STATE BOARD OF EDUCATION

Consent Item

March 22, 2017

SUBJECT: Approval of Amendment to Rule 6A-1.004, School District Budget Requirements

PROPOSED BOARD ACTION

For Approval

AUTHORITY FOR STATE BOARD ACTION

Sections 1001.02(1), (2)(n), 1001.42(12)(b), 1011.01(2)(a), (3)(a), 1011.60(1), (5), Florida Statutes

EXECUTIVE SUMMARY

This amendment revises Form ESE 139, District Summary Budget, for the school district summary budget report, which is incorporated by reference and adds requirements currently included in rule 6A-1.002, F.A.C., which is being be repealed.

Supporting Documentation Included: Proposed Rule 6A-1.004, F.A.C. Form ESE 139, District Summary Budget (under separate cover)

Facilitator: Linda Champion, Deputy Commissioner, Finance and Operations

6A-1.004 School District Budget Requirements.

- (1) The District Summary Budget shall be prepared in a format provided by the Commissioner, advertised, presented at a public hearing pursuant to the advertisement, adopted by the board and submitted to the Department of Education in the manner prescribed in Rule 6A-1.0071, F.A.C. When submitted, the budget document shall be certified by the superintendent of schools as official, correct and approved by the district school board.
- (2) (1) The following items are included in the District Summary Budget:
- (a) Estimated revenue: federal, state and local.
- (b) Estimated non-revenue loans, bond sales, etc.
- (c) Operating appropriations.
- (d) Transfers, debt service, and capital projects appropriations.
- (e) Ending balances and reserves.
- (3) (2) A budget shall not be considered to be officially received until all required forms, schedules, analyses and certifications have been received, including Forms ESE 139, District Summary Budget (http://www.flrules.org/Gateway/reference.asp?No=Ref-05987) (effective April 2017), and ESE 524, Resolution Determining Revenues and Millages Levied (http://www.flrules.org/Gateway/reference.asp?No=Ref-05988)(effective December 2015). Forms ESE 139 and ESE 524 are hereby incorporated by reference to become effective December 2015, and may be obtained from the Administrator of the Office of Funding and Financial Reporting, Department of Education, 325 West Gaines Street, Tallahassee, Florida 32399.

Rulemaking Authority 1001.02(1), (2)(n), 1001.42(12)(b), 1011.01(2)(a), (3)(a), 1011.60(1), (5) FS. Law Implemented 200.065, 1001.42(12)(b), 1011.01(2)(a), (3)(a), 1011.02, 1011.03, 1011.60(1), (5) FS. History–New 3-26-66, Amended 9-17-72, 2-18-74, Repromulgated 12-5-74, Amended 11-29-78, 7-10-85, Formerly 6A-1.04, Amended 10-4-88, 9-22-08, 3-13-12, 11-13-12, 11-19-13, 11-4-14, 12-2-15,

Form ESE 139 District Summary Budget

Rule 6A-1.004

Effective April 2017

DISTRICT SCHOOL BOARD OF COUNTY DISTRICT SUMMARY BUDGET Fiscal Year

SECTION I. ASSESSMENT AND MILLAGE LEVIES	1 / 1		Page 1			
A. Certified Taxable Value of Property in County by Property Apprais	er					
B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES					
	Nonvoted	Voted	Total			
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			40			

SECTION II. GENERAL FUND - FUND 100	Account	Page
ESTIMATED REVENUES	Number	
FEDERAL:	rumoer	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL: Medicaid	2202	
National Forest Funds	3202 3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	-77
STATE:		
Florida Education Finance Program (FEFP)	3310	
Workforce Development	3315	311 313
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	100
Adults With Disabilities	3318	1800
CO&DS Withheld for Administrative Expenditure	3323	-0.12
Diagnostic and Learning Resources Centers Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) State Forest Funds	3341 3342	-27W
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	
Preschool Projects	3372	
Reading Programs	3373	. > > > > > > > > > > > > > > > > > > >
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
District School Taxes	3411	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	1188
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees Capital Improvement Fees	3463 3464	***************************************
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	W-MACH- COOL
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:	2722	
Loans	3720	
Sale of Capital Assets Loss Recoveries	3730 3740	W. W. W. W. W.
Transfers In:	3740	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	
TOTAL ESTIMATED REVENUES, OTHER		

