WAKULLA COUNTY SCHOOL BOARD

2013-2014

DISTRICT BUDGET

Committed to Success

ROBERT PEARCE

Superintendent

RAY GRAY

School Board Chairman District I

MELISA TAYLOR

School Board Chairman District II

REBECCA COOK

School Board Member District III

GREGORY THOMAS

School Board Vice Chairman District IV

JERRY EVANS

School Board Member District V

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY

DISTRICT SUMMARY BUDGET

Fiscal Year 2013-2014

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

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

1,170,623,241.00

B. Millage Levies on Nonexempt Property:

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

	ISTRICT MILLAGE LEVIES	
Nonvoted	Voted	Total
5.2340		5.2340
3.2340	*******************************	3.2340
	RESERVED RE	
	000000000000000000000000000000000000000	
0.7480	808080808080808080808	0.7480
0.7460	000000000000000000000000000000000000000	0.7400
	0.5000	0.5000
<u>alesavista aleta alesavista aleta</u>	00 100 100 10000 100 10	
1.5000		1.5000
	1993-1993-1993-1993-1993-1993-1993-1993	
	1002000200020000000000	
	0.5700	0.5700
7.4820	1.0700	8.5520
7.4620	1.0700	0.3320

ESE 139 EXP. 06/30/2014

DISTRICT SCHOOL BOARD OF WAKULLA COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100	Page 2	
ESTIMATED REVENUES	Account Number	
FEDERAL:	rumoci	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	75,000.00
Miscellaneous Federal Direct	3199	75,000,00
Total Federal Direct FEDERAL THROUGH STATE AND LOCAL:	3100	75,000.00
Medicaid Medicaid	3202	160,000.00
National Forest Funds	3255	145,000.00
Federal Through Local	3280	213,442.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	518,442.00
STATE:	2210	20.520.017.00
Florida Education Finance Program (FEFP)	3310	20,629,917.00
Workforce Development Workforce Development Capitalization Incentive Grant	3315 3316	174,384.00
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	42,500.00
CO & DS Withheld for Administrative Expense	3323	3,012.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax District Discretionary Lottery Funds	3343	
District Discretionary Lottery Funds Class Size Reduction Operating Funds	3344 3355	5,239,333.00
School Recognition Funds	3361	387,275.00
Excellent Teaching Program	3363	307,273.00
Voluntary Prekindergarten Program	3371	100,000.00
Preschool Projects	3372	,
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	290,356.00
Total State LOCAL:	3300	26,866,777.00
District School Taxes	3411	7,284,460.00
Tax Redemptions	3421	7,284,400.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	20,000.00
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees Postsecondary Vocational Course Fees	3461 3462	6,000.00
Continuing Workforce Education Course Fees	3463	0,000.00
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	8,500.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	12,000.00
Prekindergarten Early Intervention Fees	3472 3473	
School-Age Child Care Fees Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local Sources	3490	337,000.00
Total Local	3400	7,667,960.00
TOTAL ESTIMATED REVENUES		35,128,179.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	2620	
From Debt Service Funds From Capital Projects Funds	3620 3630	712,342.00
From Special Revenue Funds	3640	/12,342.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	712,342.00
TOTAL OTHER FINANCING SOURCES		712,342.00
Fund Balance, July 1, 2013	2800	4,332,647.78
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		40,173,168.78

For Fiscal Year Ending June 30, 2014

APPROPRIATIONS	Account Number	Totals	
Instruction	5000	20,977,958.29	
Student Personnel Services	6100	2,122,090.30	
Instructional Media Services	6200	517,651.84	
Instruction and Curriculum Development Services	6300	501,512.53	
Instructional Staff Training Services	6400	165,522.10	
Instructional-Related Technology	6500	262,360.28	
Board	7100	517,521.84	
General Administration	7200	362,861.02	
School Administration	7300	2,322,990.35	
Facilities Acquisition and Construction	7400	330,508.66	
Fiscal Services	7500	394,267.75	
Food Service	7600	11,026.15	
Central Services	7700	623,538.18	
Student Transportation Services	7800	2,833,228.25	
Operation of Plant	7900	4,337,732.22	
Maintenance of Plant	8100	1,124,084.33	
Administrative Technology Services	8200	141,554.85	
Community Services	9100	6,814.82	
Debt Service	9200	,	:
Other Capital Outlay	9300		:
TOTAL APPROPRIATIONS		37,553,223.76	
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		
	970		
To Internal Service Funds	990		
To Enterprise Funds Total Transfers Out	9700		
TOTAL OTHER FINANCING USES	9700		
N	2710		
Nonspendable Fund Balance, June 30, 2014	2710		
Restricted Fund Balance, June 30, 2014	2720		
Committed Fund Balance, June 30, 2014	2730		
Assigned Fund Balance, June 30, 2014	2740		
Unassigned Fund Balance, June 30, 2014	2750	2,619,945.02	
TOTAL ENDING FUND BALANCE	2700	2,619,945.02	
TOTAL APPROPRIATIONS, OTHER FINANCING USES,			
AND FUND BALANCE		40,173,168.78	

