



District Budget Santa Rosa County School Board

Fiscal Year July 1, 2013 – June 30, 2014

FINAL BUDGET

Presented September 12, 2013

SANTA ROSA COUNTY SCHOOL DISTRICT

FINAL DISTRICT SUMMARY BUDGET

FISCAL YEAR 2013 - 2014
PUBLIC HEARING: SEPTEMBER 12, 2013

| FISCAL YEAR 2013 - 2014 PUBLIC HEARING: SEPTEMBER 12, 2013 | | UNASSIGNED FUND BAL. 6/30/2013 | ASSIGNED AND | | | | DIST. SUMMARY 2013-14 EST. REVENUE | DIST. SUMMARY 2013-14 APPROPRIATIONS | ESTIMATED FUND BAL. 06/30/14 |
|---|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|---|---------------------------------|--|--|------------------------------------|
| FUND # | FUND NAME | | RESTRICTED FUND BAL. 6/30/2013 | COMMITTED FUND BAL. 6/30/2013 | NON-SPENDABLE FUND BAL. 6/30/2013 | BALANCE FORWARD 6/30/2013 | | | |
| 100 | GENERAL OPERATING | \$ 9,997,913.93 | \$ 1,807,439.69 | \$ 3,180,428.98 | \$ 132,395.63 | \$ 15,118,178.23 | \$ 175,310,162.03 | \$ 185,131,059.58 | \$ 5,297,280.68 |
| TOTAL PART 1-OPERATING | | \$ 9,997,913.93 | \$ 1,807,439.69 | \$ 3,180,428.98 | \$ 132,395.63 | \$ 15,118,178.23 | \$ 175,310,162.03 | \$ 185,131,059.58 | \$ 5,297,280.68 |
| | | | | | | | | | |
| 210 | SBE & COBI BONDS | \$ - | \$ 115,737.25 | \$ - | \$ - | \$ 115,737.25 | \$ 850,000.00 | \$ 856,295.00 | \$ 109,442.25 |
| 220 | SPECIAL ACT BONDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 221 | RACETRACK ISSUE - DEBT SERVICE | \$ - | \$ 803,843.97 | \$ - | \$ - | \$ 803,843.97 | \$ 223,250.00 | \$ 196,460.00 | \$ 830,633.97 |
| 290 | OTHER DEBT SERVICE (C.O.P.) | \$ - | \$ 1,341,376.12 | \$ - | \$ - | \$ 1,341,376.12 | \$ 3,650,000.00 | \$ 3,650,000.00 | \$ 1,341,376.12 |
| TOTAL PART 2-DEBT SERVICE | | \$ - | \$ 2,260,957.34 | \$ - | \$ - | \$ 2,260,957.34 | \$ 4,723,250.00 | \$ 4,702,755.00 | \$ 2,281,452.34 |
| | | | | | | | | | |
| 310 | COBI 2010-A BOND PROCEEDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320 | RACETRACK BOND ISSUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 340 | PUBLIC ED. CAPITAL OUTLAY - 09-10 | \$ - | \$ 50,000.00 | \$ - | \$ - | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ - |
| 341 | PUBLIC ED. CAPITAL OUTLAY - 10-11 | \$ - | \$ 215.09 | \$ - | \$ - | \$ 215.09 | \$ - | \$ 215.09 | \$ - |
| 360 | CAPITAL OUTLAY & DEBT SERVICE | \$ - | \$ 99,506.57 | \$ - | \$ - | \$ 99,506.57 | \$ 125,000.00 | \$ 221,642.07 | \$ 2,864.50 |
| 370 | LOCAL CAPITAL OUTLAY TAX-09-10 | \$ - | \$ 58,489.73 | \$ - | \$ - | \$ 58,489.73 | \$ - | \$ 58,489.50 | \$ 0.23 |
| 371 | LOCAL CAPITAL OUTLAY TAX-10-11 | \$ - | \$ 556,807.83 | \$ - | \$ - | \$ 556,807.83 | \$ - | \$ 556,807.83 | \$ - |
