

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2015-16

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certification of Taxable Value of Property in County by Property Appraiser		873,648,891.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.8410	4.8410
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	7.0890	7.0890

ESE 139

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9/14/15
MIN. BK# 36
MIN BK PAGE #

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	50,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	50,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	75,000.00
National Forest Funds	3255	100,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	175,000.00
Total Federal Through State and Local	3200	350,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	23,753,081.00
Workforce Development	3315	133,860.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,000.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	255,500.00
State Forest Funds	3342	5,000.00
State License Tax	3343	5,000.00
District Discretionary Lottery Funds	3344	16,026.00
Class Size Reduction Operating Funds	3355	5,055,672.00
Florida School Recognition Funds	3361	59,910.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	325,000.00
Preschool Projects	3372	100,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	50,000.00
Total State	3300	29,761,049.00
<i>LOCAL:</i>		
District School Taxes	3411	4,687,511.00
Tax Redemptions	3421	272,468.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	3,000.00
Investment Income	3430	20,000.00
Gifts, Grants and Bequests	3440	5,000.00
Adult General Education Course Fees	3461	4,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	500.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	150,000.00
School-Age Child Care Fees	3473	200,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	231,000.00
Total Local	3400	5,573,479.00
TOTAL ESTIMATED REVENUES		35,734,528.00
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	198,013.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	198,013.00
TOTAL OTHER FINANCING SOURCES		198,013.00
Fund Balance, July 1, 2015	2800	4,338,032.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		40,270,573.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

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	21,592,074.00	14,922,927.00	4,051,622.00	747,469.00		816,592.00	372,355.00	681,069.00
Student Support Services		6100	1,840,539.00	1,391,050.00	410,682.00	9,197.00		17,120.00	4,086.00	8,404.00
Instructional Media Services		6200	747,765.00	549,300.00	160,355.00	924.00		4,441.00	30,445.00	2,300.00
Instruction and Curriculum Development Services		6300	705,069.00	532,739.00	127,033.00	27,891.00		15,724.00	772.00	10.00
Instructional Staff Training Services		6400	294,201.00	186,200.00	58,431.00	41,196.00		4,375.00	30.00	3,969.00
Instruction-Related Technology		6500	293,080.00	197,750.00	58,830.00	36,500.00				
Board		7100	480,710.00	135,000.00	256,500.00	64,460.00		4,950.00	6,649.00	25,028.00
General Administration		7200	339,721.00	178,000.00	77,900.00	47,194.00		13,922.00	1,698.00	1,400.00
School Administration		7300	2,097,163.00	1,629,000.00	435,000.00	16,043.00			29,015.00	
Facilities Acquisition and Construction		7400	79,015.00	467,200.00	147,600.00	30,300.00		12,000.00	13,500.00	7,000.00
Food Services		7500	677,500.00	14,400.00	165.00					
Central Services		7600	14,565.00	137,600.00	36,739.00	293,336.00		45,682.00	37,196.00	9,225.00
Student Transportation Services		7700	559,922.00	1,363,287.00	472,405.00	20,900.00	442,500.00	147,799.00	5,200.00	161,500.00
Operation of Plant		7900	3,856,034.00	1,015,900.00	359,000.00	699,273.00	1,072,800.00	136,051.00	39,000.00	534,000.00
Maintenance of Plant		8100	1,306,538.00	506,100.00	128,000.00	298,428.00		297,598.00	60,560.00	15,852.00
Administrative Technology Services		8200	665,170.00	166,500.00	47,320.00	382,566.00		8,000.00	60,784.00	94,200.00
Community Services		9100	257,287.00	102,600.00	25,565.00	80.00		26,992.00	7,851.00	586,667.00
Debt Service		9200	586,667.00							
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			38,956,601.00	23,495,553.00	6,854,047.00	2,715,707.00	1,515,337.00	1,551,746.00	669,637.00	2,154,574.00
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, 2016		2710	160,000.00							
Restricted Fund Balance, June 30, 2016		2720								
Committed Fund Balance, June 30, 2016		2730								
Assigned Fund Balance, June 30, 2016		2740	400,000.00							
Unassigned Fund Balance, June 30, 2016		2750	753,972.00							
TOTAL ENDING FUND BALANCE			1,313,972.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			40,270,573.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,500,000.00
USDA-Donated Commodities	3265	150,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,650,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	15,000.00
School Lunch Supplement	3338	12,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	27,000.00
<i>LOCAL:</i>		
Investment Income	3430	2,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	500,000.00
Other Miscellaneous Local Sources	3495	500.00
Total Local	3400	502,500.00
TOTAL ESTIMATED REVENUES		2,179,500.00
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, 2015	2800	1,112,361.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,291,861.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	943,000.00
Employee Benefits	200	294,800.00
Purchased Services	300	112,000.00
Energy Services	400	17,000.00
Materials and Supplies	500	1,013,000.00
Capital Outlay	600	126,500.00
Other	700	124,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,630,800.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2016	2710	
Restricted Fund Balance, June 30, 2016	2720	661,061.00
Committed Fund Balance, June 30, 2016	2730	
Assigned Fund Balance, June 30, 2016	2740	
Unassigned Fund Balance, June 30, 2016	2750	
TOTAL ENDING FUND BALANCE	2700	661,061.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,291,861.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

