

p1 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
Fiscal Year 2011-2012

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		
		873,819,016.00
B. Millage Levies on Nonexempt Property:		
	Nonvoted	voted
1. Required Local Effort	5.3350	
2. Prior Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	
4. Critical Operating Needs	0.2500	
5. Additional Operating		
6. Additional Capital Improvement		
7. Local Capital Improvement	1.5000	
8. Discretionary Capital Improvement		
9. Critical Capital Outlay Needs		
10. Debt Service		
TOTAL MILLS	7.8330	7.8330

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 ENP: 06/30/2012

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2012

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	40,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	40,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	50,000.00
National Forest Funds	3255	30,000.00
Federal Through Local	3280	100,000.00
Miscellaneous Federal through State	3299	100,000.00
Total Federal Through State And Local	3200	280,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	20,492,130.00
Workforce Development	3315	177,923.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	2,262.00
Adults With Disabilities	3318	161,292.00
CO & DS Withheld for Administrative Expense	3323	2,478.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	255,500.00
State Forest Funds	3342	
State License Tax	3343	6,000.00
District Discretionary Lottery Funds	3344	13,708.00
Class Size Reduction Operating Funds	3355	5,350,309.00
School Recognition Funds	3361	75,308.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	300,000.00
Preschool Projects	3372	222,522.00
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	
Total State	3300	27,099,333.00
LOCAL:		
District School Tax	3411	5,312,539.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	
Interest, Including Profit on Investment	3430	100,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
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	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	100,000.00
Prekindergarten Early Intervention Fees	3472	200,000.00
School Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	300,000.00
Total Local	3400	6,012,539.00
TOTAL ESTIMATED REVENUES		33,991,872.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3630	
From Capital Projects Funds	3630	165,000.00
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	165,000.00
TOTAL OTHER FINANCING SOURCES		165,000.00
Fund Balance, July 1, 2011	2800	9,126,282.01
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		42,683,154.01

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2012

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	20,801,047.62	14,851,466.18	3,899,790.57	413,861.99	294.44	864,562.62	129,700.41	641,371.41
Pupil Personnel Services	6100	1,647,604.58	1,246,684.28	330,297.89	47,256.60		15,420.81	1,050.00	7,455.00
Instructional Media Services	6200	572,548.15	412,545.00	128,080.00	1,120.00		4,252.73	24,200.42	1,760.00
Instruction and Curriculum Development Services	6300	691,416.04	519,617.32	129,904.31	15,091.15		25,714.30	272.36	816.60
Instructional Staff Training Services	6400	171,232.51	71,865.00	19,028.78	78,760.61		372.00		1,806.12
Instruction Related Technology	6500	316,161.00	243,490.00	55,271.00	17,400.00				
Board	7100	575,679.00	135,000.00	352,079.00	59,600.00		500.00	500.00	28,000.00
General Administration	7200	307,697.00	200,000.00	36,238.00	51,559.00		8,000.00	2,000.00	9,900.00
School Administration	7300	2,005,102.61	1,587,001.80	404,519.40	3,791.95		9,089.66	700.00	
Facilities Acquisition and Construction	7400	57,300.00			5,000.00		32,300.00		
Fiscal Services	7500	660,071.00	435,850.00	114,521.00	30,200.00		65,000.00	10,500.00	4,000.00
Food Service	7600	11,722.00	11,600.00	122.00					
Central Services	7700	517,655.56	238,200.00	54,007.65	130,961.66		51,971.00	37,690.00	4,225.25
Pupil Transportation Services	7800	2,466,696.00	1,207,535.00	445,561.00	21,550.00	458,300.00	124,400.00	7,850.00	201,500.00
Operation of Plant	7900	4,070,276.84	1,093,725.00	405,786.00	669,903.00	1,183,800.00	172,662.84	89,000.00	456,000.00
Maintenance of Plant	8100	1,232,695.71	415,000.00	117,025.00	345,107.50		336,111.21	19,400.00	52.00
Administrative Technology Services	8200	506,500.00	95,000.00	5,300.00	265,200.00			121,000.00	20,000.00
Community Services	9100	265,380.62	88,000.00	27,518.00	80.00		27,532.62	13,850.00	108,400.00
Debt Service	9200	551,834.00							551,834.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		37,408,620.24	22,851,679.38	6,525,649.60	2,156,483.46	1,642,394.44	1,737,789.79	457,803.19	2,036,820.38
OTHER FINANCING USES:									
<i>Transfers Out - (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2012	2710								
Restricted Fund Balance, June 30, 2012	2720	3,109,533.77							
Committed Fund Balance, June 30, 2012	2730								
Assigned Fund Balance, June 30, 2012	2740								
Unassigned Fund Balance, June 30, 2012	2750	2,165,000.00							
TOTAL ENDING FUND BALANCE	2700	5,274,533.77							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		42,683,154.01							

