

WAKULLA COUNTY SCHOOL BOARD

2016 - 2017

DISTRICT BUDGET

Committed to Success

ROBERT PEARCE

Superintendent

GREGORY THOMAS

School Board Chairman

District IV

VERNA BROCK

School Board Member

District I

MELISA TAYLOR

School Board Member

District II

REBECCA COOK

School Board Vice Chairman

District III

JOANN DANIELS

School Board Member

District V

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2016-17

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		1,220,327,688.00
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.6180	
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	
4. Additional Operating		0.5000
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.8660	0.5000
		7.3660

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	75,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	75,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	125,000.00
National Forest Funds	3255	145,000.00
Federal Through Local	3280	190,506.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	460,506.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	23,749,182.00
Workforce Development	3315	135,693.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	3,012.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	5,325,498.00
Florida School Recognition Funds	3361	400,771.00
Voluntary Prekindergarten Program (VPK)	3371	99,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	31,480.00
Total State	3300	29,787,136.00
<i>LOCAL:</i>		
District School Taxes	3411	6,872,104.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	30,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	3,500.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	4,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	3,500.00
Preschool Program Fees	3471	12,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	256,645.00
Total Local	3400	7,181,749.00
TOTAL ESTIMATED REVENUES		37,504,391.00
<i>OTHER FINANCING SOURCES:</i>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	20,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	838,872.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	838,872.00
TOTAL OTHER FINANCING SOURCES		858,872.00
Fund Balance, July 1, 2016	2800	3,792,607.50
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		42,155,870.50

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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	21,512,930.49	14,291,275.78	3,870,250.45	2,004,975.04	2,850.00	1,159,626.48	94,776.32	89,176.42
Student Support Services	6100	2,237,989.93	1,336,866.58	410,836.28	427,439.28	1,270.00	10,953.28	47,728.15	2,896.36
Instructional Media Services	6200	559,277.37	364,903.00	104,853.25	818.00		76,179.12	12,524.00	
Instruction and Curriculum Development Services	6300	581,470.02	402,842.50	109,577.52	65,300.00		1,000.00	2,750.00	
Instructional Staff Training Services	6400	190,479.62	87,147.80	9,308.17	85,056.93		1,478.00		7,488.72
Instruction-Related Technology Board	6500	276,901.93	209,314.00	67,587.93					
Board	7100	620,352.74	133,740.00	93,672.59	389,940.15				3,000.00
General Administration	7200	414,372.54	235,151.59	90,304.39	47,616.56		25,000.00	5,000.00	11,300.00
School Administration	7300	2,598,130.06	2,026,909.84	524,853.22	16,664.00		20,327.00	9,177.00	199.00
Facilities Acquisition and Construction	7400	849,899.49	64,775.00	20,521.61	90,074.50		1,300.00	673,228.38	
Fiscal Services	7500	409,699.24	281,514.15	79,962.48	36,222.61		9,000.00	3,000.00	
Food Service	7600	3,250.00						3,250.00	
Central Services	7700	660,352.06	339,804.60	99,078.91	173,226.55		28,142.00	14,700.00	5,400.00
Student Transportation Services	7800	3,003,733.07	1,460,883.45	632,312.99	280,696.63	344,572.00	196,961.00	40,064.00	48,243.00
Operation of Plant	7900	3,959,245.13	1,399,604.55	541,880.01	762,548.87	1,120,190.41	98,292.29	36,729.00	
Maintenance of Plant	8100	1,155,406.49	403,710.27	126,657.99	156,218.86	18,700.00	351,094.92	98,324.45	700.00
Administrative Technology Services	8200	168,032.84	86,606.00	21,426.84	60,000.00				
Community Services	9100	6,750.00	6,200.00	550.00					
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		39,208,273.02	23,131,249.11	6,803,634.63	4,596,797.98	1,487,582.41	1,979,354.09	1,041,251.30	168,403.50
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	40,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	40,000.00							
TOTAL OTHER FINANCING USES		40,000.00							
Nonspendable Fund Balance, June 30, 2017	2710	111,000.00							
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750	2,796,597.48							
TOTAL ENDING FUND BALANCE	2700	2,907,597.48							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		42,155,870.50							

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,751,354.65
USDA-Donated Commodities	3265	150,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,901,354.65
<i>STATE:</i>		
School Breakfast Supplement	3337	12,500.00
School Lunch Supplement	3338	12,500.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,000.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	363,607.17
Other Miscellaneous Local Sources	3495	
Total Local	3400	363,607.17
TOTAL ESTIMATED REVENUES		2,289,961.82
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	40,000.00
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	40,000.00
TOTAL OTHER FINANCING SOURCES		40,000.00
Fund Balance, July 1, 2016	2800	144,503.99
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,474,465.81

