WAKULLA COUNTY SCHOOL BOARD

2014-2015

DISTRICT BUDGET

Committed to Success

ROBERT PEARCE

Superintendent

RAY GRAY

School Board Chairman District I

MELISA TAYLOR

School Board Member 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 2014-15

SECTION I. ASSESSMENT AND MILLAGE LEVIES

TOTAL MILLS

A. Certification of Taxable Value of Property in County by Prop	perty Appraiser		1,155,384,924.00
B. Millage Levies on Nonexempt Property:	DISTE	RICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	5.1160		5.1160
2. Prior-Period Funding Adjustment Millage	0.0080		0.0080
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		0.5000	0.5000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service		0.5650	0.5650
TOTAL MILLS	7 3720	1 0650	8 4370

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DISTRICT SCHOOL BOARD OF WAKULLA COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2015

SECTION II. GENERAL FUND - FUND 100

SECTION II. GENERAL FUND - FUND 100		Page 2
	Account	
ESTIMATED REVENUES	Number	
FEDERAL:		
Federal Impact, Current Operations	3121	75 000 00
Reserve Officers Training Corps (ROTC) Pell Grants	3191 3192	75,000.00
Miscellaneous Federal Direct	3192	
Total Federal Direct	3100	75,000.00
FEDERAL THROUGH STATE AND LOCAL:	2100	,
Medicaid	3202	160,000.00
National Forest Funds	3255	145,000.00
Federal Through Local	3280	215,506.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	520,506.00
STATE:	2210	21 007 570 00
Florida Education Finance Program (FEFP) Workforce Development	3310 3315	21,987,570.00 171,354.00
Workforce Development Capitalization Incentive Grant	3316	171,554.00
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	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	
District Discretionary Lottery Funds	3344	46,405.00
Class Size Reduction Operating Funds	3355	5,314,338.00
Florida School Recognition Funds Excellent Teaching Program	3361 3363	280,584.00
Voluntary Prekindergarten Program	3371	100,000.00
Preschool Projects	3372	100,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
Other Miscellaneous State Revenue	3399	120,797.00
Total State	3300	28,066,560.00
LOCAL:		
District School Taxes	3411	7,067,628.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees Tuition	3423 3424	
Rent	3425	
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	10,000.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	8,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	7,000.00
Financial Aid Fees Other Student Fees	3468 3469	
Preschool Program Fees	3471	12,000.00
Prekindergarten Early Intervention Fees	3472	12,000.00
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	377,000.00
Total Local	3400	7,481,628.00
TOTAL ESTIMATED REVENUES		36,143,694.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	30,000.00
Loss Recoveries	3740	
Transfers In: From Debt Service Funds	3620	
From Capital Projects Funds	3630	676,103.00
From Special Revenue Funds	3640	070,103.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	676,103.00
TOTAL OTHER FINANCING SOURCES		706,103.00
Fund Balance, July 1, 2014	2800	4,479,113.05
TOTAL ESTIMATED REVENUES, OTHER		
FINANCING SOURCES AND FUND BALANCE		41,328,910.05