Salaries

100

13,748,175.74

1,255,564.74

350,065.00 384,162.55

49,379.33

175,222.00

128,280.00

195,792.00

1,843,145.00

71,305.75

283,935.00

294,875,00

1,306,020.11

1,445,106.45

432,015,75

6,904.00

6,200.00

21,980,557.52

4,409.10

Employee Benefits

200

3,692,493.12

354,734.67

101.097.30

108,299.98

1,250.00

57,195.79

63,668.14

80,060.62

448,270.10

27,596.91

64,582.60

6,617.05 77,190.55

444,600.69

557,801.12

185,126,26

21,435.02

6,292,634.74

614.82

Purchased Services

300

1,487,841.48

455,463.70

2,880.00

5,300.00

99,346.99

28,942.49

312,619.16

47,780.00

10,200.00

17,250.00

30,750.15

206,572,63

254,820.70

1,042,294.07

169,315.20

113,215.83

4,284,592.40

Energy Services

400

2,850.00

1,270.00

586,450.00

18,700.00

1,172,323.29

1,781,593.29

Materials & Supplies

500

1,627,554.46

9,600.00

6,875.14

1,000.00

8,288.25

1,000.00

25,000.00

7,675.25

1,300.00

9,000.00

27,900.00

147,342.75

99,057.29

177,090.67

2,148,683.81

Capital Outlay

600

334,093.49

43,357.19

56,634,40

2,750.00

5,000.00

9,550.00

3,000.00

14,700.00

45,994.00

21,150.00

141,136.45

890,421.53

213,056.00

Page 3

84,950.00

2,100.00

100.00

7,257.53

12,954.54

9,228.40

4,150.00

3.000.00

2,300.00

48,000.00

700.00

174,740.47

Other

700

For Fiscal Year Ending June 30, 2014

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

Page 4

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES	S - FUND 410	Page 4
	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	1,252,183.05
USDA Donated Commodities	3265	120,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,372,183.05
STATE:		
School Breakfast Supplement	3337	10,122.00
School Lunch Supplement	3338	13,238.00
Other Miscellaneous State Revenue	3399	
Total State	3300	23,360.00
LOCAL:		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Food Service	3450	605,821.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	605,821.00
TOTAL ESTIMATED REVENUES		2,001,364.05
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	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, 2013	2800	487,968.19
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES, AND FUND BALANCE		2,489,332.24

For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -

FUND 410 (CONTINUED) Page 5

FUND 410 (CONTINUED)		Page 5
A DDD ODDY A THOUG	Account	
APPROPRIATIONS Food Services: (Function 7600)	Number	
Tood Services. (Tunction 7000)		
Salaries	100	767,324.00
Employee Benefits	200	264,100.00
Purchased Services	300	48,244.00
Energy Services	400	
Materials and Supplies	500	899,525.00
Capital Outlay	600	4,797.00
Other	700	113,520.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,097,510.00
OTHER FINANCING USES:		
Transfers Out (Function 9700) To General Fund	910	
10 General Pund	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, 2014	2710	
Restricted Fund Balance, June 30, 2014	2720	391,822.24
Committed Fund Balance, June 30, 2014	2730	
Assigned Fund Balance, June 30, 2014	2740	
Unassigned Fund Balance, June 30, 2014	2750	
TOTAL ENDING FUND BALANCE	2700	391,822.24
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		2,489,332.24