| 372 | LOCAL CAPITAL OUTLAY TAX-11-12 | \$ - | \$ 770,178.05 | \$ - | \$ - | \$ 770,178.05 | \$ - | \$ 645,804.94 | \$ 124,373.11 |
| 373 | LOCAL CAPITAL OUTLAY TAX-12-13 | \$ - | \$ 3,283,869.12 | \$ - | \$ - | \$ 3,283,869.12 | \$ - | \$ 3,219,197.17 | \$ 64,671.95 |
| 374 | LOCAL CAPITAL OUTLAY TAX-13-14 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,108,602.00 | \$ 10,989,063.00 | \$ 119,539.00 |
| 379 | LOCAL CAPITAL OUTLAY TAX-08-09 | \$ - | \$ 298.51 | \$ - | \$ - | \$ 298.51 | \$ - | \$ 298.51 | \$ - |
| 390 | LOCAL CAPITAL IMPROVE.FUND | \$ - | \$ 824,317.90 | \$ - | \$ - | \$ 824,317.90 | \$ 400,000.00 | \$ 258,294.86 | \$ 966,023.04 |
| 392 | 1/2 CENT SALES TAX | \$ - | \$ 12,439,938.49 | \$ - | \$ - | \$ 12,439,938.49 | \$ 6,300,000.00 | \$ 16,605,121.17 | \$ 2,134,817.32 |
| 396 | CAPITAL OUTLAY - GENERAL REVENUE | \$ - | \$ 6,812.80 | \$ - | \$ - | \$ 6,812.80 | \$ 9,818.00 | \$ 9,818.00 | \$ 6,812.80 |
| 397 | CLASS SIZE REDUCTION FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 398 | CERTIFICATES OF PARTICIPATION - 2009 | \$ - | \$ 2,137,748.33 | \$ - | \$ - | \$ 2,137,748.33 | \$ 10,000.00 | \$ 2,011,971.91 | \$ 135,776.42 |
| TOTAL PART 3-CAPITAL OUTLAY | | \$ - | \$ 20,228,182.42 | \$ - | \$ - | \$ 20,228,182.42 | \$ 17,953,420.00 | \$ 34,626,724.05 | \$ 3,554,878.37 |
| | | | | | | | | | |
| 400 | OTHER SPECIAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,367,273.90 | \$ 11,367,273.90 | \$ - |
| 410 | FOOD SERVICE | \$ - | \$ - | \$ 1,572,809.56 | \$ 115,727.41 | \$ 1,688,536.97 | \$ 10,845,057.00 | \$ 11,815,936.95 | \$ 717,657.02 |
| 434 | RACE TO THE TOP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600,072.96 | \$ 600,072.96 | \$ - |
| 499 | FEDERAL DIRECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,427,830.34 | \$ 2,427,830.34 | \$ - |
| TOTAL PART 4-SPECIAL REVENUE | | \$ - | \$ - | \$ 1,572,809.56 | \$ 115,727.41 | \$ 1,688,536.97 | \$ 25,240,234.20 | \$ 26,211,114.15 | \$ 717,657.02 |
| | | | | | | | | | |
| 810 | SCHOOL INTERNAL FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000.00 | \$ 40,000.00 | \$ - |
| 891 | EMPLOYEE FLEXIBLE BENEFITS PLAN | \$ - | \$ - | \$ 124,177.17 | \$ - | \$ 124,177.17 | \$ 110,000.00 | \$ 215,113.53 | \$ 19,063.64 |
| TOTAL PART 8-TRUST & AGENCY FUNDS | | \$ - | \$ - | \$ 124,177.17 | \$ - | \$ 124,177.17 | \$ 150,000.00 | \$ 255,113.53 | \$ 19,063.64 |
| | | | | | | | | | |
| TOTAL ALL PARTS | | \$ 9,997,913.93 | \$ 24,296,579.45 | \$ 4,877,415.71 | \$ 248,123.04 | \$ 39,420,032.13 | \$ 223,377,066.23 | \$ 250,926,766.31 | \$ 11,870,332.05 |