SECTION II. GENERAL FUND - FUND 100 (Continued)		
APPROPRIATIONS	Account Number	Totals
Instruction	5000	21,543,705.62
Student Personnel Services	6100	2,183,143.16
Instructional Media Services	6200	532,614.05
Instruction and Curriculum Development Services	6300	527,065.03
Instructional Staff Training Services	6400	213,534.20
Instructional-Related Technology	6500	216,005.88
Board	7100	568,577.37
General Administration	7200	305,935.31
School Administration	7300	2,561,927.85
Facilities Acquisition and Construction	7400	390,068.80
Fiscal Services	7500	389,983.10
Food Service	7600	5,875.44
Central Services	7700	673,609.98
Student Transportation Services	7800	3,061,551.38
Operation of Plant	7900	4,491,755.84
Maintenance of Plant	8100	1,000,218.06
Administrative Technology Services	8200	231,292.78
Community Services	9100	6,750.00
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		38,903,613.85
OTHER FINANCING USES:		
Transfers Out: (Function 9700) To Debt Service Funds	920	
To Capital Projects Funds	930	
	940	20,000,00
To Special Revenue Funds	960	30,000.00
To Permanent Funds To Internal Service Funds	970	
	990	
To Enterprise Funds Total Transfers Out	9700	20,000,00
Total Transfers Out TOTAL OTHER FINANCING USES	9700	30,000.00 30,000.00
TOTAL OTHER FINANCING USES		30,000.00
Nonspendable Fund Balance, June 30, 2015	2710	120,000.00
Restricted Fund Balance, June 30, 2015	2720	
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	2,275,296.20
TOTAL ENDING FUND BALANCE	2700	2,395,296.20
TOTAL APPROPRIATIONS, OTHER FINANCING USES		
AND FUND BALANCE		41,328,910.05
	_	

Salaries

100

14,075,605.84

1,307,437.62

362,391.97

409,523.92

90,482.91

162,191.00

133,005.00

144,363.11

62,900.00

268,486.75

337,070.00

1,324,095.50

1,560,868.92

429,800.00

64,674.00

22,744,468.11

6,200.00

4,941.42

2,000,430.15

Employee Benefits

200

3,849,186.78

381,079.69

105,211.75

108,491.11

12,649.57

52,814.88

112,545.02

72,492.20

529,922.45

19,968.80

75,746.20

85,067,35

558,820.07

571,829.44

113,475,74

16,618.78

6,667,403.85

550.00

934.02

Purchased Services

300

1,670,410.17

442,998.66

1,400.79

5,300.00

100,055.94

310,072.81

47,780.00

10,200.00

17,250.00

30,750.15

206,572,63

277,422.81

1,066,526.90

169,315.20

150,000.00

4,506,056.06

Energy Services

400

4,350.00

1,270.00

584,950.00

1,172,323.29

1,781,593.29

18,700.00

Materials & Supplies

500

1,599,214.26

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

196,961.00

99,057.29

177,090.67

2,169,961.86

Capital Outlay

600

258,388.57

38,657.19

56,634.40

2,750.00

5,000.00

9,550.00

288,650.00

3,000.00

14,700.00

71,302.00

21,150.00

91,136.45

860,918.61

Page 3

86,550.00

2,100.00

2,057.53

12,954.54

11,300.00

4,150.00

3,000.00

2,300,00

48,000.00

173,212.07

700.00

100.00

Other

700

For Fiscal Year Ending June 30, 2015

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

Page 4

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVIC	ES - FUND 410	Page 4
	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	1,284,272.69
USDA-Donated Commodities	3265	120,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,404,272.69
STATE:		
School Breakfast Supplement	3337	9,731.00
School Lunch Supplement	3338	13,899.00
Other Miscellaneous State Revenue	3399	
Total State	3300	23,630.00
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	541,814.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	541,814.00
TOTAL ESTIMATED REVENUES		1,969,716.69
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	30,000.00
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	30,000.00
TOTAL OTHER FINANCING SOURCES		30,000.00
Fund Balance, July 1, 2014	2800	406,333.23
TOTAL ESTIMATED REVENUES, OTHER FINANCING		,
SOURCES AND FUND BALANCE		2,406,049.92

For Fiscal Year Ending June 30, 2015

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -

FUND 410 (CONTINUED) Page 5

FUND 410 (CONTINUED)	Page 5	
ADDRODDIATIONS	Account	
APPROPRIATIONS Food Services: (Function 7600)	Number	
Tood Services. (Punction 7000)		
Salaries	100	824,752.00
Employee Benefits	200	300,917.00
Purchased Services	300	39,418.00
Energy Services	400	
Materials and Supplies	500	921,800.00
Capital Outlay	600	28,275.00
Other	700	38,440.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,153,602.00
OTHER FINANCING USES:		, ,
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	252,447.92
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	252,447.92
TOTAL APPROPRIATIONS, OTHER FINANCING USES		, 2
AND FUND BALANCE		2,406,049.92