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2012

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

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	1,300,000.00
U.S.D.A. Donated Foods	3265	86,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,386,000.00
STATE:		
School Breakfast Supplement	3337	15,600.00
School Lunch Supplement	3338	12,000.00
Other Miscellaneous Revenue	3399	
Total State	3300	27,600.00
LOCAL:		
Interest, Including Profit on Investment	3430	6,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	695,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	701,000.00
TOTAL ESTIMATED REVENUES		2,114,600.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2011	2800	565,114.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		2,679,714.00

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 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	784,000.00
Employee Benefits	200	303,200.00
Purchased Services	300	83,000.00
Energy Services	400	19,500.00
Materials and Supplies	500	791,000.00
Capital Outlay	600	89,500.00
Other Expenses	700	148,500.00
Capital Outlay (Function 9500)	600	
TOTAL APPROPRIATIONS	7600	2,218,700.00
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 Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2012	2710	
Restricted Fund Balance, June 30, 2012	2720	461,014.00
Committed Fund Balance, June 30, 2012	2730	
Assigned Fund Balance, June 30, 2012	2740	
Unassigned Fund Balance, June 30, 2012	2750	
TOTAL ENDING FUND BALANCE	2700	461,014.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		2,679,714.00

9300 DO NOT MAKE CHANGES TO THIS CODE

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 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	82,823.33
Medicaid	3202	
Workforce Investment Act	3220	
Math & Science Partnerships - Title II, Part B	3226	446,825.25
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,410,662.00
Elementary and Secondary Education Act, Title I	3240	1,102,738.00
Adult General Education	3251	116,003.22
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	36,004.13
Total Federal Through State And Local	3200	3,195,055.93
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,195,055.93
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 Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2011	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		3,195,055.93

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 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	1,485,339.17	918,738.30	209,164.67	75,893.86		123,098.35	93,984.42	64,459.17
Pupil Personnel Services	6100	502,602.00	391,300.00	81,927.00	5,450.00		20,975.00	9,500.00	2,000.00
Instructional Media Services	6200	4,212.50	1,000.00	200.00	3,012.50				
Instruction and Curriculum Development Services	6300	445,069.00	239,860.00	54,335.00	123,810.00		17,239.00	9,625.00	200.00
Instructional Staff Training Services	6400	493,601.12	259,396.14	54,794.01	31,464.10		111,805.87	3,541.00	32,600.00
Instruction Related Technology	6500	54,740.45					51.08	54,689.37	
Board	7100								
General Administration	7200	98,105.41							98,105.41
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	35,976.28		54.24	24,524.04			7,000.00	4,398.00
Pupil Transportation Services	7800	75,410.00	37,000.00	18,410.00			18,500.00		1,500.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8300								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,195,055.93	1,347,294.64	418,884.92	264,154.50	18,500.00	273,169.30	169,789.79	203,262.58
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 Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2012	2710								
Restricted Fund Balance, June 30, 2012	2720								
Committed Fund Balance, June 30, 2012	2730								
Assigned Fund Balance, June 30, 2012	2740								
Unassigned Fund Balance, June 30, 2012	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		3,195,055.93							