For Fiscal Year Ending June 30, 2014

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

Page 6

FEDERAL PROGRAMS - FUND 420		Page 6
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Vocational Education Acts	3201	100,559.78
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment, Title II, Part A	3225	296,212.86
Math & Science Partnerships - Title II, Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,575,901.93
Elementary and Secondary Education Act, Title I	3240	1,024,529.41
Adult General Education	3251	66,626.14
Vocational Rehabilitation	3253	•
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,063,830.12
STATE:		-,,
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3493	
TOTAL ESTIMATED REVENUES	3400	3,063,830.12
OTHER FINANCING SOURCES:		3,003,630.12
	3720	
Loans Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	3740	
From General Fund	3610	
	3620	
From Debt Service Funds		
From Capital Projects Funds	3630	
Interfund From Parmanent France	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
F 1D 1 1 1 2012	2000	
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		0.040.000.15
SOURCES, AND FUND BALANCE		3,063,830.12

For Fiscal Year Ending June 30, 2014

920

930 950

960

970 990

9700

2710

2720

2730

2740 2750

2700

3,063,830.12

Aggount	Totals	Calarias	Employee Panefite	Durchasad Sarvices	Energy Services	Materials & Supplies	Conital Outloy	Page 7 Other
	rotais							700
	1 001 112 11				400			
	,- , , ,	, ,		,			,	19,900.00
	152,428.79	11,468.82	1,481.87	126,000.00		7,800.00	5,678.10	
6200								
6300	339,953.51	239,000.00	54,750.00	32,100.00		5,000.00	7,603.51	1,500.00
6400	448,617.25	243,550.00	57,672.25	79,486.00		11,000.00	13,409.00	43,500.00
6500								
7100								
7200	121,766.13							121,766.13
7300								
7400								
7500								
7600								
7700								
7800	19,952.00	5,500.00	1,452.00		9,000.00			4,000.00
7900								
8100								
8200								
9100								
9300								
	3,063,830.12	1,654,812.82	481,370.12	314,715.13	9,000.00	111,114.83	302,151.09	190,666.13
0.10								
	6400 6500 7100 7200 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100	Number 5000 1,981,112.44 6100 152,428.79 6200 6300 339,953.51 6400 448,617.25 6500 7100 7200 121,766.13 7300 7400 7500 7600 7700 7800 19,952.00 7900 8100 8200 9100 9300 3,063,830.12	Number 100 5000 1,981,112.44 1,155,294.00 6100 152,428.79 11,468.82 6200 6300 339,953.51 239,000.00 6400 448,617.25 243,550.00 6500 7100 243,550.00 7200 121,766.13 7300 7400 7500 7600 7700 7800 19,952.00 5,500.00 7900 8100 8200 9100 9300 3,063,830.12 1,654,812.82	Number 100 200 5000 1,981,112.44 1,155,294.00 366,014.00 6100 152,428.79 11,468.82 1,481.87 6200	Number 100 200 300 5000 1,981,112.44 1,155,294.00 366,014.00 77,129.13 6100 152,428.79 11,468.82 1,481.87 126,000.00 6200 6300 339,953.51 239,000.00 54,750.00 32,100.00 6400 448,617.25 243,550.00 57,672.25 79,486.00 6500 7100 7200 121,766.13 7300 7400 7500 7600 7700 7800 19,952.00 5,500.00 1,452.00 7900 8100 8200 9100 9300 3,063,830.12 1,654,812.82 481,370.12 314,715.13 314,715.13 314,715.13 715.	Number 100 200 300 400 5000 1,981,112.44 1,155,294.00 366,014.00 77,129.13 6100 152,428.79 11,468.82 1,481.87 126,000.00 6200 6300 339,953.51 239,000.00 54,750.00 32,100.00 6400 448,617.25 243,550.00 57,672.25 79,486.00 6500 7100 7200 121,766.13 7300 7300 7400 7500 7700 7700 7800 19,952.00 5,500.00 1,452.00 9,000.00 8100 8100 8200 300,363,830.12 1,654,812.82 481,370.12 314,715.13 9,000.00	Number 100 200 300 400 500 5000 1,981,112.44 1,155,294.00 366,014.00 77,129.13 87,314,83 6100 152,428.79 11,468.82 1,481.87 126,000.00 7,800.00 6200 6300 339,953.51 239,000.00 54,750.00 32,100.00 5,000.00 6400 448,617.25 243,550.00 57,672.25 79,486.00 11,000.00 6500 7100 7200 121,766.13 7300 7400 7500 7500 7500 7500 7500 7500 7700 7800 19,952.00 5,500.00 1,452.00 9,000.00 9,000.00 8100 8200 9100 9300 111,114.83 9,000.00 111,114.83	Number 100 200 300 400 500 600 5000 1.981,112.44 1.155,294.00 366,014.00 77,129.13 87,314.83 275,460.48 6100 152,428.79 11,468.82 1,481.87 126,000.00 7,800.00 5,678.10 6200 11,468.82 1,481.87 126,000.00 5,000.00 7,600.51 6300 339,953.51 239,000.00 54,750.00 32,100.00 5,000.00 7,603.51 6400 448,617.25 243,550.00 57,672.25 79,486.00 11,000.00 13,409.00 7100 1