For Fiscal Year Ending June 30, 2015

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

Page 6

ESTIMATED REVENUES FEDERAL DIRECT: Workforce Investment Act Community Action Programs Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct Total Federal Direct FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act Teacher and Principal Training and Recruitment - Title II, Part A	Account Number 3170 3180 3191 3199 3100 3201 3202 3220	105,433.36
Workforce Investment Act Community Action Programs Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct Total Federal Direct FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act	3170 3180 3191 3199 3100 3201 3202	105,433.36
Workforce Investment Act Community Action Programs Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct Total Federal Direct FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act	3180 3191 3199 3100 3201 3202	105,433.36
Community Action Programs Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct Total Federal Direct FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act	3180 3191 3199 3100 3201 3202	105,433.36
Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct Total Federal Direct FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act	3191 3199 3100 3201 3202	105,433.36
Miscellaneous Federal Direct Total Federal Direct FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act	3199 3100 3201 3202	105,433.36
Total Federal Direct FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act	3100 3201 3202	105,433.36
FEDERAL THROUGH STATE AND LOCAL: Vocational Education Acts Medicaid Workforce Investment Act	3201 3202	105,433.36
Vocational Education Acts Medicaid Workforce Investment Act	3202	105,433.36
Medicaid Workforce Investment Act	3202	105,433.36
Workforce Investment Act		
	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3220	
	3225	
Math & Science Partnerships - Title II, Part B	3226	285,209.00
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,548,744.82
Elementary and Secondary Education Act, Title I	3240	1,056,627.84
Adult General Education	3251	72,141.96
Vocational Rehabilitation	3253	, , , , , , , , , , , , , , , , , , , ,
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,068,156.98
STATE:	2200	2,000,120.70
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:	3300	
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources Total Local	3495 3400	
TOTAL ESTIMATED REVENUES	3400	3,068,156.98
		3,006,130.96
OTHER FINANCING SOURCES:	2720	
Loans Solo of Comital Assats	3720 3730	
Sale of Capital Assets		
Loss Recoveries	3740	
Transfers In:	2610	
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		3,068,156.98

For Fiscal Year Ending June 30, 2015

9700

2710

2720

2730

2740

2750

2700

3,068,156.98

	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	1,987,815.03	1,216,046.00	376,069.40	84,622.00		74,052.07	214,255.56	22,770.00
Student Personnel Services	6100	154,449.61	10,000.00	383.00	129,583.20		8,805.31	5,678.10	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	336,750.78	241,000.00	56,400.00	27,100.00		5,000.00	5,750.78	1,500.00
Instructional Staff Training Services	6400	444,440.08	251,720.00	62,968.08	72,786.00		9,852.00	13,614.00	33,500.00
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	123,701.57							123,701.57
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	20,999.91	5,500.00	1,485.00		10,014.91	1		4,000.00
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		3,068,156.98	1,724,266.00	497,305.48	314,091.20	10,014.91	97,709.38	239,298.44	185,471.57
OTHER FINANCING USES:									
Transfers Out: (Function 9700)	010								
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

Committed Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

Unassigned Fund Balance, June 30, 2015

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

Nonspendable Fund Balance, June 30, 2015 Restricted Fund Balance, June 30, 2015

For Fiscal Year Ending June 30, 2015

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

Page 8

TARGETED ARRA STIMULUS FUNDS - FUND 432		Page 8
ESTIMATED REVENUES	Account 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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2015

920 930

950 960

970

990

9700

2710

2720

2730

2740 2750

2700

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)									
	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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:				•			•		
Transfers Out: (Function 9700)	040								
To General Fund	910		4						

To Debt Service 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, 2015

Assigned Fund Balance, June 30, 2015

Unassigned Fund Balance, June 30, 2015 TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2015 Restricted Fund Balance, June 30, 2015