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 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

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	52,400.66
Elementary and Secondary Education Act, Title I	3240	8,730.85
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	61,131.51
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		61,131.51
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 Fund	3660	
From Internal Service Funds	3670	

TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE

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DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
<i>FEDERAL DIRECT SOURCES:</i>									
Other Federal Direct	3190								
Total Federal Direct Sources	3190								
<i>FEDERAL THROUGH STATE SOURCES:</i>									
Other Federal Through State	3200								
Total Federal Through State Sources	3200								
<i>STATE SOURCES:</i>									
CO & DS Distributed	3321								
CO & DS Withheld for SBE/COBI Bonds	3322	113,500.00	113,500.00						
Cost of Issuing SBE/COBI Bonds	3324								
Interest on Undistributed CO & DS	3325								
SBE/COBI Bond Interest	3326	100.00	100.00						
Racing Commission Funds	3341								
Total State Sources	3300	113,600.00	113,600.00						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
Local Sales Tax	3418								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Interest, Including Profit on Investment	3430	22,000.00				22,000.00			
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400	22,000.00				22,000.00			
TOTAL ESTIMATED REVENUES		135,600.00	113,600.00						
<i>OTHER FINANCING SOURCES:</i>									
Sale of Bonds	3710								
Loans	3720								
Proceeds of Certificates of Participation	3730								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	164,411.00				164,411.00			
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	164,411.00				164,411.00			
TOTAL OTHER FINANCING SOURCES		164,411.00				164,411.00			
Fund Balances, July 1, 2011	2800	899,105.93	13,315.73			885,790.20			
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		1,099,116.93	126,915.73			1,072,201.20			

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DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	90,000.00	90,000.00						
Interest	720	23,500.00	23,500.00						
Dues and Fees	730	100.00	100.00						
Miscellaneous Expenses	790								
TOTAL APPROPRIATIONS	9200	113,600.00	113,600.00						
<i>OTHER FINANCING USES:</i>									
<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 Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balances, June 30, 2012	2710								
Restricted Fund Balances, June 30, 2012	2720	1,085,516.93	13,315.73			1,072,201.20			
Committed Fund Balances, June 30, 2012	2730								
Assigned Fund Balances, June 30, 2012	2740								
Unassigned Fund Balances, June 30, 2012	2750								
TOTAL ENDING FUND BALANCES	2700	1,085,516.93	13,315.73			1,072,201.20			
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		1,099,116.93	126,915.73			1,072,201.20			

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DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Other Federal Direct	3190											
Total Federal Direct Sources	3190											
<i>FEDERAL THROUGH STATE SOURCES:</i>												
Other Federal Through State	3200											
Total Federal Through State Sources	3200											
<i>STATE SOURCES:</i>												
CO & DS Distributed	3321	579,000.00	530,000.00									
Interest on Undistributed CO & DS	3325	1,000.00										
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
School Infrastructure Thrift Program	3393											
Elton Index Grants	3394											
Smart Schools Small County Asst. Program	3395											
Class Size Reduction/Capital Funds	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenue	3399											
Total State Sources	3300	580,000.00	530,000.00							50,000.00		
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	1,258,299.00									1,258,299.00	
Local Sales Tax	3418											
Tax Redemptions	3421											
Interest, Including Profit on Investment	3430											
Gifts, Grants, and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	50,000.00										
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	1,308,299.00									50,000.00	
TOTAL ESTIMATED REVENUES		1,888,299.00	530,000.00							50,000.00	1,258,299.00	50,000.00
<i>OTHER FINANCING SOURCES:</i>												
Sale of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Certificates of Participation	3730											
<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 Fund	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balances, July 1, 2011	2800	1,751,316.29							104,714.22	1,528,941.31		117,660.76
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		3,639,615.29	530,000.00						154,714.22	2,787,240.31		167,660.76

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DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2012