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	728,913.00
Employee Benefits	200	276,087.00
Purchased Services	300	1,033,907.00
Energy Services	400	39,546.00
Materials and Supplies	500	161,143.00
Capital Outlay	600	50,366.00
Other	700	
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,289,962.00
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, 2017	2710	80,000.00
Restricted Fund Balance, June 30, 2017	2720	104,503.81
Committed Fund Balance, June 30, 2017	2730	
Assigned Fund Balance, June 30, 2017	2740	
Unassigned Fund Balance, June 30, 2017	2750	
TOTAL ENDING FUND BALANCE	2700	184,503.81
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,474,465.81

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

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	117,613.75
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	63,793.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	213,488.00
Individuals with Disabilities Education Act (IDEA)	3230	1,263,902.12
Elementary and Secondary Education Act, Title I	3240	1,072,542.00
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	2,731,338.87
<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		2,731,338.87
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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,731,338.87

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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	1,800,956.12	1,141,632.16	319,882.88	145,904.98		52,917.35	122,408.75	18,210.00
Student Support Services	6100	321,377.00	218,835.00	77,564.00	10,500.00		5,300.00	7,678.00	1,500.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	101,350.00	60,000.00	25,600.00	5,000.00		5,000.00	5,750.00	
Instructional Staff Training Services	6400	354,143.00	243,042.00	63,785.00	26,000.00		1,500.00	2,066.00	17,750.00
Instruction-Related Technology Board	6500 7100								
General Administration	7200	116,740.99							116,740.99
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	17,325.00			17,325.00				
Student Transportation Services	7800	19,446.76	5,500.00	1,485.00		8,461.76			4,000.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,731,338.87	1,669,009.16	488,316.88	204,729.98	8,461.76	64,717.35	137,902.75	158,200.99
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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,731,338.87							

**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017**

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

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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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:									
<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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials 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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

**DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017**

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

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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials 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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VII. 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	117,890.00	117,890.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	117,890.00	117,890.00						
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								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		117,890.00	117,890.00						
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								
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								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2016	2800	6,445.52	6,445.52						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		124,335.52	124,335.52						

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VII. DEBT SERVICE FUNDS (Continued)

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 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	105,000.00	105,000.00						
Interest	720	12,790.00	12,790.00						
Dues and Fees	730	100.00	100.00						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	117,890.00	117,890.00						
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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720	6,445.52	6,445.52						
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCES	2700	6,445.52	6,445.52						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		124,335.52	124,335.52						

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VIII. 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., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	66,117.00						66,117.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	247,250.00									247,250.00	
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	182,672.00				182,672.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	60,000.00									60,000.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	556,039.00				182,672.00		66,117.00			307,250.00	
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	1,757,271.87							1,757,271.87			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	1,757,271.87							1,757,271.87			
TOTAL ESTIMATED REVENUES		2,313,310.87				182,672.00		66,117.00	1,757,271.87		307,250.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2016	2800	1,842,350.30							424,233.15		1,418,117.15	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,155,661.17				182,672.00		66,117.00	2,181,505.02		1,725,367.15	

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act 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 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	354,457.30									354,457.30	
Furniture, Fixtures and Equipment	640	76,791.26							76,791.26			
Motor Vehicles (Including Buses)	650	120,000.00							120,000.00			
Land	660											
Improvements Other Than Buildings	670	69,590.42							69,590.42			
Remodeling and Renovations	680	1,693,269.66						66,117.00	1,100,613.34		526,539.32	
Computer Software	690											
Redemption of Principal	710	209,627.70							209,627.70			
Interest	720	8,682.30							8,682.30			
Dues and Fees	730											
TOTAL APPROPRIATIONS		2,532,418.64						66,117.00	1,585,305.02		880,996.62	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	838,872.00				182,672.00			596,200.00		60,000.00	
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	838,872.00				182,672.00			596,200.00		60,000.00	
TOTAL OTHER FINANCING USES		838,872.00				182,672.00			596,200.00		60,000.00	
Nonspendable Fund Balance, June 30, 2017	2710											
Restricted Fund Balance, June 30, 2017	2720											
Committed Fund Balance, June 30, 2017	2730											
Assigned Fund Balance, June 30, 2017	2740	784,370.53									784,370.53	
Unassigned Fund Balance, June 30, 2017	2750											
TOTAL ENDING FUND BALANCES	2700	784,370.53									784,370.53	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,155,661.17				182,672.00		66,117.00	2,181,505.02		1,725,367.15	

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION IX. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	105,450.00						105,450.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		105,450.00						105,450.00	
<i>NONOPERATING REVENUES:</i>									
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									
<i>Transfers In:</i>									
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, 2016	2880	20,552.55						20,552.55	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		126,002.55						126,002.55	
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	105,450.00						105,450.00	
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses		105,450.00						105,450.00	
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<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								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2017	2780	20,552.55						20,552.55	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		126,002.55						126,002.55	