



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

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Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING

SEP 07 2021

MIN BOOK # 39
MIN BOOK PG #

DATE: August 27, 2021

TO: Sherrie Raulerson, Superintendent

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

RE: 2021-2022 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET
RESOLUTION, AND RESOLUTION DETERMINING REVENUES
AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2021-2022 millage rates, the 2021-2022 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.564
Basic Discretionary Operating	.748
Capital Outlay	<u>1.500</u>
Total Mills	5.812

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

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING

SEP 07 2021

MIN BOOK # 31
MIN BOOK PG #

Final Budget Resolution 2021-2022

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-2022.

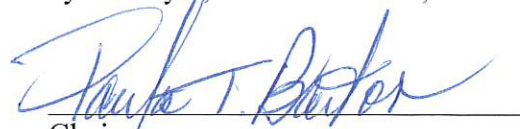
WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

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 \$107,564,403.67 for fiscal year 2021-2022.

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, 2021 to June 30, 2022.


Chairman

**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, 2021, AND ENDING JUNE 30, 2022.

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:

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,234,103,728</u>	Required Local Effort	\$ <u>4,222,412</u>	<u>3.5640</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>4,222,412</u>	<u>3.5640</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>1,234,103,728</u>	Discretionary Operating	\$ <u>886,186</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>1,234,103,728</u>	Local Capital Improvement	\$ <u>1,777,110</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ 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 .78 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 7, 2021.


Signature of District School Superintendent

SEPTEMBER 7, 2021

Date of Signature

Note: Copies of this resolution shall be sent to the 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.

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING

SEP 07 2021

MIN BOOK # 39
MIN BOOK PG # _____

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2021-22

Select District: BAKER
Select Year Ended June 30: 2022

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

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

1,234,103,728.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	3.5640		3.5640
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	5.8120		5.8120

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING

SEP 07 2021

MIN BOOK # 39

MIN BOOK PG #

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
FEDERAL:		
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
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	40,000.00
National Forest Funds	3255	100,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	165,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	27,740,909.00
Workforce Development	3315	166,406.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
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	260,000.00
State Forest Funds	3342	20,000.00
State License Tax	3343	10,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,759,208.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	320,000.00
Preschool Projects	3372	65,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	30,000.00
Total State	3300	33,371,523.00
LOCAL:		
District School Taxes	3411	5,108,597.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	3,000.00
Investment Income	3430	25,000.00
Gifts, Grants and Bequests	3440	12,500.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	5,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	2,500.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	2,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	175,000.00
School-Age Child Care Fees	3473	195,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	250,000.00
Total Local	3400	5,779,597.00
TOTAL ESTIMATED REVENUES		39,381,120.00
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	
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, 2021	2800	8,553,196.33
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		47,934,316.33