To Debt Service Funds To Capital Projects Funds

To Permanent Funds To Internal Service Funds

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES

Committed Fund Balance, June 30, 2014

Unassigned Fund Balance, June 30, 2014 TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES,

Assigned Fund Balance, June 30, 2014

Nonspendable Fund Balance, June 30, 2014 Restricted Fund Balance, June 30, 2014

Interfund

For Fiscal Year Ending June 30, 2014

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

Page 8

TARGETED ARKA STIMULUS FUNDS - FUND 452	г т	Page 8
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
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	
STATE:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
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	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES, AND FUND BALANCE		

9700

2710 2720

2730

2740

2750

2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-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		900 900 900 900 900		3000 30 30 30				00.000.000.000
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:				I					
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

AND FUND BALANCE

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2014

Restricted Fund Balance, June 30, 2014 Committed Fund Balance, June 30, 2014

Assigned Fund Balance, June 30, 2014

Unassigned Fund Balance, June 30, 2014

TOTAL APPROPRIATIONS, OTHER FINANCING USES,

TOTAL ENDING FUND BALANCE

For Fiscal Year Ending June 30, 2014

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

Page 10

OTHER ARKA STIMULUS GRANTS - FUND 433		Page 10
ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
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	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES, AND FUND BALANCE		

9700

2710

2720

2730

2740

2750

2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
nstructional-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:									•
Fransfers 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

AND FUND BALANCE

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2014

Restricted Fund Balance, June 30, 2014

Committed Fund Balance, June 30, 2014

Unassigned Fund Balance, June 30, 2014

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES,

Assigned Fund Balance, June 30, 2014

For Fiscal Year Ending June 30, 2014

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

Page 12

RACE TO THE TOP - FUND 434		Page 12
ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Race to the Top	3214	128,683.94
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	128,683.94
STATE:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		128,683.94
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	
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, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		128,683.94

2710

2720

2730

2740

2750

2700

128,683.94

SECTION V. SPECIAL REVENUE FUNDS - RACE TO T	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Page 13 Other
APPROPRIATIONS	Number	Totals	100	200	300	400	500	600	700
	5000	15,242.39	100	200	541.83	400	9,000.00	5,700.56	700
Instruction Student Personnel Services	6100	17,595.06			17,595.06		9,000.00	5,700.56	
		17,393.00			17,595.00				
Instructional Media Services Instruction and Curriculum Development Services	6200 6300								
•		47.742.92	27.500.00	2 640 25	4 004 40		2.556.44	400.00	7.741.74
Instructional Staff Training Services	6400	47,742.83	27,500.00	3,640.25	4,904.40		3,556.44	400.00	7,741.74
Instructional-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	48,103.66			37,500.00		2,684.20	7,919.46	
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		128,683.94	27,500.00	3,640.25	60,541.29		15,240.64	14,020.02	7,741.74
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, 2014

Restricted Fund Balance, June 30, 2014

Committed Fund Balance, June 30, 2014

Unassigned Fund Balance, June 30, 2014

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES,

Assigned Fund Balance, June 30, 2014

For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

SECTION VI. STEEMEREVELVELTENDS - MISCELLANGED	1 1010	1 ugc 14
	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
LOCAL:		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2014

9700

2710

2720 2730

2740

2750

2700

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLA	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Other
APPROPRIATIONS	Number	Totals	100	200	300	400	500	600	700
Instruction APPROPRIATIONS	5000		100	200	300	400	300	600	/00
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-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)	0.40								
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