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS	5000	lotais	100	200	300	400	500	600	700
Market 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	6100								
student Support Services Instructional Media Services	6200								
nstruction and Curriculum Development Services	6300								
nstructional Staff Training Services	6400			+					
nstructional State Training Services	6500			-					
oard	7100			+			1		
General Administration	7200			+					
School Administration	7300		-				+		
acilities Acquisition and Construction	7400			_					
iscal Services	7500						-		
ood Service	7600			+			1		
entral Services	7700								
	7800								
tudent Transportation Services	7900			-			1		
peration of Plant Maintenance of Plant				-					
	8100						+		
administrative Technology Services	8200								
Community Services	9100						1		
Debt Service	9200						-		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
ransfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960			-					
To Internal Service Funds	970								
To Enterprise Funds	990	f.							
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									

ESE 139

Nonspendable Fund Balance

Unassigned Fund Balance
TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Restricted Fund Balance

Assigned Fund Balance

AND FUND BALANCE

Committed Fund Balance

2710

2720

2730 2740

2750 2700

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

ESTIMATED REVENUES

Page 4

ESTIMATED REVERSE	TAMINOCI	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	
USDA-Donated Commodities	3265	
Federal Through Local	3280	*
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
School Breakfast Supplement	3337	
School Lunch Supplement	3338	200 300 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	* *
Other Miscellaneous Local Sources	3495	NUM
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		345
Loans	3720	
Sale of Capital Assets	3730	7.1/6 A. 2010
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	****
From Capital Projects Funds	3630	
Interfund	3650	CONTRACTOR AND
From Permanent Funds	3660	
From Internal Service Funds	3670	(H)
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	101
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

Account

Number

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -

FUND 410 (CONTINUED)	Page 5	
	Account	
APPROPRIATIONS	Number	
Food Services: (Function 7600)	100000000000000000000000000000000000000	
Salaries	100	
Employee Benefits	200	
Purchased Services	300	
Energy Services	400	
Materials and Supplies	500	
Capital Outlay	600	
Other	700	
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	
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	100
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	19
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES		
AND FUND BALANCE		

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL

PROGRAMS - FUND 420 Page 6 Account ESTIMATED REVENUES Number FEDERAL DIRECT: Head Start 3130 Workforce Innovation and Opportunity Act 3170 Community Action Programs 3180 Reserve Officers Training Corps (ROTC) 3191 Pell Grants 3192 Miscellaneous Federal Direct 3199 Total Federal Direct 3100 FEDERAL THROUGH STATE AND LOCAL: Career and Technical Education 3201 Medicaid 3202 Workforce Innovation and Opportunity Act 3220 Teacher and Principal Training and Recruiting - Title II, Part A 3225 Math and Science Partnerships - Title II, Part B 3226 Individuals with Disabilities Education Act (IDEA) 3230 Elementary and Secondary Education Act, Title I 3240 Language Instruction - Title III 3241 Twenty-First Century Schools - Title IV 3242 Federal Through Local 3280 Miscellaneous Federal Through State 3299 Total Federal Through State And Local 3200 STATE: State Through Local 3380 Other Miscellaneous State Revenues 3399 Total State 3300 LOCAL: Investment Income 3430 Gifts, Grants and Bequests 3440 Adult General Education Course Fees 3461 3495 Other Miscellaneous Local Sources Total Local 3400 TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans 3720 Sale of Capital Assets 3730 3740 Loss Recoveries Transfers In: From General Fund 3610 3620 From Debt Service Funds From Capital Projects Funds 3630 Interfund 3650 3660 From Permanent Funds 3670 From Internal Service Funds 3690 From Enterprise Funds Total Transfers In 3600 TOTAL OTHER FINANCING SOURCES 2800 Fund Balance TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE