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	23,439,831.00	16,489,796.00	5,208,155.00	660,100.00	1,000.00	368,485.00	47,253.00	665,040.00
Student Support Services		6100	2,438,993.00	1,785,095.00	556,135.00	68,180.00		14,635.00	5,050.00	9,900.00
Instructional Media Services		6200	276,445.00	378,195.00	170,400.00	250.00		5,000.00	16,300.00	6,100.00
Instruction and Curriculum Development Services		6300	770,875.00	565,625.00	199,750.00	2,000.00		2,500.00		1,000.00
Instructional Staff Training Services		6400	159,156.00	95,806.00	30,100.00	30,000.00				750.00
Instruction-Related Technology		6500	307,323.00	219,808.00	64,725.00	23,000.00				
Board		7100	386,475.00	152,600.00	157,550.00	58,922.00		500.00	5,000.00	14,900.00
General Administration		7200	326,545.00	207,320.00	59,450.00	24,900.00		2,900.00	1,000.00	30,775.00
School Administration		7300	2,347,760.00	1,802,300.00	516,510.00	3,900.00		11,115.00	6,555.00	7,400.00
Facilities Acquisition and Construction		7400	22,000.00						22,000.00	
Fiscal Services		7500	786,600.00	517,100.00	212,900.00	43,500.00		5,000.00		3,500.00
Food Services		7600	22,000.00	3,000.00	19,000.00					
Central Services		7700	514,750.00	157,000.00	112,100.00	195,900.00		39,500.00	5,000.00	5,250.00
Student Transportation Services		7800	2,669,600.00	1,594,100.00	564,900.00	53,100.00	240,100.00	125,000.00	7,500.00	84,000.00
Operation of Plant		7900	4,323,175.00	1,534,900.00	383,900.00	720,500.00	1,023,000.00	56,999.00	52,600.00	351,200.00
Maintenance of Plant		8100	1,218,000.00	300,700.00	137,500.00	298,900.00		241,000.00	34,900.00	5,000.00
Administrative Technology Services		8200	823,900.00	179,100.00	44,500.00	481,500.00		10,500.00	107,900.00	
Community Services		9100	216,300.00	110,500.00	28,500.00	1,550.00		10,900.00	2,500.00	61,950.00
Debt Service		9200	164,411.00							164,411.00
Other Capital Outlay		9300		26,292,935.00	8,666,475.00	2,666,205.00	1,266,100.00	897,434.00	318,740.00	1,411,256.00
TOTAL APPROPRIATIONS			41,519,145.00							
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To Debt Service Funds		920	164,411.00							
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	164,411.00							
TOTAL OTHER FINANCING USES			164,411.00							
Nonspendable Fund Balance, June 30, 2022		2710	175,000.00							
Restricted Fund Balance, June 30, 2022		2720	1,706,000.00							
Committed Fund Balance, June 30, 2022		2730	500,000.00							
Assigned Fund Balance, June 30, 2022		2740	3,875,760.33							
Unassigned Fund Balance, June 30, 2022		2750	6,250,760.33							
TOTAL ENDING FUND BALANCE		2700	47,934,316.33							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	2,545,000.00
USDA-Donated Commodities	3265	200,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,745,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	20,000.00
School Lunch Supplement	3338	22,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	42,000.00
<i>LOCAL:</i>		
Investment Income	3430	2,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	85,000.00
Other Miscellaneous Local Sources	3495	5,000.00
Total Local	3400	92,500.00
TOTAL ESTIMATED REVENUES		2,879,500.00
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, 2021	2800	1,599,580.99
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,479,080.99

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	973,500.00
Employee Benefits	200	315,500.00
Purchased Services	300	55,100.00
Energy Services	400	11,200.00
Materials and Supplies	500	1,740,120.00
Capital Outlay	600	7,300.00
Other	700	113,200.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		3,215,920.00
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, 2022	2710	100,000.00
Restricted Fund Balance, June 30, 2022	2720	1,163,160.99
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	2700	1,263,160.99
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,479,080.99

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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	104,379.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	174,034.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	280,577.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,237,335.00
Elementary and Secondary Education Act, Title I	3240	1,351,301.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	95,967.00
Federal Through Local	3280	117,788.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,361,381.00
<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		3,361,381.00
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,361,381.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 7

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,934,201.78	1,081,078.00	347,778.00	210,019.00		142,312.33	42,440.00	700
Student Support Services	6100	262,803.01	184,815.00	49,525.00	15,213.01		15,250.00		110,624.43
Instructional Media Services	6300	2,345.00	2,000.00	365.00					
Instruction and Curriculum Development Services	6300	415,150.00	276,500.00	68,750.00	54,500.00		5,000.00	500.00	9,800.00
Instructional Staff Training Services	6400	553,591.21	350,355.00	100,745.11	15,462.10		18,250.00		68,779.00
Instruction-Related Technology	6500	15,750.00	13,000.00	2,750.00					
Board	7100								
General Administration	7200	91,530.00							
School Administration	7300	8,190.00			6,300.00				91,530.00
Facilities Acquisition and Construction	7400								1,890.00
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	29,600.00							
Student Transportation Services	7800	48,200.00	31,500.00	16,200.00	24,600.00				5,000.00
Operation of Plant	7900								500.00
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,361,381.00	1,939,348.00	586,063.11	324,094.11		180,812.33	42,940.00	288,123.45
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Project Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	980								
Total Transfers Out	9700								
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	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,361,381.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 8