Interfund

To Capital Projects Funds

For Fiscal Year Ending June 30, 2015

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

Page 10

OTHER ARRA 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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		

9700

2710

2720

2730

2740

2750

2700

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARR		Totals	Salaries	E1 D C-	Purchased Services	E	Matariala & Comali	Comital Outla	Page 1
A DDD ODDI A TIJONG	Account	1 otais		Employee Benefits		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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960		\dashv						
To Internal Service Funds	970		\dashv						
To Enterprise Funds	990								

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2015

Restricted Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

TOTAL ENDING FUND BALANCE

Unassigned Fund Balance, June 30, 2015

TOTAL APPROPRIATIONS, OTHER FINANCING USES

For Fiscal Year Ending June 30, 2015

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	9,229.99
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	9,229.99
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		9,229.99
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,229.99

9700

2710

2720

2730

2740

2750

2700

9,229.99

SECTION V. SPECIAL REVENUE FUNDS - RACE TO T	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Page 1
APPROPRIATIONS	Number	Totals	100	200	300	400	500	600	700
Instruction	5000		100	200	300	400	300	000	700
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	9,229.99			9,229.99				
Instructional-Related Technology	6500	7,227.77			3,223,33				
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	7500	9,229.99			9,229.99				
OTHER FINANCING USES:		7,227.77			7,227.77				
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, 2015

Restricted Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

TOTAL ENDING FUND BALANCE

Unassigned Fund Balance, June 30, 2015

TOTAL APPROPRIATIONS, OTHER FINANCING USES

For Fiscal Year Ending June 30, 2015

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

		rugeri
	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, 2014	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, 2015

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								
tudent Personnel Services	6100								
nstructional Media Services	6200								
struction and Curriculum Development Services	6300								
structional Staff Training Services	6400								
structional-Related Technology	6500								
pard	7100								
eneral Administration	7200								
hool Administration	7300								
cilities Acquisition and Construction	7400								
cal Services	7500								
ntral Services	7700								
dent Transportation Services	7800								
eration of Plant	7900								
nintenance of Plant	8100								
Iministrative Technology Services	8200								
mmunity Services	9100								
ner Capital Outlay	9300								
OTAL APPROPRIATIONS									
THER FINANCING USES:									
ansfers Out: (Function 9700)	010								
To General Fund To Debt Service Funds	910 920								
	920								
Γο Capital Projects Funds									
Interfund To Permanent Funds	950 960								
To Internal Service Funds	960								
To Enterprise Funds Total Transfers Out	990 9700		\dashv						
Total Transfers Out	9700		→						

TOTAL OTHER FINANCING USES

Committed Fund Balance, June 30, 2015 Assigned Fund Balance, June 30, 2015

Unassigned Fund Balance, June 30, 2015

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2015 Restricted Fund Balance, June 30, 2015

For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS

Page 16 240 250 290 210 220 230 299 ESTIMATED REVENUES 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 FEDERAL DIRECT SOURCES: 3199 Miscellaneous Federal Direct 3100 Total Federal Direct Sources 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 140,250.00 140,250.00 SBE/COBI Bond Interest 3326 3341 Racing Commission Funds 140,250.00 140,250.00 Total State Sources 3300 LOCAL SOURCES: District Debt Service Taxes 3412 626,680.78 626,680.78 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 626,680,78 626,680,78 TOTAL ESTIMATED REVENUES 766,930.78 140,250.00 626,680.78 OTHER FINANCING SOURCES: Issuance of Bonds 3710 3720 Loans 3750 Proceeds of Lease-Purchase Agreements 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, 2014 2800 46,585.30 13,190.68 33,394.62 TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES 813,516.08 153,440.68 660,075.40