2710

2720

2730

2740

2750 2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
struction	5000			916-0	West Control				
udent Support Services	6100				200-00-00-00-00-00-00-00-00-00-00-00-00-				
structional Media Services	6200								The second
struction and Curriculum Development Services	6300								
structional Staff Training Services	6400								
struction-Related Technology	6500								
oard	7100			- wan					
eneral Administration	7200								
chool Administration	7300								
acilities Acquisition and Construction	7400								
iscal Services	7500	Ochronica in Admin							
ood Services	7600								
entral Services	7700	115 11011111111							- Inimus
udent Transportation Services	7800								
peration of Plant	7900								
aintenance of Plant	8100								
dministrative Technology Services	8200								10.
ommunity Services	9100								
ther Capital Outlay	9300								
OTAL APPROPRIATIONS									AND CONTRACT
THER FINANCING USES:									
ansfers 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]						
OTAL OTHER FINANCING USES			1						

ESE 139

Nonspendable Fund Balance Restricted Fund Balance

Unassigned Fund Balance
TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Committed Fund Balance

AND FUND BALANCE

Assigned Fund Balance

SECTION V. SPECIAL REVENUE FUNDS -

TARGETED ARRA STIMULUS FUNDS - FUND 432 Page 8

Account	
Number	
3199	
3100	
	- V - V
3230	
3240	
3299	
3200	
	3, 30, 41, 50
3380	
3399	
3300	
3430	
3440	***
3495	
3400	
3730	
3740	
3610	
3620	
3630	
3650	
3660	
3670	
3690	
3600	
2800	
369	
	Number 3199 3100 3230 3240 3299 3200 3380 3399 3300 3430 3440 3445 3495 3400 3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3600

2710

2720

2730

2740

2750

2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Page
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000								
Student Support Services	6100				V				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500	25 441 = 22							
Board	7100								
General Administration	7200					230			
School Administration	7300				5-1-100				
Facilities Acquisition and Construction	7400	*************************************				1000000			
Fiscal Services	7500								
Food Services	7600	~							
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100	110							
Administrative Technology Services	8200					7			
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		1						
Interfund	950]						
To Permanent Funds	960								
To Internal Service Funds	970	40-50 - 10-05 DV							
To Enterprise Funds	990								
Total Transfers Out	9700]						

TOTAL OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Nonspendable Fund Balance

Restricted Fund Balance

Assigned Fund Balance

Committed Fund Balance

Unassigned Fund Balance

AND FUND BALANCE

DISTRICT SCHOOL BOARD OF COUNTY DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30,

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

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OTHER ARRA STIMULUS GRANTS - FUND 433		Page 10
	Account	
ESTIMATED REVENUES	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:		
State Through Local	3380	
Other Miscellaneous State Revenues	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	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Service
APPROPRIATIONS	Number		100	200	300	400
Instruction	5000				luar l	
Student Support Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction-Related Technology	6500					
Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7400					
Fiscal Services	7500					
Food Services	7600	- 3. 1300				
Central Services	7700					10,100
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		1			
To Capital Projects Funds	930		1			
Interfund	950		1			
To Permanent Funds	960		1			
To Internal Service Funds	970	****	1			
To Enterprise Funds	990					
Total Transfers Out	9700		1			
TOTAL OTHER FINANCING USES			1			
	2010		1			
Nonspendable Fund Balance	2710		4			
Restricted Fund Balance	2720		4			
Committed Fund Balance	2730		4			
Assigned Fund Balance	2740		-			
Unassigned Fund Balance	2750		4			
TOTAL ENDING FUND BALANCE	2700		1			
TOTAL APPROPRIATIONS OTHER FINANCING USES			1			

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AND FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

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Other

700

Materials and Supplies

500

Capital Outlay

600

DISTRICT SCHOOL BOARD OF COUNTY DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30,

SECTION V. SPECIAL REVENUE FUNDS -

RACE TO THE TOP - FUND 434

RACE TO THE TOP - FUND 434	Page 1	
	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		3.3.47%
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	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	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		

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

	Account	Totals	T
APPROPRIATIONS	Number		
Instruction	5000		
Student Support Services	6100		
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		
Instruction-Related Technology	6500		
Board	7100		
General Administration	7200		
School Administration	7300		
Facilities Acquisition and Construction	7400		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Student Transportation Services	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Other Capital Outlay	9300		
TOTAL APPROPRIATIONS			
OTHER FINANCING USES:			
Transfers Out: (Function 9700)	1		
To General Fund	910		
To Debt Service Funds	920		
To Capital Projects Funds	930		
Interfund	950		
To Permanent Funds	960		7
To Internal Service Funds	970		
To Enterprise Funds	990		
Total Transfers Out	9700		
TOTAL OTHER FINANCING USES			
	1		7
Nonspendable Fund Balance	2710		
Restricted Fund Balance	2720		
Committed Fund Balance	2730		
Assigned Fund Balance	2740		
Unassigned Fund Balance	2750		7
TOTAL ENDING FUND BALANCE	2700		7
TOTAL APPROPRIATIONS, OTHER FINANCING USES			┪
AND FUND BALANCE			