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

Page 6

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	85,111.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	178,949.00
Teacher and Principal Training and Recruitment - Title II, Part A	3225	374,070.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,180,938.00
Elementary and Secondary Education Act, Title I	3240	1,212,296.00
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	3,031,364.00
<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		3,031,364.00
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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,031,364.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 426 (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	5100	1,505,691.00	930,781.00	231,109.00	134,873.00		106,178.00	66,000.00	36,750.00
Student Support Services	6100	335,875.00	239,465.00	60,560.00	15,350.00		18,650.00	1,150.00	1,000.00
Instructional Media Services	6200	1,200.00	1,000.00	200.00					
Instruction and Curriculum Development Services	6300	460,294.00	236,485.00	46,759.00	94,000.00		9,000.00	14,050.00	500.00
Instructional Staff Training Services	6400	576,610.00	277,867.00	104,375.00	27,941.00		29,750.00	26,875.00	109,802.00
Instruction-Related Technology	6500	11,861.00	9,770.00	2,091.00					
Board	7100								
General Administration	7200	75,462.00							75,462.00
School Administration	7300	3,600.00	3,000.00	600.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	48,170.00		1,141.00	24,529.00		3,000.00	2,900.00	17,500.00
Student Transportation Services	7800	72,101.00	44,510.00	16,700.00		8,360.00			2,591.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9100								
TOTAL APPROPRIATIONS	9300	3,031,364.00	1,742,878.00	463,235.00	296,693.00	8,360.00	166,578.00	110,075.00	243,605.00
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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,031,364.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

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

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>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	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, 2016

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials 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	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Inverfund	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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	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, 2016

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

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>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<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	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	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, 2016

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

Page 11

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	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out, (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	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, 2016

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

Page 12

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<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	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	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, 2016

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

APPROPRIATIONS	Account Number	Totals	Salaries 190	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	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2790								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

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, 2015	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, 2016

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials 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:									
<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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	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, 2016

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COB 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	3109								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3309								
Total Federal Through State and Local	3300								
STATE SOURCES:									
COAGS Withheld for SBE/COB Bonds	3322	68,825.00	68,825.00						
SBE/COB Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	68,825.00	68,825.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	40,646.00			40,646.00				
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	40,646.00			40,646.00				
TOTAL ESTIMATED REVENUES		109,471.00	68,825.00		40,646.00				
OTHER FINANCING SOURCES:									
Issuance of Bonds									
Loans	3710								
Proceeds of Lease-Purchase Agreements	3720								
Transfers In:	3750								
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	3680	164,411.00			164,411.00				
Total Transfers In	3600	164,411.00			164,411.00				
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2015	2900	1,680,485.00	2,744.00		1,677,741.00				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		1,954,367.00	71,569.00		1,882,798.00				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS		Account Number	Totals	210 SBE/COB 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
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710	67,000.00	67,000.00						
Interest		720	2,875.00	2,875.00						
Dues and Fees		730	250.00	250.00						
Miscellaneous		790								
TOTAL APPROPRIATIONS		9200	70,125.00	70,125.00						
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
Interfund (Debt Service Only)		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2016		2710								
Restricted Fund Balance, June 30, 2016		2720	1,884,798.00	1,444.00		1,882,798.00				
Committed Fund Balance, June 30, 2016		2730								
Assigned Fund Balance, June 30, 2016		2740								
Unassigned Fund Balance, June 30, 2016		2750								
TOTAL ENDING FUND BALANCES		2700	1,884,242.00	1,444.00		1,882,798.00				
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES			1,954,267.00	71,569.00		1,882,798.00				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBD)	320 Special Act Bonds	330 Section 1011.14 & 1011.15, F.S., Leases	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvested Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	599 ABRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3196											
Total Federal Direct Sources	3196											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3299											
STATE SOURCES:												
COVIDS Distributed	3321	50,000.00										
Interest on Unamortized CLODS	3325	1,000.00						50,000.00				
Resolving Construction Funds	3341							1,000.00				
Public Education Capital Outlay (PECO)	3351					113,013.00						
Public Education Capital Outlay (PECO)	3351	113,013.00										
Charter School Program	3362											
District Effort Recognition Program	3364											
SMART Schools Small County Assistance Program	3365											
Charter School Capital Outlay	3366											
Charter School Capital Outlay Funding	3367											
Special Facilities Construction Account	3368											
Other Miscellaneous State Revenues	3369											
Total State Sources	3369	164,013.00				113,013.00		51,000.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	1,250,054.00							1,250,054.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemption	3421	65,056.00							65,056.00			
Investment Proceeds	3422											
Grants and Revenues	3460											
Grants and Revenues	3460											
Impact Fees	3466	100,000.00									100,000.00	
Refunds of Prior Year's Expenditures	3467											
Total Local Sources	3470	1,425,110.00				113,013.00		51,000.00	1,325,110.00		100,000.00	
TOTAL ESTIMATED REVENUES		1,589,123.00				113,013.00		51,000.00	1,325,110.00		100,000.00	
OTHER FINANCING SOURCES												
Reimburse of Bonds	3710											
Leases	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In:												
From General Fund	5610											
From Debt Service Funds	5620											
From Special Revenue Funds	5630											
From Capital Projects (Only)	5640											
From Internal Service Funds	5650											
From Enterprise Funds	5670											
From Enterprise Funds	5690											
Total Transfers In	5690											
TOTAL OTHER FINANCING SOURCES												
Land Balance, July 1, 2015	2820	1,312,721.00						21,784.60	1,682,317.60		108,520.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,799,854.00				113,013.00		72,794.60	2,465,427.60		208,620.00	

