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	720								
OTHER FINANCING USES:									
Payments to Refunding Agency (Function 2120)	760								
Transfer Out (Function 2100)									
To Capital Projects Funds	910								
To Special Revenue Funds	920								
To Special Reserve Funds	940								
To Debt Service (010)	950								
To Permanent Funds	960								
To General Service Funds	970								
To Educational Funds	980								
Total Transfer Out	970								
TOTAL OTHER FINANCING USES									
Nonexpendable Fund Balance, June 30, 2023	2710								
Reclassified Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCES	2760								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

Page 2
396

541 353

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUPERVISORY BOARD
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

[illegible]

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

SECTION XIV. PERMANENT FUNDS - FUND 000

Page 26

	Account Number	
ESTIMATED REVENUES		
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, 2022	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, 2023

SECTION XIV. PERMANENT FUNDS - FUND 008 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Student Support Services	6100								
Instructional Media Services	6300								
Instruction and Curriculum Development Services	6400								
Instructional Staff Training Services	6500								
Information Resource Technology	6600								
Bond	7100								
General Administration	7200								
School Administration	7300								
Business Administration and Communication	7400								
Capital Services	7500								
Student Transportation Services	7600								
Operation of Plant	7700								
Maintenance of Plant	7800								
Administrative Technology Services	8200								
Community Services	9100								
Deer Service Outlay	9200								
TOTAL APPROPRIATIONS	9300								
OTHER FINANCING USES									
Transfer Due (Reverses 7700)									
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									
Nonexpendable Fund Balance, June 30, 2023	2710								
Reclassified Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

Page 27

SECTION XV. ENTERPRISE FUNDS

Page 28

ESTIMATED REVENUES	Account Number	Totals	Self-insurance Contribution 911	Self-insurance Contribution 912	Self-insurance Contribution 913	Self-insurance Contribution 914	Self-insurance Contribution 915	Other Enterprise Revenues 921	Other Enterprise Revenues 922
OPERATING REVENUES									
Charges for Services	3481								
Franchise Revenue	3482								
Other Operating Revenue	3483								
NONOPERATING REVENUES									
Investment Income	3490								
Gifts, Grants and Donations	3493								
Other Miscellaneous Local Sources	3495								
Lottery Revenues	3496								
Revenues of Assets	3497								
Total Nonoperating Revenues	3498								
Transfer In									
From General Fund	3500								
From Debt Service Funds	3501								
From Special Projects Funds	3502								
From Special Services Funds	3503								
From Insurance Funds QAW	3504								
From Permanent Funds	3505								
From Internal Service Funds	3506								
Total Transfer In	3507								
NET POSITION, July 1, 2022	2880								
EXPENSES									
OPERATING EXPENSES (Function 9900)									
Salaries and Benefits	100								
Purchased Services	200								
Enterprise Services	400								
Materials and Supplies	500								
Capital Outlay (Depreciation)	600								
Total Operating Expenses	700								
NONOPERATING EXPENSES (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses	910								
Transfer Out									
To Debt Service Funds	920								
To Capital Projects Funds	921								
To Special Services Funds	922								
Interfund Transfers (Enterprise Fund Only)	923								
To General Fund	924								
To Internal Service Funds	925								
Total Transfer Out	926								
Net Position, June 30, 2023	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES		Account Number	Trans	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	721 Consolation Program	731 Other Internal Service
OPERATING REVENUES										
Charges for Services	3481									
Premium Revenue	3482									
Other Operating Revenues	3483									
TOTAL OPERATING REVENUES										
NONOPERATING REVENUES										
Gifts and Bequests	3490									
Other Miscellaneous Local Sources	3495									
Losses Recoveries	3740									
Gifts in Disposition of Assets	3750									
TOTAL NONOPERATING REVENUES										
TOTAL ESTIMATED REVENUES										
ESTIMATED EXPENSES										
OPERATING EXPENSES (Funds 7900)										
Salaries	100									
Employee Benefits	200									
Supplies	400									
Materials and Supplies	500									
Capital Outlay	600									
Other (Including Depreciation)	700									
TOTAL OPERATING EXPENSES (Funds 7900)										
NONOPERATING EXPENSES (Funds 7900)										
Interest	720									
Losses on Disposition of Assets	810									
TOTAL NONOPERATING EXPENSES										
TOTAL ESTIMATED EXPENSES										
TRANSFERS OUT (Funds 7100)										
To Debt Service Funds	910									
To Capital Projects Funds	920									
To Special Revenue Funds	940									
Interfund Transfers (Internal Service Funds Only)	990									
TOTAL TRANSFERS OUT										
Net Position, June 30, 2023										
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION										