For Fiscal Year Ending June 30, 2015

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	740,000.00	115,000.00				625,000.00		
Interest	720	51,167.53	25,250.00				25,917.53		
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	791,167.53	140,250.00				650,917.53		
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, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720	22,348.55	13,190.68				9,157.87		
Committed Fund Balance, June 30, 2015	2730	,,,	2,77777				, , , , , , , , , , , , , , , , , , , ,		
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCES	2700	22,348.55	13,190.68				9,157.87		
TOTAL APPROPRIATIONS, OTHER FINANCING USES									
AND FUND BALANCES		813,516.08	153,440.68				660,075.40		

For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS

Page 18 320 330 390 399 Totals Capital Outlay Special Section Public Education District Capital Outlay Nonvoted Capital Voted Other ARRA Account ESTIMATED REVENUES 1011.14-15, F.S., Number Bond Issues Capital Outlay Bonds Capital Capital Economic Stimulus Act and Improvement (PECO) (Section 1011.71(2), F.S.) (COBI) Bonds Debt Service Capital Projects Loans Improvement Projects FEDERAL DIRECT SOURCES: 3199 Miscellaneous Federal Direct 3100 Total Federal Direct Sources FEDERAL THROUGH STATE AND LOCAL: 3299 Miscellaneous Federal Through State Total Federal Through State and Local 3200 STATE SOURCES: 62,534.12 62,534.12 CO & DS Distributed Interest on Undistributed CO & DS 3325 247,250,00 Racing Commission Funds 3341 247,250.00 Public Education Capital Outlay (PECO) 3391 99,911.00 99,911.00 Classrooms First Program 3392 3394 District Effort Recognition Program SMART Schools Small County Assistance Program 3395 Class Size Reduction Capital Outlay 3396 3397 Charter School Capital Outlay Funding 66,192.00 66,192.00 Other Miscellaneous State Revenue 3399 475,887.12 62,534.12 Total State Sources 3300 99,911.00 313,442.00 LOCAL SOURCES: 1,663,754.29 District Local Capital Improvement Tax 1,663,754.29 3418 County Local Sales Tax School District Local Sales Tax 3419 3421 Tax Redemptions 3430 Investment Income 3440 Gifts, Grants and Bequests 3490 Miscellaneous Local Sources Impact Fees 3496 Refunds of Prior Year's Expenditures 3497 Total Local Sources 3400 1,663,754.29 1,663,754.29 TOTAL ESTIMATED REVENUES 2,139,641.41 99,911.00 62,534.12 1,663,754.29 313,442.00 OTHER FINANCING SOURCES Issuance of Bonds 3710 3720 Loans 3730 Sale of Capital Assets Loss Recoveries 3740 3750 Proceeds of Lease-Purchase Agreements Transfers In: From General Fund 3610 3620 From Debt Service Funds From Special Revenue Funds 3640 Interfund (Capital Projects Only) 3650 From Permanent Funds 3660 From Internal Service Funds 3670 3690 From Enterprise Funds Total Transfers In 3600 TOTAL OTHER FINANCING SOURCES 2800 Fund Balance, July 1, 2014 1.665.691.55 61.789.15 232.614.40 1,371,288.00 TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES 3,805,332,96 124,323,27 1,684,730.00 99,911.00 1 896 368 69