** % of Estimated Fund Balance to Estimated Revenue:

3.02%

SANTA ROSA COUNTY SCHOOL DISTRICT

PROPOSED/TENTATIVE BUDGET SUMMARY

FISCAL YEAR 2013 - 2014 BOARD MEETING: JULY 23, 2013

| FUND # FUND NAME | UNASSIGNED FUND BAL. 6/30/2013 | RESTRICTED FUND BAL. 6/30/2013 | ASSIGNED AND COMMITTED FUND BAL. 6/30/2013 | NON-SPENDABLE FUND BAL. 6/30/2013 | BALANCE FORWARD 6/30/2013 | DIST. SUMMARY 2013-14 EST. REVENUE | DIST. SUMMARY 2013-14 APPROPRIATIONS | ESTIMATED FUND BAL. 06/30/14 |
|--|--------------------------------------|--------------------------------------|---|---|---------------------------------|--|--|------------------------------------|
| 100 GENERAL OPERATING | \$ 9,998,030.54 | \$ 1,807,439.69 | \$ 3,298,959.29 | \$ 132,395.63 | \$ 15,236,825.15 | \$ 175,002,303.04 | \$ 183,456,553.77 | \$ 6,782,574.42 |
| TOTAL PART 1-OPERATING | \$ 9,998,030.54 | \$ 1,807,439.69 | \$ 3,298,959.29 | \$ 132,395.63 | \$ 15,236,825.15 | \$ 175,002,303.04 | \$ 183,456,553.77 | \$ 6,782,574.42 |
| 210 SBE & COBI BONDS | \$ - | \$ 135,389.72 | \$ 500.00 | \$ - | \$ 135,889.72 | \$ 850,000.00 | \$ 856,295.00 | \$ 129,594.72 |
| 220 SPECIAL ACT BONDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 221 RACETRACK ISSUE - DEBT SERVICE | \$ - | \$ 803,719.41 | \$ 124.56 | \$ - | \$ 803,843.97 | \$ 223,250.00 | \$ 196,460.00 | \$ 830,633.97 |
| 290 OTHER DEBT SERVICE(C.O.P.) | \$ - | \$ 357,184.00 | \$ 984,192.12 | \$ - | \$ 1,341,376.12 | \$ 3,650,000.00 | \$ 3,650,000.00 | \$ 1,341,376.12 |
| TOTAL PART 2-DEBT SERVICE | \$ - | \$ 1,296,293.13 | \$ 984,816.68 | \$ - | \$ 2,281,109.81 | \$ 4,723,250.00 | \$ 4,702,755.00 | \$ 2,301,604.81 |
| 310 COBI 2010-A BOND PROCEEDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320 RACETRACK BOND ISSUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 340 PUBLIC ED. CAPITAL OUTLAY - 09-10 | \$ - | \$ 50,000.00 | \$ - | \$ - | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ - |
| 341 PUBLIC ED. CAPITAL OUTLAY - 10-11 | \$ - | \$ 134,596.53 | \$ (134,381.44) | \$ - | \$ 215.09 | \$ - | \$ - | \$ 215.09 |
| 360 CAPITAL OUTLAY & DEBT SERVICE | \$ - | \$ 56,280.57 | \$ 43,226.00 | \$ - | \$ 99,506.57 | \$ 125,000.00 | \$ 221,642.07 | \$ 2,864.50 |
| 370 LOCAL CAPITAL OUTLAY TAX-09-10 | \$ - | \$ 58,489.73 | \$ - | \$ - | \$ 58,489.73 | \$ - | \$ 58,489.50 | \$ 0.23 |
| 371 LOCAL CAPITAL OUTLAY TAX-10-11 | \$ - | \$ 180,757.13 | \$ 401,015.70 | \$ - | \$ 581,772.83 | \$ - | \$ 581,080.22 | \$ 692.61 |
| 372 LOCAL CAPITAL OUTLAY TAX-11-12 | \$ - | \$ 86,374.46 | \$ 676,458.69 | \$ - | \$ 762,833.15 | \$ - | \$ 645,804.94 | \$ 117,028.21 |
| 373 LOCAL CAPITAL OUTLAY TAX-12-13 | \$ - | \$ 2,063,911.40 | \$ 1,240,528.17 | \$ - | \$ 3,304,439.57 | \$ - | \$ 3,219,197.17 | \$ 85,242.40 |
| 374 LOCAL CAPITAL OUTLAY TAX-13-14 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,108,602.00 | \$ 10,989,063.00 | \$ 119,539.00 |
| 379 LOCAL CAPITAL OUTLAY TAX-08-09 | \$ - | \$ 298.51 | \$ - | \$ - | \$ 298.51 | \$ - | \$ 298.51 | \$ - |
| 390 LOCAL CAPITAL IMPROVE.FUND | \$ - | \$ 708,969.99 | \$ 53,463.74 | \$ - | \$ 790,031.54 | \$ 400,000.00 | \$ 163,290.11 | \$ 1,026,741.43 |
| 392 1/2 CENT SALES TAX | \$ - | \$ 6,298,135.88 | \$ 5,662,099.07 | \$ - | \$ 11,960,234.95 | \$ 6,300,000.00 | \$ 16,605,121.17 | \$ 1,655,113.78 |
| 396 CAPITAL OUTLAY - GENERAL REVENUE | \$ - | \$ 6,812.80 | \$ - | \$ - | \$ 6,812.80 | \$ - | \$ - | \$ 6,812.80 |
| 397 CLASS SIZE REDUCTION FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 398 CERTIFICATES OF PARTICIPATION - 2009 | \$ - | \$ 2,142,025.03 | \$ (4,276.70) | \$ - | \$ 2,137,748.33 | \$ 10,000.00 | \$ 2,011,971.91 | \$ 135,776.42 |
| TOTAL PART 3-CAPITAL OUTLAY | \$ - | \$ 11,786,652.03 | \$ 7,938,133.23 | \$ - | \$ 19,752,383.07 | \$ 17,943,602.00 | \$ 34,545,958.60 | \$ 3,150,026.47 |
| 400 OTHER SPECIAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,055,022.16 | \$ 11,055,022.16 | \$ - |
| 410 FOOD SERVICE | \$ - | \$ - | \$ 1,572,809.56 | \$ 115,727.41 | \$ 1,688,536.97 | \$ 10,845,057.00 | \$ 11,815,936.95 | \$ 717,657.02 |
| 434 RACE TO THE TOP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,246.35 | \$ 37,246.35 | \$ - |
| 499 FEDERAL DIRECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,544,864.11 | \$ 2,544,864.11 | \$ - |
| TOTAL PART 4-SPECIAL REVENUE | \$ - | \$ - | \$ 1,572,809.56 | \$ 115,727.41 | \$ 1,688,536.97 | \$ 24,482,189.62 | \$ 25,453,069.57 | \$ 717,657.02 |
| 810 SCHOOL INTERNAL FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000.00 | \$ 40,000.00 | \$ - |
| 891 EMPLOYEE FLEXIBLE BENEFITS PLAN | \$ - | \$ - | \$ 124,177.17 | \$ - | \$ 124,177.17 | \$ 110,000.00 | \$ 215,113.53 | \$ 19,063.64 |
| TOTAL PART 8-TRUST & AGENCY FUNDS | \$ - | \$ - | \$ 124,177.17 | \$ - | \$ 124,177.17 | \$ 150,000.00 | \$ 255,113.53 | \$ 19,063.64 |
| TOTAL ALL PARTS | \$ 9,998,030.54 | \$ 14,890,384.85 | \$ 13,918,895.93 | \$ 248,123.04 | \$ 39,083,032.17 | \$ 222,301,344.66 | \$ 248,413,450.47 | \$ 12,970,926.36 |