DISTRICT SCHOOL BOARD OF BAKER COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS		Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Securities 10/11 & 10/11.15 F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Non-voted Capital Improvement (Section 1011.1123, F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	390 ARA Economic Stimulus Capital Projects
<i>Appropriations (Function 7400/750)</i>													
Library Books (New Library)		610											
Audiovisual Materials		620											
Buildings and Fixed Equipment		630											
Furniture, Fixtures and Equipment		640	350,000.00										
Motor Vehicles (including Buses)		650	500,000.00									150,000.00	
Land		660											
Improvements Other Than Buildings		670	1,050,500.00						72,784.00	566,496.00			
Renovating and Improvements		680											
Computer Software		690											
Repayment of Principal		710	200,000.00							200,000.00			
Interest		720											
Debt and Fees		730	2,385,296.00						72,784.00	1,566,496.00		150,000.00	
TOTAL APPROPRIATIONS													
OTHER FINANCING USES:													
<i>Transfers Out (Function 9700)</i>													
To General Fund		910	158,013.00				113,013.00						
To Debt Service Funds		920	164,411.00										
To Special Revenue Funds		930											
Interfund (Capital Projects Only)		950											
To Permanent Funds		960											
To External Service Funds		970											
To Enterprise Funds		990											
Total Transfers Out		9700	365,424.00				113,013.00						
TOTAL OTHER FINANCING USES			365,424.00				113,013.00						
TOTAL APPROPRIATIONS AND OTHER FINANCING USES			365,424.00				113,013.00						
NONVOTABLE FUND BALANCE, June 30, 2016		2710											
RESTRICTED FUND BALANCE, June 30, 2016		2720	348,140.00							339,523.60		58,616.40	
COMMITTED FUND BALANCE, June 30, 2016		2730											
ASSIGNED FUND BALANCE, June 30, 2016		2740											
UNASSIGNED FUND BALANCE, June 30, 2016		2750											
TOTAL ENDING FUND BALANCES		2700	348,140.00							339,523.60		58,616.40	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES			2,799,854.00				113,013.00		72,784.00	2,405,427.60		208,620.00	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IX. PERMANENT FUND - FUND 000

Page 20

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	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, 2016

SECTION IX. PERMANENT FUND - 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									
<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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	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, 2016

SECTION X. ENTERPRISE FUNDS

Page 22

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								
Less 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	3680								
Net Position, July 1, 2015									
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, 2016	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION XL INTERNAL SERVICE FUNDS

Page 23

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	490,000.00	490,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	1,000.00	1,000.00						
Gifts, Grants and Bequests	3440								
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	3680								
Net Position, July 1, 2015	2850	433,215.00	433,215.00						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		924,215.00	924,215.00						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	500,000.00	500,000.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses		500,000.00	500,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2016	2780	424,215.00	424,215.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		924,215.00	924,215.00						