For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Page 19 310 320 330 370 380 390 ARRA Capital Outlay Special Section Public Education District Capital Outlay Nonvoted Capital Voted Other Account Totals APPROPRIATIONS Number Bond Issues Act 1011.14-15, F.S., Capital Outlay Bonds and Improvement Capital Capital Economic Stimulus (COBI) (PECO) (Section 1011.71(2), F.S.) Capital Projects Bonds Loans Debt Service Improvement Projects Appropriations: (Functions 7400/9200) Library Books (New Libraries) 610 620 Audiovisual Materials 423,816.60 Buildings and Fixed Equipment 630 423,816.60 Furniture, Fixtures and Equipment 640 248,000.00 233,000.00 15,000,00 Motor Vehicles (Including Buses) 650 120,000.00 120,000.00 660 Improvements Other Than Buildings 670 612,415.00 345,444.29 266,970.71 Remodeling and Renovations 680 1,506,688.36 124,323.27 469,614.40 912,750.69 Computer Software 690 201,290.20 Redemption of Principal 710 201,290.20 720 17.019.80 17.019.80 730 Dues and Fees TOTAL APPROPRIATIONS 3,129,229.96 124,323.27 1,386,368.69 1,618,538.00 OTHER FINANCING USES: Transfers Out: (Function 9700) To General Fund 910 676,103.00 99,911.00 510,000.00 66,192.00 920 To Debt Service Funds To Special Revenue Funds 940 950 Interfund (Capital Projects Only) To Permanent Funds 960 970 To Internal Service Funds To Enterprise Funds 990 Total Transfers Out 9700 676,103.00 99,911.00 510,000.00 66,192.00 TOTAL OTHER FINANCING USES 676,103.00 99,911.00 510,000.00 66,192.00 Nonspendable Fund Balance, June 30, 2015 2710 Restricted Fund Balance, June 30, 2015 2720 Committed Fund Balance, June 30, 2015 2730 Assigned Fund Balance, June 30, 2015 2740 2750 Unassigned Fund Balance, June 30, 2015 TOTAL ENDING FUND BALANCES 2700 TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES 3,805,332,96 124,323.27 1,896,368.69 1,684,730.00 99,911.00

For Fiscal Year Ending June 30, 2015

SECTION IX. PERMANENT FUND - FUND 000

Page 20

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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER		
FINANCING SOURCES AND FUND BALANCE		

	Account	Totals
APPROPRIATIONS	Number	
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	
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, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

Employee Benefits 200

Salaries

100

Purchased Services

300

Energy Services 400

Materials & Supplies

500

Capital Outlay

600

Page 21 Other

700

Page 22

SECTION X. ENTERPRISE FUNDS

SECTION X. ENTERPRISE FUNDS	1		911	912	913	914	915	921	922 Page 22
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	102,600.00						102,600.00	
Charges for Sales	3482	ŕ						,	
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues		102,600.00						102,600.00	
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	2700								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
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, 2014	2880	27,062.46			+			27,062.46	
TOTAL OPERATING REVENUES, NONOPERATING	2000	27,002.40						27,002.40	
REVENUES, TRANSFERS IN AND NET POSITION		129,662.46						129,662.46	
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	102,600.00						102,600.00	
Energy Services	400	,							
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses	700	102,600.00				+		102,600.00	
NONOPERATING EXPENSES: (Function 9900)		102,000.00						102,000.00	
Interest	720								
Loss on Disposition of Assets	810								
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				+				
Interfund Transfers (Enterprise Funds Only)	950				+				
To Permanent Funds	960								
					+			+	
To Internal Service Funds Total Transfers Out	970 9700				1				
		27.052.15			1			20.000	
Net Position, June 30, 2015	2780	27,062.46						27,062.46	
TOTAL OPERATING EXPENSES, NONOPERATING									
EXPENSES, TRANSFERS OUT AND NET POSITION		129,662.46						129,662.46	

SECTION XL. INTERNAL SERVICE FUNDS

SECTION XI. INTERNAL SERVICE FUNDS ESTIMATED REVENUES	Account	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium	791 Other Internal
	Number							Programs	Service
PERATING REVENUES:	2404								
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
ONOPERATING 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									
ransfers In:									
From General Fund	3610								
From Debt Service Funds	3620								1
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								
et Position, July 1, 2014	2880								
OTAL OPERATING REVENUES, NONOPERATING									
EVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
PERATING 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	700								
ONOPERATING EXPENSES: (Function 9900)	720								
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
ransfers Out: (Function 9700)	010								
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								
et Position, June 30, 2015	2780								
OTAL OPERATING EXPENSES, NONOPERATING									
XPENSES, TRANSFERS OUT AND NET POSITION	Ī		I	I	i	i	l	1	1