** % of Estimated Fund Balance to Estimated Revenue:

3.88%

SANTA ROSA COUNTY SCHOOL DISTRICT

Difference Between Final District Summary And Proposed/Tentative Budget Summary FY 2013-14

| FISCAL YEAR 2013 - 2014 PUBLIC HEARING: SEPTEMBER 12, 2013 | | Difference | Difference | Difference | Difference | Difference | Difference | Difference | Difference |
|---|--------------------------------------|--------------------------------------|--------------------------------------|---|---|---------------------------------|--|--|------------------------------------|
| FUND # | FUND NAME | UNASSIGNED FUND BAL. 6/30/2013 | RESTRICTED FUND BAL. 6/30/2013 | ASSIGNED AND COMMITTED FUND BAL. 6/30/2013 | NON-SPENDABLE FUND BAL. 6/30/2013 | BALANCE FORWARD 6/30/2013 | DIST. SUMMARY 2013-14 EST. REVENUE | DIST. SUMMARY 2013-14 APPROPRIATIONS | ESTIMATED FUND BAL. 06/30/14 |
| 100 | GENERAL OPERATING | \$ (116.61) | \$ - | \$ (118,530.31) | \$ - | \$ (118,646.92) | \$ 307,858.99 | \$ 1,674,505.81 | \$ (1,485,293.74) |
| TOTAL PART 1-OPERATING | | \$ (116.61) | \$ - | \$ (118,530.31) | \$ - | \$ (118,646.92) | \$ 307,858.99 | \$ 1,674,505.81 | \$ (1,485,293.74) |
| 210 | SBE & COBI BONDS | \$ - | \$ (19,652.47) | \$ (500.00) | \$ - | \$ (20,152.47) | \$ - | \$ - | \$ (20,152.47) |
| 220 | SPECIAL ACT BONDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 221 | RACETRACK ISSUE - DEBT SERVICE | \$ - | \$ 124.56 | \$ (124.56) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 290 | OTHER DEBT SERVICE(C.O.P.) | \$ - | \$ 984,192.12 | \$ (984,192.12) | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL PART 2-DEBT SERVICE | | \$ - | \$ 964,664.21 | \$ (984,816.68) | \$ - | \$ (20,152.47) | \$ - | \$ - | \$ (20,152.47) |
| 310 | COBI 2010-A BOND PROCEEDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320 | RACETRACK BOND ISSUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 340 | PUBLIC ED. CAPITAL OUTLAY - 09-10 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 341 | PUBLIC ED. CAPITAL OUTLAY - 10-11 | \$ - | \$ (134,381.44) | \$ 134,381.44 | \$ - | \$ 0.00 | \$ - | \$ 215.09 | \$ (215.09) |
| 360 | CAPITAL OUTLAY & DEBT SERVICE | \$ - | \$ 43,226.00 | \$ (43,226.00) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 370 | LOCAL CAPITAL OUTLAY TAX-09-10 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 371 | LOCAL CAPITAL OUTLAY TAX-10-11 | \$ - | \$ 376,050.70 | \$ (401,015.70) | \$ - | \$ (24,965.00) | \$ - | \$ (24,272.39) | \$ (692.61) |
| 372 | LOCAL CAPITAL OUTLAY TAX-11-12 | \$ - | \$ 683,803.59 | \$ (676,458.69) | \$ - | \$ 7,344.90 | \$ - | \$ - | \$ 7,344.90 |
| 373 | LOCAL CAPITAL OUTLAY TAX-12-13 | \$ - | \$ 1,219,957.72 | \$ (1,240,528.17) | \$ - | \$ (20,570.45) | \$ - | \$ - | \$ (20,570.45) |
| 374 | LOCAL CAPITAL OUTLAY TAX-13-14 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 379 | LOCAL CAPITAL OUTLAY TAX-08-09 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 390 | LOCAL CAPITAL IMPROVE.FUND | \$ - | \$ 115,347.91 | \$ (53,463.74) | \$ - | \$ 34,286.36 | \$ - | \$ 95,004.75 | \$ (60,718.39) |
| 392 | 1/2 CENT SALES TAX | \$ - | \$ 6,141,802.61 | \$ (5,662,099.07) | \$ - | \$ 479,703.54 | \$ - | \$ - | \$ 479,703.54 |
| 396 | CAPITAL OUTLAY - GENERAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,818.00 | \$ 9,818.00 | \$ - |
| 397 | CLASS SIZE REDUCTION FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 398 | CERTIFICATES OF PARTICIPATION - 2009 | \$ - | \$ (4,276.70) | \$ 4,276.70 | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL PART 3-CAPITAL OUTLAY | | \$ - | \$ 8,441,530.39 | \$ (7,938,133.23) | \$ - | \$ 475,799.35 | \$ 9,818.00 | \$ 80,765.45 | \$ 404,851.90 |
| 400 | OTHER SPECIAL REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 312,251.74 | \$ 312,251.74 | \$ - |
| 410 | FOOD SERVICE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 434 | RACE TO THE TOP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 562,826.61 | \$ 562,826.61 | \$ - |
| 499 | FEDERAL DIRECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (117,033.77) | \$ (117,033.77) | \$ - |
| TOTAL PART 4-SPECIAL REVENUE | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 758,044.58 | \$ 758,044.58 | \$ - |
| 810 | SCHOOL INTERNAL FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 891 | EMPLOYEE FLEXIBLE BENEFITS PLAN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL PART 8-TRUST & AGENCY FUNDS | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL ALL PARTS | | \$ (116.61) | \$ 9,406,194.60 | \$ (9,041,480.22) | \$ - | \$ 336,999.96 | \$ 1,075,721.57 | \$ 2,513,315.84 | \$ (1,100,594.31) |

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF SANTA ROSA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|---|------------------------|---|
| \$ <u>8,265,329,134</u> | Required Local Effort | \$ <u>44,370,932</u> | <u>5.5920</u> mills s. 1011.62(4), F.S. |
| | Prior Period Funding Adjustment Millage | \$ <u>63,478</u> | <u>0.0080</u> mills s. 1011.62(4)(e), F.S. |
| | Total Required Millage | \$ <u>44,434,410</u> | <u>5.6000</u> mills |

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|-------------------------|------------------------|--|
| \$ <u>8,265,329,134</u> | Discretionary Operating | \$ <u>5,935,168</u> | <u>0.7480</u> mills s. 1011.71(1), F.S. |

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|--------------------------------|------------------------|--|
| \$ <u>8,265,329,134</u> | Additional Operating | \$ <u>0</u> | <u>0.0000</u> mills ss. 1011.71(9) and 1011.73(2), F.S. |
| | Additional Capital Improvement | \$ <u>0</u> | <u>0.0000</u> mills s. 1011.73(1), F.S. |

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|-----------------------------------|------------------------|---|
| \$ <u>8,265,329,134</u> | Local Capital Improvement | \$ <u>11,108,603</u> | <u>1.4000</u> mills s. 1011.71(2), F.S. |
| | Discretionary Capital Improvement | \$ <u>0</u> | <u>0.0000</u> mills s. 1011.71(3)(a), F.S. |

5. DISTRICT DEBT SERVICE TAX (voted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|------------------------|------------------------|---|
| \$ <u>8,265,329,134</u> | <u></u> | \$ <u>0</u> | <u>0.0000</u> mills s. 1010.40, F.S. |
| | <u></u> | \$ <u>0</u> | <u></u> mills s. 1011.74, F.S. |
| | <u></u> | \$ <u>0</u> | <u></u> mills |

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY .2 PERCENT.

STATE OF FLORIDA

COUNTY OF SANTA ROSA

I, Timothy S. Wyrosdick, Superintendent of Schools and ex-officio Secretary of the District School Board of Santa Rosa County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Santa Rosa County, Florida, September 12, 2013.