Employee Benefits 200 Purchased Services

300

Salaries

100

Energy Services 400 Materials and Supplies

500

ESE 139

Page 13 Other

700

Capital Outlay 600

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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	azc	

SECTION VI. SI ECIAE REVENCE I CINDS - MISCELEARIE CO.	7 1 0112 120	rageri
	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	3. 300 3. 3312.
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		3/3
SOURCES AND FUND BALANCE		

	Account	Totals	Salaries	Employee Benefit
APPROPRIATIONS	Number		100	200
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200	3.715		
Instruction and Curriculum Development Services	6300	7.22		
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100	4,5400		
Other Capital Outlay	9300			
TOTAL APPROPRIATIONS				
OTHER FINANCING USES:			+	1
Transfers Out: (Function 9700)	1			
To General Fund	910			
To Debt Service Funds	920		7	
To Capital Projects Funds	930		7	
Interfund	950		7	
To Permanent Funds	960		1	
To Internal Service Funds	970		1	
To Enterprise Funds	990			×.
Total Transfers Out	9700		7	
TOTAL OTHER FINANCING USES	30005050	***************************************	1	
			7	
Nonspendable Fund Balance	2710			
Restricted Fund Balance	2720		7	
Committed Fund Balance	2730		1	
Assigned Fund Balance	2740		1	
Unassigned Fund Balance	2750			
TOTAL ENDING FUND BALANCE	2700			
TOTAL APPROPRIATIONS, OTHER FINANCING USES	150.55		7	
AND FUND BALANCE				

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Other

700

Energy Services 400

Purchased Services

300

Materials and Supplies

500

Capital Outlay 600

SECTION VII. DEBT SERVICE FUNDS			210	220	230	240	250	290	Page 1
ESTIMATED REVENUES	Account	Totals	SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other	ARRA Economic
	Number		Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service	Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:							C THE STATE OF THE		
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326							1	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412				1 1				
County Local Sales Tax	3418								
School District Local Sales Tax	3419		 			110-2-8-711			
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425			30100					
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								·
TOTAL ESTIMATED REVENUES						•			
OTHER FINANCING SOURCES:				The Control of the Control					
Issuance of Bonds	3710		1		1 1				
Loans	3720			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640							1	
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	2800						100,000		
TOTAL ESTIMATED REVENUES, OTHER FINANCING									
SOURCES AND FUND BALANCES									

SECTION VII. DEBT SERVICE FUNDS (Continued)

SECTION VII. DEBT SERVICE FUNDS (Continued)			W						Page 17
			210	220	230	240	250	290	299
APPROPRIATIONS	Account	Totals	SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other	ARRA Economic
	Number		Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service	Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:							1, -01/20		
Payments to Refunding Escrow Agent (Function 9299)	760								
Transfers Out: (Function 9700)									
To General Fund	910						Comment of the Commen		
To Capital Projects Funds	930				7.77.5	- A-345-00-4			
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				10.00					
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

