

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2017-18

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9/18/17
MIN. BK# 31
MIN BK PAGE # 0100311

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

939,462,215.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

Nonvoted	Voted	Total
4.1610		4.1610
0.7480		0.7480
1.5000		1.5000
6.4090		6.4090

1. Required Local Effort

2. Prior-Period Funding Adjustment Millage

3. Discretionary Operating

4. Additional Operating

5. Additional Capital Improvement

6. Local Capital Improvement

7. Discretionary Capital Improvement

8. Debt Service

TOTAL MILLS

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	47,500.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	47,500.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	125,000.00
National Forest Funds	3255	30,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	50,000.00
Total Federal Through State and Local	3200	205,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	25,146,829.00
Workforce Development	3315	153,431.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	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	255,500.00
State Forest Funds	3342	20,000.00
State License Tax	3343	100,000.00
District Discretionary Lottery Funds	3344	76,088.00
Class Size Reduction Operating Funds	3355	5,093,943.00
Florida School Recognition Funds	3361	123,683.00
Voluntary Prekindergarten Program (VPK)	3371	330,000.00
Preschool Projects	3372	55,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	170,000.00
Total State	3300	31,524,474.00
<i>LOCAL:</i>		
District School Taxes	3411	4,427,347.00
Tax Redemptions	3421	300,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	5,000.00
Investment Income	3430	15,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	3,000.00
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	750.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	4,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	180,000.00
School-Age Child Care Fees	3473	200,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	300,000.00
Total Local	3400	5,440,097.00
TOTAL ESTIMATED REVENUES		37,217,071.00
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	122,829.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	122,829.00
TOTAL OTHER FINANCING SOURCES		122,829.00
Fund Balance, July 1, 2017	2800	4,826,713.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		42,166,613.00

**DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018**

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	27,015,496.00	14,822,363.00	4,216,884.00	965,521.00	3,496.00	804,379.00	475,235.00	727,618.00
Student Support Services		6100	1,983,294.00	1,414,396.00	433,079.00	98,187.00		20,407.00	970.00	16,255.00
Instructional Media Services		6200	605,512.00	503,390.00	160,640.00	644.00		4,556.00	23,282.00	3,000.00
Instruction and Curriculum Development Services		6300	657,277.00	489,111.00	155,105.00	4,521.00		1,000.00		
Instructional Staff Training Services		6400	155,549.00	103,101.00	36,167.00	15,281.00				812.00
Instructional-Related Technology		6500	209,538.00	134,850.00	37,376.00	36,500.00		500.00	75,500.00	23,750.00
Board		7100	536,135.00	133,000.00	238,925.00	64,460.00		6,950.00	4,649.00	21,209.00
General Administration		7200	348,293.00	222,000.00	48,850.00	44,635.00		39,055.00	2,050.00	3,000.00
School Administration		7300	2,166,198.00	1,658,900.00	456,548.00	6,645.00			17,800.00	
Facilities Acquisition and Construction		7400	17,800.00						3,200.00	1,000.00
Fiscal Services		7500	664,235.00	475,700.00	154,335.00	18,000.00		12,000.00		
Food Service		7600	24,895.00	23,800.00	1,095.00					
Central Services		7700	658,434.00	147,000.00	41,105.00	298,457.00		159,782.00	2,190.00	10,400.00
Student Transportation Services		7800	2,617,975.00	1,417,025.00	477,450.00	41,100.00	315,000.00	181,500.00	17,600.00	168,300.00
Operation of Plant		7900	3,984,233.00	1,358,450.00	473,885.00	663,123.00	1,071,625.00	127,650.00	39,300.00	250,000.00
Maintenance of Plant		8100	1,110,054.00	423,100.00	106,900.00	256,774.00		279,980.00	28,300.00	15,000.00
Administrative Technology Services		8200	922,965.00	225,500.00	55,645.00	551,200.00		5,000.00		
Community Services		9100	258,739.00	102,000.00	22,350.00	430.00		32,059.00	7,700.00	94,200.00
Debt Service		9200	536,667.00							536,667.00
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			39,538,239.00	23,653,686.00	7,116,339.00	3,065,478.00	1,390,121.00	1,677,808.00	783,596.00	1,871,211.00

OTHER FINANCING USES:

Transfers Out: (Function 9700)