Signature of Superintendent of Schools

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

DISTRICT SCHOOL BOARD OF SANTA ROSA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2013-2014

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

| | | | |
|---|-------------------------|-------|------------------|
| A. Certification of Taxable Value of Property in County by Property Appraiser | | | 8,265,329,134.00 |
| B. Millage Levies on Nonexempt Property: | | | |
| | DISTRICT MILLAGE LEVIES | | |
| | Nonvoted | Voted | Total |
| 1. Required Local Effort | 5.5920 | | 5.5920 |
| 2. Prior Period Funding Adjustment Millage | 0.0080 | | 0.0080 |
| 3. Discretionary Operating | 0.7480 | | 0.7480 |
| 4. Additional Operating | | | |
| 5. Additional Capital Improvement | | | |
| 6. Local Capital Improvement | 1.4000 | | 1.4000 |
| 7. Discretionary Capital Improvement | | | |
| 8. Debt Service | | | |
| TOTAL MILLS | 7.7480 | | 7.7480 |

ESE 139

EXP. 06/30/2014

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

SECTION II. GENERAL FUND - FUND 100

Page 2

| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|-----------------------|
| <i>FEDERAL:</i> | | |
| Federal Impact, Current Operations | 3121 | 850,000.00 |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 850,000.00 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Medicaid | 3202 | 452,855.00 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 452,855.00 |
| <i>STATE:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 86,295,565.00 |
| Workforce Development | 3315 | 1,354,236.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | |
| Adults With Disabilities | 3318 | 42,500.00 |
| CO & DS Withheld for Administrative Expense | 3323 | |
| Diagnostic and Learning Resources Centers | 3335 | |
| Racing Commission Funds | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 30,000.00 |
| District Discretionary Lottery Funds | 3344 | |
| Class Size Reduction Operating Funds | 3355 | 26,272,915.00 |
| School Recognition Funds | 3361 | 1,422,252.00 |
| Excellent Teaching Program | 3363 | |
| Voluntary Prekindergarten Program | 3371 | 46,628.72 |
| Preschool Projects | 3372 | |
| Reading Programs | 3373 | |
| Full Service Schools | 3378 | |
| Other Miscellaneous State Revenue | 3399 | 48,870.00 |
| Total State | 3300 | 115,512,966.72 |
| <i>LOCAL:</i> | | |
| District School Taxes | 3411 | 50,394,577.00 |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | 8,000.00 |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Rent | 3425 | 31,425.00 |
| Investment Income | 3430 | 100,000.00 |
| Gifts, Grants, and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | 20,730.00 |
| Postsecondary Vocational Course Fees | 3462 | 390,470.42 |
| 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 | 181,099.19 |
| Preschool Program Fees | 3471 | 26,677.00 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | 1,455,090.51 |
| Other Schools, Courses, and Classes Fees | 3479 | 56,549.00 |
| Miscellaneous Local Sources | 3490 | 1,588,930.73 |
| Total Local | 3400 | 54,253,548.85 |
| TOTAL ESTIMATED REVENUES | | 171,069,370.57 |
| OTHER FINANCING SOURCES | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | 1,413.46 |
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 4,239,378.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 4,239,378.00 |
| TOTAL OTHER FINANCING SOURCES | | 4,240,791.46 |
| Fund Balance, July 1, 2013 | 2800 | 15,118,178.23 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 190,428,340.26 |

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|----------------|----------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|------------|
| Instruction | 5000 | 116,207,168.72 | 85,497,790.01 | 21,203,259.12 | 3,344,471.61 | 551.06 | 4,898,827.34 | 514,319.49 | 747,950.09 |
| Student Personnel Services | 6100 | 7,336,180.38 | 3,577,677.04 | 923,905.67 | 2,735,084.24 | | 86,400.41 | 11,694.66 | 1,418.36 |
| Instructional Media Services | 6200 | 2,419,986.23 | 1,506,163.90 | 409,636.19 | 157,681.15 | | 64,201.78 | 281,831.22 | 471.99 |
| Instruction and Curriculum Development Services | 6300 | 3,111,764.86 | 2,320,515.38 | 546,383.66 | 120,939.64 | | 96,227.33 | 24,989.62 | 2,709.23 |
| Instructional Staff Training Services | 6400 | 714,463.04 | 311,744.52 | 145,004.53 | 214,226.14 | 1,358.87 | 21,863.95 | 3,765.80 | 16,499.23 |
| Instructional-Related Technology | 6500 | 4,605,946.84 | 1,846,393.15 | 534,039.47 | 134,365.83 | 6,468.45 | 7,036.05 | 2,068,708.44 | 8,935.45 |
| Board | 7100 | 603,212.85 | 162,255.00 | 68,117.98 | 351,155.85 | | 396.11 | 145.91 | 21,142.00 |
| General Administration | 7200 | 614,397.34 | 415,923.70 | 147,142.30 | 40,944.52 | 25.20 | 4,678.78 | 4,781.71 | 901.13 |
| School Administration | 7300 | 11,990,824.71 | 9,147,366.40 | 2,427,027.30 | 229,409.78 | 599.35 | 105,226.78 | 53,929.58 | 27,265.52 |
| Facilities Acquisition and Construction | 7400 | 44,257.56 | | | 44.00 | | | 44,213.56 | |
| Fiscal Services | 7500 | 1,153,265.79 | 808,375.60 | 189,357.25 | 122,746.96 | 3.92 | 17,364.11 | 14,046.95 | 1,371.00 |
| Food Service | 7600 | | | | | | | | |
| Central Services | 7700 | 2,309,440.30 | 1,055,415.49 | 425,445.43 | 796,090.77 | 2,010.00 | 23,695.19 | 5,079.89 | 1,703.53 |
| Student Transportation Services | 7800 | 12,559,260.09 | 1,614,271.86 | 589,943.61 | 8,335,938.98 | 1,960,000.00 | 11,201.40 | 44,790.00 | 3,114.24 |
| Operation of Plant | 7900 | 12,912,100.13 | 337,458.77 | 129,203.80 | 7,814,951.58 | 4,578,708.62 | 41,175.13 | 9,713.23 | 889.00 |
| Maintenance of Plant | 8100 | 4,593,973.72 | 1,892,699.15 | 646,210.36 | 1,260,376.04 | | 635,457.67 | 140,969.41 | 18,261.09 |
| Administrative Technology Services | 8200 | 1,810,746.47 | 879,153.58 | 214,596.33 | 579,542.89 | | 4,774.53 | 132,069.39 | 609.75 |
| Community Services | 9100 | 1,833,297.55 | 1,297,103.90 | 122,774.29 | 117,592.08 | | 217,705.21 | 15,368.14 | 62,753.93 |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 184,820,286.58 | 112,670,307.45 | 28,722,047.29 | 26,355,562.06 | 6,549,725.47 | 6,236,231.77 | 3,370,417.00 | 915,995.54 |
| OTHER FINANCING USES: | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | 310,773.00 | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 310,773.00 | | | | | | | |
| TOTAL OTHER FINANCING USES | | 310,773.00 | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | 52,972.80 | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 635,673.68 | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | 900,537.72 | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | 211,891.23 | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | 3,496,205.25 | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | 5,297,280.68 | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 190,428,340.26 | | | | | | | |