SECTION VIII. CAPITAL PROJECTS FUNDS

SECTION VIII. CAPITAL PROJECTS FUNDS												Page
			310	320	330	340	350	360	370	380	390	399
	Account	Totals	Capital Outlay	Special	Sections 1011.14 &	Public Education	District	Capital Outlay	Nonvoted Capital	Voted	Other	ARRA
ESTIMATED REVENUES	Number		Bond Issues	Act	1011.15, 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:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											1 100
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321						0.644					
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300			1/4/6								
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413											
County Local Sales Tax	3418										T	T
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496									No. of the last of		
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400											
TOTAL ESTIMATED REVENUES												
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740				17							
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770				The second second							
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620					-						
From Special Revenue Funds	3640							1505-0				
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660			75	1							
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES	,,,,,									***		
Fund Balance	2800											
TOTAL ESTIMATED REVENUES, OTHER	#000		1									+
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SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)			310	320	330	340	350	360	370	380	390	Page 1
	Account	Totals	Capital Outlay	Special	Sections 1011.14 &	Public Education	District	Capital Outlay	Nonvoted Capital	Voted	Other	ARRA
APPROPRIATIONS	Number		Bond Issues	Act	1011.15, 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
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Redemption of Principal	710					V						
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS												
OTHER FINANCING USES:		***************************************										
Transfers Out: (Function 9700)	1		1		1				1			
To General Fund	910		1						1			
To Debt Service Funds	920											T
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950						1 101 2					
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											+
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance	2710											
Restricted Fund Balance	2720							1			-	
Committed Fund Balance	2730											1
Assigned Fund Balance	2740											
Unassigned Fund Balance	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES				2 802								
AND FUND BALANCES									1			

SECTION IX. PERMANENT FUND - FUND 000

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SECTION IX. PERMANENT FUND - FUND 000		rage 20
	Account	
ESTIMATED REVENUES	Number	
Federal Direct	3100	2000
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	70. West - 11 M
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	20082
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	
TOTAL ESTIMATED REVENUES, OTHER		
FINANCING SOURCES AND FUND BALANCE		

ANDONDALTYONS	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
astruction	5000								
tudent Support Services	6100								
astructional Media Services	6200								
astruction and Curriculum Development Services	6300								
nstructional Staff Training Services	6400								
struction-Related Technology	6500								
oard	7100								
eneral Administration	7200	* **							
chool Administration	7300								
acilities Acquisition and Construction	7400								
scal Services	7500								
entral Services	7700								
udent Transportation Services	7800								
peration of Plant	7900								
aintenance of Plant	8100								
Iministrative Technology Services	8200								
ommunity Services	9100					C10001110-11011110111101111111111111111			
ebt Service	9200								
her Capital Outlay	9300								
OTAL APPROPRIATIONS	11100								
THER FINANCING USES:							·		
ansfers Out: (Function 9700)	1								
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970	W-40140							
To Enterprise Funds	990								
Total Transfers Out	9700								
OTAL OTHER FINANCING USES	7.00								

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Nonspendable Fund Balance

Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance Unassigned Fund Balance

TOTAL ENDING FUND BALANCE

USES AND FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING

2710

2720

2730

2740 2750

2700

ESTIMATED REVENUES	Account	Totals	911 Self-Insurance	912 Self-Insurance	913 Self-Insurance	914 Self-Insurance	915 ARRA	921 Other Enterprise	922 Other Enterprise
	Number		Consortium	Consortium	Consortium	Consortium	Consortium	Programs	Programs
PPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
ONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440						W		
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								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
et Position	2880								
OTAL OPERATING REVENUES, NONOPERATING	2000								
REVENUES, TRANSFERS IN AND NET POSITION				V					
ESTIMATED EXPENSES	Object								
DPERATING 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									
ONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
ransfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920			-10					
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970		 						
Total Transfers Out	9700								
et Position	2780		-						
500 (C 1000 C 10	2/80								
OTAL OPERATING EXPENSES, NONOPERATING XPENSES, TRANSFERS OUT AND NET POSITION				1000					

		711	712	713	714	715	731	791
Account Number	Totals	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service
								5011100
3481								
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	Number 3481 3482 3484 3489 3489 3430 3440 3440 3495 3740 3780 3610 3620 3630 3640 3650 3660 3690 3600 2880 Object 100 200 300 400 500 600 700 720 810 910 920 930 940 950 960 990 9700	Number 3481 3482 3484 3489 3430 3440 3440 3495 3740 3780 3610 3620 3630 3640 3650 3660 3690 3600 2880 Object 100 200 300 400 500 600 700 720 810 910 920 930 940 950 960 990 9700	Account Number 3481 3482 3484 3489 3430 3440 3495 3740 3780 3610 3620 3630 3640 3650 3660 3690 3600 2880 Object Object Object Object 100 200 300 400 500 600 700 720 810 910 920 930 944 9550 960 990 9700	Account Number 3481	Account Number Totals Self-Insurance Self-Insuran	Account Totals Self-Insurance Self-I	Account Totals Self-insurance Se	Account Totals Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Programs Programs