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audio-Visual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures, and Equipment	640	350,000.00									250,000.00	100,000.00
Motor Vehicles (Including Buses)	650	300,000.00									300,000.00	
Land	660											
Improvements Other Than Buildings	670	200,000.00									200,000.00	
Remodeling and Renovations	680	1,630,445.53	530,000.00					154,714.22	945,731.31			
Computer Software	690	180,000.00									180,000.00	
Redemption of Principal	710	500,000.00									500,000.00	
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		3,160,445.53	530,000.00						154,714.22	2,375,731.31	100,000.00	
<i>OTHER FINANCING USES:</i>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	165,000.00								165,000.00		
To Debt Service Funds	920	164,411.00								164,411.00		
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Fund	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	329,411.00										
TOTAL OTHER FINANCING USES		329,411.00										
Nonspendable Fund Balances, June 30, 2012	2710											
Restricted Fund Balances, June 30, 2012	2720	149,758.76								82,098.00		67,660.76
Committed Fund Balances, June 30, 2012	2730											
Assigned Fund Balances, June 30, 2012	2740											
Unassigned Fund Balances, June 30, 2012	2750											
TOTAL ENDING FUND BALANCES	2700	149,758.76							82,098.00		67,660.76	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		3,639,615.29	530,000.00						154,714.22	2,787,240.31		167,660.76

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p21 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June

Federal Direct	3100	
Federal Through State	3300	
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, 2011	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel 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	
Pupil 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, 2012	2710	
Restricted Fund Balance, June 30, 2012	2720	
Committed Fund Balance, June 30, 2012	2730	
Assigned Fund Balance, June 30, 2012	2740	
Unassigned Fund Balance, June 30, 2012	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

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p22a DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2012

SECTION X. ENTERPRISE FUNDS											Page 22
ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs		
OPERATING REVENUES:											
Charges for Services	3481										
Charges for Sales	3482										
Premium Revenue	3484										
Other Operating Revenue	3489										
Total Operating Revenues											
NONOPERATING REVENUES:											
Interest, Including Profit on Investment	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 Transfers (Enterprise Funds Only)	3650										
From Permanent Fund	3660										
From Internal Service Funds	3670										
Total Transfers In	3600										
Net Assets, July 1, 2011	2880										
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS											
ESTIMATED EXPENSES											
<i>OPERATING EXPENSES: (Function 9900)</i>											
Salaries	100										
Employee Benefits	200										
Purchased Services	300										
Energy Services	400										
Materials and Supplies	500										
Capital Outlay	600										
Other Expenses (including depreciation)	700										
Total Operating Expenses											
<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 Fund	960										
To Internal Service Funds	970										
Total Transfers Out	9700										
Net Assets, June 30, 2012	2780										
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS											

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p22b DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2012

SECTION XI. INTERNAL SERVICE FUNDS											Page 23
ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service		
OPERATING REVENUES:											
Charges for Services	3481										
Charges for Sales	3482										
Premium Revenue	3484	495,000.00	495,000.00								
Other Operating Revenue	3489										
Total Operating Revenues		495,000.00	495,000.00								
NONOPERATING REVENUES:											
Interest, Including Profit on Investment	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 Transfers (Internal Service Funds Only)	3650										
From Permanent Fund	3660										
From Enterprise Funds	3690										
Total Transfers In	3600										
Net Assets, July 1, 2011	2880	297,137.32	297,137.32								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS		297,137.32	297,137.32								
ESTIMATED EXPENSES											
<i>OPERATING EXPENSES: (Function 9900)</i>											
Salaries	100										
Employee Benefits	200										
Purchased Services	300	500,000.00	500,000.00								
Energy Services	400										
Materials and Supplies	500										
Capital Outlay	600										
Other Expenses (including depreciation)	700										
Total Operating Expenses		500,000.00	500,000.00								
<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 (Internal Service Funds Only)	950										
To Permanent Fund	960										
To Enterprise Funds	990										
Total Transfers Out	9700										
Net Assets, June 30, 2012	2780	292,137.32	292,137.32								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		292,137.32	292,137.32								

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end