	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	255,180.28
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	255,180.28
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		255,180.28
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		255,180.28

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS										
Instruction		5000	229,350.76	61,409.56	11,843.08	781.50		17,066.62	138,250.00	
Student Support Services		6100	14,554.23	11,766.48	2,173.27			614.48		
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300								
Instructional Staff Training Services		6400								
Instruction-Related Technology		6500								
Board		7100								
General Administration		7200								
School Administration		7300	2,018.45	1,350.39	249.41		418.65			
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900	9,256.84	2,154.88	527.63					6,574.33
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			255,180.28	76,681.31	14,793.39	781.50	418.65	17,681.10	138,250.00	6,574.33
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, 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		2700	255,180.28							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 10

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	25,475.21
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	25,475.21
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		25,475.21
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,475.21

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,899.72					1,606.65	293.07	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	7100								
Board	7200								
General Administration	7300								
School Administration	7400								
Facilities Acquisition and Construction	7500								
Fiscal Services	7600								
Food Services	7700								
Central Services	7800	21,575.49	15,668.52	2,882.14		3,024.83			
Student Transportation Services	7900								
Operation of Plant	8100								
Maintenance of Plant	8200								
Administrative Technology Services	9100								
Community Services	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		25,475.21	15,668.52	2,882.14		3,024.83	1,606.65	293.07	
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, 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	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,475.21							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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	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	3,890,641.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,890,641.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,890,641.00
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,890,641.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	1,106,138.00	677,000.00	193,400.00	3,000.00		13,738.00	217,000.00	700
Student Support Services		6100	179,845.00	120,000.00	27,995.00	300.00		20,250.00	12,000.00	
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300	12,000.00						12,000.00	
Instructional Staff Training Services		6400	23,522.00							
Instruction-Related Technology		6500			1,700.00					21,622.00
Board		7100								
General Administration		7200	194,330.00							
School Administration		7300								194,330.00
Facilities Acquisition and Construction		7400								
Fiscal Services		7500	2,350,000.00						2,350,000.00	
Food Services		7600								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900	24,806.00			24,806.00				
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			3,890,641.00	797,000.00	222,195.00	28,306.00		35,988.00	2,591,000.00	216,152.00
OTHER FINANCING USES:										
Transfers Out (Function 9700)										
To General Fund		910								
To Debt Service Funds		970								
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, 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		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			3,890,641.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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	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	
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, 2021	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, 2022

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Food 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, 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	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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	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	
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, 2021	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, 2022

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Cenral 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	970								
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, 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	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

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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>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
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, 2021	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, 2022

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9500								
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								
Inert Fund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	980								
Total Transfers Out	9700								
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	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XI. 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	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,000,000.00
Total Local	3400	1,000,000.00
TOTAL ESTIMATED REVENUES	3000	1,000,000.00
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, 2021	2800	956,000.96
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,956,000.96

DISTRICT SCHOOL BOARD OF BAKER COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2022

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 499 (Continued)

Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS								
Instruction	5000	950,000.00				950,000.00		
Student Support Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Food Services	7600							
General Services	7700							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Other Capital Outlay	9200							
TOTAL APPROPRIATIONS		950,000.00				950,000.00		
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, 2022	2710							
Restricted Fund Balance, June 30, 2022	2720							
Committed Fund Balance, June 30, 2022	2730	1,006,000.96						
Assigned Fund Balance, June 30, 2022	2740							
Unassigned Fund Balance, June 30, 2022	2750							
TOTAL ENDING FUND BALANCE								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE								