AND FUND BALANCE

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2014

Restricted Fund Balance, June 30, 2014

Committed Fund Balance, June 30, 2014 Assigned Fund Balance, June 30, 2014

Unassigned Fund Balance, June 30, 2014

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES,

For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS									Page 16
			210	220	230	240	250	290	299
ESTIMATED REVENUES	Account Number	Totals	SBE & COBI Bonds	Special Act Bonds	Section 1011.14-15, F.S. Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:	Number		Donus	Dollus	r.s. Loans	Revenue Bonus	Dollus	Deut Service	Stilliulus Debt Service
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:	3100								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3299								
	3200								
STATE SOURCES:		420.250.00	400.000.00						
CO & DS Withheld for SBE/COBI Bonds	3322	130,250.00	130,250.00						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341	120.250.00	130,250.00						
Total State Sources	3300	130,250.00	130,250.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412	640,565.04					640,565.04		
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	640,565.04					640,565.04		
TOTAL ESTIMATED REVENUES		770,815.04	130,250.00				640,565.04		
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
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 Balances, July 1, 2013	2800	58,719.92	16,787.71				41,932.21		
TOTAL ESTIMATED REVENUES, OTHER FINANCING									
SOURCES, AND FUND BALANCES		829,534.96	147,037.71				682,497.25		

For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)									Page 17
			210	220	230	240	250	290	299
APPROPRIATIONS	Account	Totals	SBE & COBI	Special Act	Section 1011.14-15,	Motor Vehicle	District	Other	ARRA Economic
	Number		Bonds	Bonds	F.S. Loans	Revenue Bonds	Bonds	Debt Service	Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710	700,000.00	100,000.00				600,000.00		
Interest	720	81,048.37	30,250.00				50,798.37		
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	781,048.37	130,250.00				650,798.37		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720	48,486.59	16,787.71				31,698.88		
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCES	2700	48,486.59	16,787.71				31,698.88		
TOTAL APPROPRIATIONS, OTHER FINANCING USES,									
AND FUND BALANCES		829,534.96	147,037.71				682,497.25		

For Fiscal Year Ending June 30, 2014

			310	320	330	340	350	360	370	380	390	399
	Account	Totals	Capital Outlay	Special	Section	Public Education	District	Capital Outlay	Nonvoted Capital	Voted	Other	ARRA
ESTIMATED REVENUES	Number		Bond Issues	Act	1011.14-15, F.S.	Capital Outlay	Bonds	and	Improvement	Capital	Capital	Economic Stimulus
			(COBI)	Bonds	Loans	(PECO)		Debt Service	Section 1011.71(2), F.S.	Improvement	Projects	Capital Projects
FEDERAL DIRECT SOURCES:			(1)			\ /			(//			
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 Distributed	3321	61,616.00						61,616.00				
Interest on Undistributed CO & DS	3325	1,707.00						1,707.00				
Racing Commission Funds	3341	247,250.00									247,250.00	
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
School Infrastructure Thrift Program	3393											
Effort Index Grants	3394											
Smart Schools Small County Asst. Program	3395											
Class Size Reduction/Capital Funds	3396											
Charter School Capital Outlay Funding	3397	66,192.00									66,192.00	
Other Miscellaneous State Revenue	3399	50,000.00									50,000.00	
Total State Sources	3300	426,765.00						63,323.00			363,442.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	1,685,697.47							1,685,697.47		9009900990009	
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants, and Bequests	3440	50,000.00									50,000.00	
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	1,735,697.47							1,685,697.47		50,000.00	
TOTAL ESTIMATED REVENUES		2,162,462.47						63,323.00	1,685,697.47		413,442.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In:		_										
From General Fund	3610							<u> </u>				
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 Balances, July 1, 2013	2800	1,794,253.68							218,853.00		1,575,400.68	
TOTAL ESTIMATED REVENUES, OTHER		, , , , , , , , , , , , , , , , , , , ,										
FINANCING SOURCES, AND FUND BALANCES	ı	3,956,716.15		1				63,323,00	1.904.550.47		1.988.842.68	