To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2018	2710	100,000.00
Restricted Fund Balance, June 30, 2018	2720	500,000.00
Committed Fund Balance, June 30, 2018	2730	
Assigned Fund Balance, June 30, 2018	2740	200,000.00
Unassigned Fund Balance, June 30, 2018	2750	1,808,374.00
TOTAL ENDING FUND BALANCE	2700	2,608,374.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		42,166,613.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	2,140,000.00
USDA-Donated Commodities	3265	239,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,379,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	7,000.00
School Lunch Supplement	3338	8,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	15,000.00
<i>LOCAL:</i>		
Investment Income	3430	2,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	128,000.00
Other Miscellaneous Local Sources	3495	3,000.00
Total Local	3400	133,500.00
TOTAL ESTIMATED REVENUES		2,527,500.00
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, 2017	2800	1,038,970.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,566,470.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	880,000.00
Employee Benefits	200	291,800.00
Purchased Services	300	116,400.00
Energy Services	400	12,500.00
Materials and Supplies	500	1,300,000.00
Capital Outlay	600	140,800.00
Other	700	175,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		2,916,500.00
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, 2018	2710	100,000.00
Restricted Fund Balance, June 30, 2018	2720	549,970.00
Committed Fund Balance, June 30, 2018	2730	
Assigned Fund Balance, June 30, 2018	2740	
Unassigned Fund Balance, June 30, 2018	2750	
TOTAL ENDING FUND BALANCE	2700	649,970.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,566,470.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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

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ESTIMATED REVENUES	Account Number	
<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	84,743.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	304,453.00
Individuals with Disabilities Education Act (IDEA)	3230	1,178,505.00
Elementary and Secondary Education Act, Title I	3240	320,850.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	141,078.00
Total Federal Through State And Local	3200	2,029,629.00
<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		2,029,629.00
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, 2017	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,029,629.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	956,232.00	482,845.00	153,597.00	83,824.00		89,056.00	90,630.00	56,300.00
Student Support Services	6100	222,285.00	162,915.00	41,570.00	4,300.00		13,500.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	327,550.00	183,300.00	58,200.00	85,500.00		200.00	100.00	250.00
Instructional Staff Training Services	6400	324,246.00	158,451.00	59,400.00	34,437.00		8,295.00		63,663.00
Instruction-Related Technology	6500	22,800.00	20,000.00	2,800.00					
Board	7100								
General Administration	7200	82,155.00							82,155.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	46,641.00		1,141.00	24,000.00		5,000.00		16,500.00
Student Transportation Services	7800	47,700.00	33,000.00	14,700.00					
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,029,629.00	1,040,511.00	331,408.00	232,061.00		116,051.00	90,730.00	218,868.00
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, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,029,629.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

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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								
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, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	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, 2018**

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SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI 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	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(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								
Rent	3425								
Investment Income	3430	45,000.00			45,000.00				
Gifts, Grants and Requests	3440								
Total Local Sources	3400	45,000.00			45,000.00				
TOTAL ESTIMATED REVENUES		45,000.00			45,000.00				
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								
From Capital Projects Funds	3630	164,411.00			164,411.00				
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690	164,411.00			164,411.00				
Total Transfers In	3600	164,411.00			164,411.00				
TOTAL OTHER FINANCING SOURCES		164,411.00			164,411.00				
Fund Balance, July 1, 2017	2800	2,094,737.00			2,094,737.00				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,304,148.00			2,304,148.00				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION VI. DEBT SERVICE FUNDS (Continued)										Page 11
APPROPRIATIONS	Account Number	Totals	210 SBE/COBI 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 AIRA Economic Stimulus Debt Service	
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710									
Interest	720									
Dues and Fees	730									
Miscellaneous	790									
TOTAL APPROPRIATIONS	9200									
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, 2018	2710									
Restricted Fund Balance, June 30, 2018	2720	2,304,148.00			2,304,148.00					
Committed Fund Balance, June 30, 2018	2730									
Assigned Fund Balance, June 30, 2018	2740									
Unassigned Fund Balance, June 30, 2018	2750									
TOTAL ENDING FUND BALANCES	2700	2,304,148.00			2,304,148.00					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		2,304,148.00			2,304,148.00					