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XII. DEBT SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	210 SBE/COB1 Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
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	3300								
STATE SOURCES:									
CO&DS Withheld for SBE/COB1 Bonds	3322								
SBE/COB1 Bond Interest	3326								
Sales Tax Distribution (\$.212-2046)(d)6 a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	37,955.00			37,955.00				
Total Local Sources	3400	37,955.00			37,955.00				
TOTAL ESTIMATED REVENUES		37,955.00							
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610	164,411.00			164,411.00				
From Capital Projects Funds	3630								
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							
Fund Balance, July 1, 2021	2800	3,024,919.65			3,024,919.65				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,227,285.65			3,227,285.65				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XII. DEBT SERVICE FUNDS (Continued)

		Account Number	Totals	210 SBE/COB Bonds	220 Special Act Bonds	230 Sections 101.14 & 101.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	250 Other Debt Service	259 ARRA Economic Stimulus Debt Service
APPROPRIATIONS										
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710	3,190,020.00			3,190,020.00				
Interest		720	37,265.65			37,265.65				
Dues and Fees		730								
Other Debt Service		791								
TOTAL APPROPRIATIONS		9200	3,227,285.65			3,227,285.65				
OTHER FINANCING USES:										
Payments to Refunding Escrow Agent (Function 9299)		760								
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
Interfund (Debt Service Only)		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
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 BALANCES		2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES			3,227,285.65			3,227,285.65				

SECTION XIII. CAPITAL PROJECTS FUNDS

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DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Per Fiscal Year Ending June 30, 2022

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Interest (COBI)	320 Special Art Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Networked Capital Improvement (Section 1011.7(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ASRA Economic Stimulus Capital Projects
<i>Appropriations (Functions 7400-9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	33,823,377.67				33,823,377.67						
Furniture, Fixtures and Equipment	640	1,500,000.00				1,500,000.00						
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670	58,637.50							58,637.50			
Construction and Renovations	680											
Construction Services	690											
Capital Improvement	700											
Charter School Capital Outlay Sales Tax	720											
Redemption of Principal	730											
Interest	740											
Dues and Fees	750											
TOTAL APPROPRIATIONS		37,382,015.17				37,333,377.67			58,637.50			
<i>OTHER FINANCING USES:</i>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Recurrent Capital Projects Only	950	3,569,641.43						167,250.00	1,783,109.00		1,619,282.43	
To Permanent Funds	960											
To Financial Service Funds	970											
To Endowment Funds	980											
Total Transfers Out	990	3,569,641.43						167,250.00	1,783,109.00		1,619,282.43	
TOTAL OTHER FINANCING USES		3,569,641.43						167,250.00	1,783,109.00		1,619,282.43	
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 BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		40,951,656.60				37,333,377.67		167,250.00	1,841,746.50		1,619,282.43	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XIV. PERMANENT FUNDS - FUND 000

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	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, 2021	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, 2022

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	Page 27
APPROPRIATIONS											
Instruction		5000									
Student Support Services		6100									
Instructional Media Services		6200									
Instruction and Curriculum Development Services		6300									
Instructional Staff Training Services		6400									
Instruction-Related Technology		6500									
Board		7100									
General Administration		7200									
School Administration		7300									
Facilities Acquisition and Construction		7400									
Fiscal Services		7500									
Central Services		7600									
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, 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		2700									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE											

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	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 (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2021	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, 2022	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Premium Revenue	3482								
Other Operating Revenues	3484	425,000.00	425,000.00						
Total Operating Revenues	3489	425,000.00	425,000.00						
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Requests	3440	2,500.00	2,500.00						
Other Miscellaneous Local Sources	3493								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		2,500.00	2,500.00						
Transfers In:									
From General Fund	3510								
From Debt Service Funds	3520								
From Capital Projects Funds	3530								
From Special Revenue Funds	3540								
Interfund (Internal Service Funds Only)	3550								
From Permanent Funds	3560								
From Enterprise Funds	3590								
Total Transfers In	3600								
Net Position, July 1, 2021	2880	1,033,385.65	1,033,385.65						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,483,385.65	1,483,385.65						
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	450,000.00	450,000.00						
Total Operating Expenses		450,000.00	450,000.00						
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	9700								
Total Transfers Out	2780	1,033,385.65	1,033,385.65						
Net Position, June 30, 2022									
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,483,385.65	1,483,385.65						