For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)											Page 19
APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, 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.	380 390 Voted Other Capital Capital Improvement Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200) Library Books (New Libraries)	610										
Audiovisual Materials (Non-Consumable)	620										
Buildings and Fixed Equipment	630										
Furniture, Fixtures, and Equipment	640	569,925.00							522,925.00	47,0	00.00
Motor Vehicles (Including Buses)	650										
Land	660										
Improvements Other Than Buildings	670										
Remodeling and Renovations	680	2,456,139.15						63,323.00	517,165.47	1,875,6	50.68
Computer Software	690										
Redemption of Principal	710	216,487.60							216,487.60		
Interest	720	1,822.40							1,822.40		
Dues and Fees	730										
TOTAL APPROPRIATIONS		3,244,374.15						63,323.00	1,258,400.47	1,922,6	50.68
OTHER FINANCING USES: Transfers Out: (Function 9700)											
To General Fund	910	712,342.00							646,150.00	66,1	92.00
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	712,342.00							646,150.00	66,1	92.00
TOTAL OTHER FINANCING USES		712,342.00							646,150.00	66,1	92.00
Nonspendable Fund Balance, June 30, 2014	2710										
Restricted Fund Balance, June 30, 2014	2720										
Committed Fund Balance, June 30, 2014	2730										
Assigned Fund Balance, June 30, 2014	2740										
Unassigned Fund Balance, June 30, 2014	2750										
TOTAL ENDING FUND BALANCES	2700										
TOTAL APPROPRIATIONS, OTHER FINANCING USES,		205551							1.004.550 :-		12.50
AND FUND BALANCES		3,956,716.15			l	1		63,323.00	1,904,550.47	1,988,8	12.08

For Fiscal Year Ending June 30, 2014

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	
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, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

For Fiscal Year Ending June 30, 2014

APPROPRIATIONS	Account Number	Totals	
Instruction	5000		
Student Personnel Services	6100		
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		
Instructional-Related Technology	6500		Ť
Board	7100		Ť
General Administration	7200		T
School Administration	7300		+
Facilities Acquisition and Construction	7400		T
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, 2014	2710		
Restricted Fund Balance, June 30, 2014	2720		
Committed Fund Balance, June 30, 2014	2730		
Assigned Fund Balance, June 30, 2014	2740		
Unassigned Fund Balance, June 30, 2014	2750		
TOTAL ENDING FUND BALANCE TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE	2700		_

Employee Benefits

200

Purchased Services

300

Energy Services

400

Salaries

100

Page 21 Other

700

Materials & Supplies

500

Capital Outlay

600

SECTION X. ENTERPRISE FUNDS

SECTION A. ENTERPRISE FUNDS			911	912	913	914	915	921	922
ESTIMATED REVENUES	Account Number	Totals	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other Enterprise Programs	Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481	95,775.00						95,775.00	
Charges for Sales	3482	74,7,4						, , , , , , ,	·
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues	3409	95,775.00						95,775.00	
NONOPERATING REVENUES:		75,775.00						35,775.00	
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	3780								
Transfers In:	+								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								<u></u>
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2013	2880	29,913.50						29,913.50	
TOTAL OPERATING REVENUES, NONOPERATING	2880	29,913.30						29,913.30	
REVENUES, TRANSFERS IN, AND NET POSITION		125,688.50						125,688.50	
ESTIMATED EXPENSES	Object	,							
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	95,775.00						95,775.00	<u></u>
Energy Services	400	74,7,4						, , , , , , ,	<u></u>
Materials and Supplies	500								<u></u>
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses	700	95,775.00						95,775.00	
NONOPERATING EXPENSES: (Function 9900)		75,775.00						73,773.00	
Interest	720								
Loss on Disposition of Assets	810							1	
Total Nonoperating Expenses	810								
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940			1	+		1		
Interfund Transfers (Enterprise Funds Only)	950			1	+		1		
To Permanent Funds	960				+				
To Internal Service Funds	970								
Total Transfers Out	9700			1	1	+	1		
Net Position, June 30, 2014	2780	29,913.50						29,913.50	
	2700	49,713.30				+		29,913.30	
TOTAL OPERATING EXPENSES, NONOPERATING		105 600 50						107 500 50	
EXPENSES, TRANSFERS OUT, AND NET POSITION		125,688.50		<u> </u>			<u> </u>	125,688.50	

SECTION XI. INTERNAL SERVICE FUNDS

SECTION XI. INTERNAL SERVICE FUNDS			711	712	713	714	715	731	791
ESTIMATED REVENUES	Account Number	Totals	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2013	2880								
TOTAL OPERATING REVENUES, NONOPERATING	2000								
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	7.00								
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses	010								
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940		1		1		1	1	1
Interfund Transfers (Internal Service Funds Only)	950		1		1		1	1	
To Permanent Funds	960		1		1		1	1	
To Enterprise Funds	990		+						
Total Transfers Out	9700								
Net Position, June 30, 2014	2780		+						
TOTAL OPERATING EXPENSES, NONOPERATING	2700								<u> </u>
EXPENSES, TRANSFERS OUT, AND NET POSITION					1	ĺ	1	1	