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Leases	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Data Service	370 Newsted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARPA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
COARDS Distributed	3321	140,000.00										
Interest on Undistributed COARDS	3323	2,700.00										
Sales Tax Distribution (6.312.206)(406 a, F.S.)	3341							140,000.00				
State Through Local	3380							2,700.00				
Public Education Capital Outlay (PECO)	3391	112,839.00				112,839.00						
Classrooms First Program	3393											
State Through Local	3394											
Classrooms First Program	3395											
State Through Local	3396											
Classrooms First Program	3397											
State Through Local	3399											
Classrooms First Program	3300	255,529.00				112,839.00		142,700.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	1,352,826.00							1,352,826.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Reimbursements	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	100,000.00									100,000.00	
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Local Financial Services	3498											
TOTAL ESTIMATED REVENUES	3400	1,452,826.00				112,839.00		142,700.00	1,352,826.00		100,000.00	
OTHER FINANCING SOURCES												
Proceeds from Special Facility Construction Account	3700	1,798,555.00										
TOTAL FINANCING SOURCES												
Proceeds from Special Facility Construction Account	3710											
Proceeds from Special Facility Construction Account	3720											
Proceeds from Special Facility Construction Account	3730											
Proceeds from Special Facility Construction Account	3740											
Proceeds from Special Facility Construction Account	3750											
Proceeds from Special Facility Construction Account	3760											
Proceeds from Special Facility Construction Account	3770											
TOTAL OTHER FINANCING SOURCES												
Proceeds from Special Facility Construction Account	3610											
Proceeds from Special Facility Construction Account	3620											
Proceeds from Special Facility Construction Account	3630											
Proceeds from Special Facility Construction Account	3640											
Proceeds from Special Facility Construction Account	3650											
Proceeds from Special Facility Construction Account	3660											
Proceeds from Special Facility Construction Account	3670											
Proceeds from Special Facility Construction Account	3680											
Proceeds from Special Facility Construction Account	3690											
TOTAL OTHER FINANCING SOURCES												
Proceeds from Special Facility Construction Account	2800	2,357,867.00						266,640.00	1,706,429.00		384,798.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,866,222.00				112,839.00		409,340.00	3,059,255.00		484,798.00	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Leases	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARCA Economic Stimulus Capital Projects
<i>Appropriations (Function 240(9240))</i>												
Library Books (New Libraries)	610											
Extracurricular Activities	620											
Recreational Facilities	630	225,000.00							50,000.00		175,000.00	
Building Fiscal Equipment	640	400,000.00							30,000.00		100,000.00	
Furniture, Fixtures and Equipment	650	615,000.00							615,000.00			
Motor Vehicles (Including Buses)	660	200,798.00									200,798.00	
Land	670											
Improvements Other Than Buildings	680	1,366,840.00						409,340.00	977,500.00			
Remodeling and Renovations	690	128,857.00							128,857.00			
Computer Software	710	200,000.00							200,000.00			
Redemption of Principal	720											
Interest	730											
Dues and Fees	740	3,165,405.00						409,340.00	2,771,357.00		484,798.00	
TOTAL APPROPRIATIONS												
OTHER FINANCING USES:												
<i>Transfers Out (Function 9100)</i>												
To General Fund	910	122,829.00				112,829.00			10,000.00			
To Debt Service Funds	920	164,411.00							164,411.00			
To School Capital Projects Funds	930											
To School Capital Projects (Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990	287,240.00				112,829.00			174,411.00			
Total Transfers Out	9700	287,240.00				112,829.00			174,411.00			
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2018	2710											
Restricted Fund Balance, June 30, 2018	2720	613,487.00							613,487.00			
Committed Fund Balance, June 30, 2018	2730											
Assigned Fund Balance, June 30, 2018	2740											
Unassigned Fund Balance, June 30, 2018	2750											
TOTAL ENDING FUND BALANCES	2760	613,487.00							613,487.00			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,066,222.00				112,829.00		409,340.00	3,059,255.00		484,798.00	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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SECTION VIII. PERMANENT FUNDS - FUND 000		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	
Transfers In:			
From General Fund		3610	
From Debt Service Funds		3620	
From Capital Projects Funds		3630	
From Special Revenue Funds		3640	
From Internal Service Funds		3670	
From Enterprise Funds		3690	
Total Transfers In		3600	
TOTAL OTHER FINANCING SOURCES			
Fund Balance, July 1, 2017		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, 2018

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SECTION VIII. PERMANENT FUNDS - FUND 000 (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								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IV. ENTERPRISE FUNDS

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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								
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, 2017	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
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, 2018	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION X. INTERNAL SERVICE FUNDS

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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	490,000.00	490,000.00						
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		490,000.00	490,000.00						
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440	1,000.00	1,000.00						
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		1,000.00	1,000.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2017	2880	468,108.00	468,108.00						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		959,108.00	959,108.00						
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	530,000.00	530,000.00						
Total Operating Expenses		530,000.00	530,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2018	2780	429,108.00	429,108.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		959,108.00	959,108.00						