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

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

Page 4

| ESTIMATED REVENUES | Account Number | |
|--|---------------------------|---------------|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| National School Lunch Act | 3260 | 5,762,122.00 |
| USDA Donated Commodities | 3265 | 365,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 6,127,122.00 |
| <i>STATE:</i> | | |
| School Breakfast Supplement | 3337 | 49,966.00 |
| School Lunch Supplement | 3338 | 60,841.00 |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | 110,807.00 |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Food Service | 3450 | 4,607,128.00 |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | 4,607,128.00 |
| TOTAL ESTIMATED REVENUES | | 10,845,057.00 |
| 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 Transfer | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | 1,688,536.97 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 12,533,593.97 |

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

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

Page 5

| APPROPRIATIONS | Account Number | |
|---|---------------------------|---------------|
| <i>Food Services: (Function 7600)</i> | | |
| Salaries | 100 | |
| Employee Benefits | 200 | |
| Purchased Services | 300 | 10,921,378.69 |
| Energy Services | 400 | 364,633.07 |
| Materials and Supplies | 500 | 16,770.59 |
| Capital Outlay | 600 | 126,765.91 |
| Other | 700 | 386,388.69 |
| Capital Outlay (Function 9300) | 600 | |
| TOTAL APPROPRIATIONS | 7600 | 11,815,936.95 |
| OTHER FINANCING USES: | | |
| <i>Transfers Out (Function 9700)</i> | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| TOTAL OTHER FINANCING USES | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | 50,235.99 |
| Restricted Fund Balance, June 30, 2014 | 2720 | |
| Committed Fund Balance, June 30, 2014 | 2730 | |
| Assigned Fund Balance, June 30, 2014 | 2740 | 667,421.03 |
| Unassigned Fund Balance, June 30, 2014 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | 717,657.02 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 12,533,593.97 |

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

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

Page 6

| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|----------------------|
| <i>FEDERAL DIRECT:</i> | | |
| Workforce Investment Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 225,000.00 |
| Miscellaneous Federal Direct | 3199 | 1,586,538.64 |
| Total Federal Direct | 3100 | 1,811,538.64 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Vocational Education Acts | 3201 | 165,493.30 |
| Medicaid | 3202 | |
| Workforce Investment Act | 3220 | |
| Teacher and Principal Training and Recruitment, Title II, Part A | 3225 | |
| Math & Science Partnerships - Title II, Part B | 3226 | 1,059,873.03 |
| Drug Free Schools | 3227 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 5,971,050.17 |
| Elementary and Secondary Education Act, Title I | 3240 | 3,740,245.94 |
| Adult General Education | 3251 | 282,434.78 |
| Vocational Rehabilitation | 3253 | |
| Federal Through Local | 3280 | 305,618.55 |
| Miscellaneous Federal Through State | 3299 | 148,076.83 |
| Total Federal Through State And Local | 3200 | 11,672,792.60 |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 13,484,331.24 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | 310,773.00 |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 310,773.00 |
| TOTAL OTHER FINANCING SOURCES | | 310,773.00 |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 13,795,104.24 |

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

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

Page 7

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|---------------|-----------------|--------------------------|---------------------------|------------------------|-----------------------------|-----------------------|--------------|
| Instruction | 5000 | 6,479,370.65 | 4,478,138.74 | 884,353.36 | 499,840.95 | 157.31 | 445,381.92 | 141,894.39 | 29,603.98 |
| Student Personnel Services | 6100 | 1,968,982.15 | 234,946.06 | 68,173.70 | 1,590,362.26 | 859.86 | 71,387.19 | 894.99 | 2,358.09 |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 3,223,507.33 | 2,623,635.60 | 538,107.54 | 15,993.94 | | 26,158.30 | 11,308.95 | 8,303.00 |
| Instructional Staff Training Services | 6400 | 812,575.21 | 400,017.72 | 52,907.42 | 312,989.22 | | 30,518.18 | | 16,142.67 |
| Instructional-Related Technology | 6500 | 7,917.81 | 4,973.68 | 2,057.85 | | | 29.48 | 856.80 | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 570,970.18 | | | | | | | 570,970.18 |
| School Administration | 7300 | 148,327.21 | 105,474.78 | 25,804.46 | 7,324.11 | | 1,593.42 | 1,051.44 | 7,079.00 |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 16,366.60 | 8,140.00 | 298.50 | 7,774.10 | | | | 154.00 |
| Student Transportation Services | 7800 | 18,776.75 | | | 16,116.75 | 200.00 | | | 2,460.00 |
| Operation of Plant | 7900 | 28,557.70 | 19,724.04 | 7,462.53 | 1,293.06 | | 59.00 | 19.07 | |
| Maintenance of Plant | 8100 | 3,413.55 | | | | | | 3,413.55 | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | 516,339.10 | | 1,015.26 | 3,629.00 | | | | 511,694.84 |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 13,795,104.24 | 7,875,050.62 | 1,580,180.62 | 2,455,323.39 | 1,217.17 | 575,127.49 | 159,439.19 | 1,148,765.76 |
| OTHER FINANCING USES: | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 13,795,104.24 | | | | | | | |

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

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

Page 8

| ESTIMATED REVENUES | Account Number | |
|--|---------------------------|--|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | |
| Elementary and Secondary Education Act, Title I | 3240 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

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

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

Page 9

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 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 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

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

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

Page 10

| ESTIMATED REVENUES | Account Number | |
|--|---------------------------|--|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Other Food Services | 3269 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

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

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

Page 11

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 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: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

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

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

Page 12

| ESTIMATED REVENUES | Account Number | |
|--|---------------------------|------------|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Race to the Top | 3214 | 600,072.96 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 600,072.96 |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 600,072.96 |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 600,072.96 |

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

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

Page 13

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|------------|-----------------|--------------------------|---------------------------|------------------------|-----------------------------|-----------------------|--------------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 192,703.58 | | | 192,703.58 | | | | |
| Instructional Staff Training Services | 6400 | 292,184.39 | 58,213.49 | 10,520.86 | 141,662.42 | | 42,523.77 | | 39,263.85 |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 35,892.71 | | | | | | | 35,892.71 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 76,002.28 | 64,962.28 | 11,040.00 | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | 3,290.00 | | | | 3,290.00 | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 600,072.96 | 123,175.77 | 21,560.86 | 334,366.00 | 3,290.00 | 42,523.77 | | 75,156.56 |
| OTHER FINANCING USES: | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 600,072.96 | | | | | | | |

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

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

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

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

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

Page 15

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 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 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

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

SECTION VII. DEBT SERVICE FUNDS

Page 16

| ESTIMATED REVENUES | Account Number | Totals | 210 SBE & COBI Bonds | 220 Special Act Bonds | 230 Section 1011.14-15, F.S. Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service |
|---|----------------|--------------|----------------------------|-----------------------------|--|---------------------------------------|--------------------------|------------------------------|---|
| <i>FEDERAL DIRECT SOURCES:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | |
| <i>STATE SOURCES:</i> | | | | | | | | | |
| CO & DS Withheld for SBE/COBI Bonds | 3322 | 850,000.00 | 850,000.00 | | | | | | |
| SBE/COBI Bond Interest | 3326 | | | | | | | | |
| Racing Commission Funds | 3341 | 223,250.00 | | 223,250.00 | | | | | |
| Total State Sources | 3300 | 1,073,250.00 | 850,000.00 | 223,250.00 | | | | | |
| <i>LOCAL SOURCES:</i> | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | |
| County Local Sales Tax | 3418 | | | | | | | | |
| School District Local Sales Tax | 3419 | | | | | | | | |
| Tax Redemptions | 3421 | | | | | | | | |
| Excess Fees | 3423 | | | | | | | | |
| Rent | 3425 | | | | | | | | |
| Investment Income | 3430 | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Total Local Sources | 3400 | | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 1,073,250.00 | 850,000.00 | 223,250.00 | | | | | |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Capital Projects Funds | 3630 | 3,650,000.00 | | | | | | 3,650,000.00 | |
| 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 | 3,650,000.00 | | | | | | 3,650,000.00 | |
| TOTAL OTHER FINANCING SOURCES | | 3,650,000.00 | | | | | | 3,650,000.00 | |
| Fund Balances, July 1, 2013 | 2800 | 2,260,957.34 | 115,737.25 | 803,843.97 | | | | 1,341,376.12 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES | | 6,984,207.34 | 965,737.25 | 1,027,093.97 | | | | 4,991,376.12 | |

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

SECTION VII. DEBT SERVICE FUNDS (Continued)

Page 17

| APPROPRIATIONS | Account Number | Totals | 210 SBE & COBI Bonds | 220 Special Act Bonds | 230 Section 1011.14-15, F.S. Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service |
|--|----------------|--------------|----------------------------|-----------------------------|--|---------------------------------------|--------------------------|------------------------------|---|
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | 2,570,000.00 | 615,000.00 | 160,000.00 | | | | 1,795,000.00 | |
| Interest | 720 | 2,092,527.39 | 240,795.00 | 35,960.00 | | | | 1,815,772.39 | |
| Dues and Fees | 730 | 40,227.61 | 500.00 | 500.00 | | | | 39,227.61 | |
| Miscellaneous | 790 | | | | | | | | |
| TOTAL APPROPRIATIONS | 9200 | 4,702,755.00 | 856,295.00 | 196,460.00 | | | | 3,650,000.00 | |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund (Debt Service Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 2,281,452.34 | 109,442.25 | 830,633.97 | | | | 1,341,376.12 | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 2,281,452.34 | 109,442.25 | 830,633.97 | | | | 1,341,376.12 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES | | 6,984,207.34 | 965,737.25 | 1,027,093.97 | | | | 4,991,376.12 | |

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

SECTION VIII. CAPITAL PROJECTS FUNDS

Page 18

| ESTIMATED REVENUES | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Section 1011.14-15, F.S. Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement Section 1011.71(2), F.S. | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects |
|---|----------------|---------------|--|--------------------------------|---|---|--------------------------|--|--|--|-------------------------------------|--|
| <i>FEDERAL DIRECT SOURCES:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | | | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | | | | |
| <i>STATE SOURCES:</i> | | | | | | | | | | | | |
| CO & DS Distributed | 3321 | 125,000.00 | | | | | | 125,000.00 | | | | |
| Interest on Undistributed CO & DS | 3325 | | | | | | | | | | | |
| Racing Commission Funds | 3341 | | | | | | | | | | | |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | |
| Classrooms First Program | 3392 | | | | | | | | | | | |
| School Infrastructure Thrift Program | 3393 | | | | | | | | | | | |
| Effort Index Grants | 3394 | | | | | | | | | | | |
| Smart Schools Small County Asst. Program | 3395 | | | | | | | | | | | |
| Class Size Reduction/Capital Funds | 3396 | | | | | | | | | | | |
| Charter School Capital Outlay Funding | 3397 | 9,818.00 | | | | | | | | | 9,818.00 | |
| Other Miscellaneous State Revenue | 3399 | | | | | | | | | | | |
| Total State Sources | 3300 | 134,818.00 | | | | | | 125,000.00 | | | 9,818.00 | |
| <i>LOCAL SOURCES:</i> | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | 11,108,602.00 | | | | | | | 11,108,602.00 | | | |
| County Local Sales Tax | 3418 | | | | | | | | | | | |
| School District Local Sales Tax | 3419 | 6,300,000.00 | | | | | | | | | 6,300,000.00 | |
| Tax Redemptions | 3421 | | | | | | | | | | | |
| Investment Income | 3430 | 10,000.00 | | | | | | | | | 10,000.00 | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | | | | |
| Miscellaneous Local Sources | 3490 | 400,000.00 | | | | | | | | | 400,000.00 | |
| Impact Fees | 3496 | | | | | | | | | | | |
| Refunds of Prior Year Expenditures | 3497 | | | | | | | | | | | |
| Total Local Sources | 3400 | 17,818,602.00 | | | | | | | 11,108,602.00 | | 6,710,000.00 | |
| TOTAL ESTIMATED REVENUES | | 17,953,420.00 | | | | | | 125,000.00 | 11,108,602.00 | | 6,719,818.00 | |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | | | | |
| Loans | 3720 | | | | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | | | | |
| Interfund (Capital Projects Only) | 3650 | | | | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Fund Balances, July 1, 2013 | 2800 | 20,228,182.42 | | | | 50,215.09 | | 99,506.57 | 4,669,643.24 | | 15,408,817.52 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES | | 38,181,602.42 | | | | 50,215.09 | | 224,506.57 | 15,778,245.24 | | 22,128,635.52 | |

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

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Page 19

| APPROPRIATIONS | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Section 1011.14-15, F.S. Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement Section 1011.71(2), F.S. | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects |
|--|----------------|---------------|--|--------------------------------|---|---|--------------------------|--|--|--|-------------------------------------|--|
| <i>Appropriations: (Functions 7400/9200)</i> | | | | | | | | | | | | |
| Library Books (New Libraries) | 610 | | | | | | | | | | | |
| Audiovisual Materials (Non-Consumable) | 620 | | | | | | | | | | | |
| Buildings and Fixed Equipment | 630 | 14,380,994.17 | | | | | | | 6,318,043.71 | | 8,062,950.46 | |
| Furniture, Fixtures, and Equipment | 640 | 1,531,853.44 | | | | | | | 293,907.64 | | 1,237,945.80 | |
| Motor Vehicles (Including Buses) | 650 | | | | | | | | | | | |
| Land | 660 | 30,000.00 | | | | | | | 30,000.00 | | | |
| Improvements Other Than Buildings | 670 | 977,199.55 | | | | | | | 200,100.19 | | 777,099.36 | |
| Remodeling and Renovations | 680 | 9,817,298.89 | | | | 50,215.09 | | 221,642.07 | 1,412,799.41 | | 8,132,642.32 | |
| Computer Software | 690 | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | |
| Interest | 720 | | | | | | | | | | | |
| Dues and Fees | 730 | | | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 26,737,346.05 | | | | 50,215.09 | | 221,642.07 | 8,254,850.95 | | 18,210,637.94 | |
| OTHER FINANCING USES: | | | | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | | | | |
| To General Fund | 910 | 4,239,378.00 | | | | | | | 3,564,810.00 | | 674,568.00 | |
| To Debt Service Funds | 920 | 3,650,000.00 | | | | | | | 3,650,000.00 | | | |
| To Special Revenue Funds | 940 | | | | | | | | | | | |
| Interfund (Capital Projects Only) | 950 | | | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | | | |
| Total Transfers Out | 9700 | 7,889,378.00 | | | | | | | 7,214,810.00 | | 674,568.00 | |
| TOTAL OTHER FINANCING USES | | 7,889,378.00 | | | | | | | 7,214,810.00 | | 674,568.00 | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 3,554,878.37 | | | | | | 2,864.50 | 308,584.29 | | 3,243,429.58 | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 3,554,878.37 | | | | | | 2,864.50 | 308,584.29 | | 3,243,429.58 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES | | 38,181,602.42 | | | | 50,215.09 | | 224,506.57 | 15,778,245.24 | | 22,128,635.52 | |

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

SECTION IX. PERMANENT FUND - FUND 000

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| ESTIMATED REVENUES | Account Number | |
|--|-------------------|--|
| Federal Direct | 3100 | |
| Federal Through State and Local | 3200 | |
| State Sources | 3300 | |
| Local Sources | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| From Special Revenue Funds | 3640 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

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

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

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| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 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 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | | | | | | | | |
| OTHER FINANCING USES | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

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

SECTION X. ENTERPRISE FUNDS

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| ESTIMATED REVENUES | Account Number | Totals | 911 Self-Insurance Consortium | 912 Self-Insurance Consortium | 913 Self-Insurance Consortium | 914 Self-Insurance Consortium | 915 ARRA Consortium | 921 Other Enterprise Programs | 922 Other Enterprise Programs |
|---|----------------|--------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------|----------------------------------|----------------------------------|
| <i>OPERATING REVENUES:</i> | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenue | 3489 | | | | | | | | |
| Total Operating Revenues | | | | | | | | | |
| <i>NONOPERATING REVENUES:</i> | | | | | | | | | |
| Investment Income | 3430 | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund Transfers (Enterprise Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2013 | 2880 | | | | | | | | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION | | | | | | | | | |
| ESTIMATED EXPENSES | Object | | | | | | | | |
| <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 (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 Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2014 | 2780 | | | | | | | | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION | | | | | | | | | |

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

SECTION XI. INTERNAL SERVICE FUNDS

| 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 |
|---|----------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------------------|
| <i>OPERATING REVENUES:</i> | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenue | 3489 | | | | | | | | |
| Total Operating Revenues | | | | | | | | | |
| <i>NONOPERATING REVENUES:</i> | | | | | | | | | |
| Investment Income | 3430 | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund Transfers (Internal Service Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2013 | 2880 | | | | | | | | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION | | | | | | | | | |
| ESTIMATED EXPENSES | Object | | | | | | | | |
| <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 (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 (Internal Service Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2014 | 2780 | | | | | | | | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION | | | | | | | | | |