

AGENDA

TENTATIVE BUDGET HEARING

GADSDEN COUNTY SCHOOL BOARD
MAX D. WALKER ADMINISTRATION BUILDING
35 MARTIN LUTHER KING, JR. BLVD.
QUINCY, FLORIDA 32351

July 30, 2013

6:00 P.M.

THIS TENTATIVE BUDGET HEARING IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. PUBLIC HEARING – Tentative Budget and Millage Rate
 - a. Approval of the 2013 - 2014 Tentative Budget

Fund Source: All Funds

Amount: Total Estimated Revenue and Fund Balances - \$56,457,807.00
Total Projected Expenditures - \$51,871,085.00

ACTION REQUESTED: The Superintendent recommends approval.

3. EDUCATIONAL ITEMS BY THE SUPERINTENDENT
4. SCHOOL BOARD REQUESTS AND CONCERNS
5. ADJOURNMENT

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 2a

DATE OF SCHOOL BOARD MEETING: July 30, 2013

TITLE OF AGENDA ITEMS: Approval of 2013-2014 Tentative Budget

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS:

Pursuant to Sections 200.065 and 1011.03 Florida Statutes, the Board is requested to adopt the Tentative Budget for the 2013-2014 school year.

FUND SOURCE: All Funds

AMOUNT: Total Estimated Revenue and Fund Balances = \$56,457,807
Total Projected Expenditures = \$51,871,085

PREPARED BY: Bonnie Wood

POSITION: Assistant Superintendent for Business and Finance

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

1,481,014,099.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.3030		5.3030
2. Prior Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	7.5510		7.5510

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

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	125,083.28
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	125,083.28
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	400,000.00
National Forest Funds	3255	
Federal Through Local	3280	475,000.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	875,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEPP)	3310	22,627,044.00
Workforce Development	3315	661,780.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	4,625.00
Adults With Disabilities	3318	272,048.00
CO & DS Withheld for Administrative Expense	3323	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	4,000.00
State License Tax	3343	17,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	5,845,979.00
School Recognition Funds	3361	214,841.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	825,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	50,000.00
Total State	3300	30,745,567.00
<i>LOCAL:</i>		
District School Taxes	3411	8,603,151.66
Tax Redemptions	3421	50,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,000.00
Investment Income	3430	10,000.00
Gifts, Grants, and Bequests	3440	10,000.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	35,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	5,000.00
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	700,000.00
Total Local	3400	9,414,151.66
TOTAL ESTIMATED REVENUES		41,159,801.94
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,300,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,300,000.00
TOTAL OTHER FINANCING SOURCES		1,300,000.00
Fund Balance, July 1, 2013	2800	1,915,752.14
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		44,375,554.08

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	21,836,157.09	14,410,652.00	3,580,958.47	3,053,743.19		722,041.72	54,162.71	14,599.00
Student Personnel Services	6100	1,704,629.96	1,249,317.19	265,752.28	157,697.27		12,496.94	6,626.28	12,740.00
Instructional Media Services	6200	538,963.43	431,365.54	10,097.00	84,930.58		5,800.08	6,761.23	
Instruction and Curriculum Development Services	6300	1,049,338.14	830,700.69	162,082.73	45,933.39		7,140.50	1,897.18	1,583.65
Instructional Staff Training Services	6400	70,235.72	38,799.83	3,183.06	18,441.59		8,956.92		854.32
Instructional-Related Technology	6500	44,699.95	34,539.92	8,648.65	1,422.39		88.99		
Board	7100	475,270.23	137,068.11	97,300.32	175,225.36		11,692.25	3,712.00	50,272.19
General Administration	7200	517,301.56	254,281.55	120,915.44	112,665.26		15,755.13	186.18	13,498.00
School Administration	7300	3,358,050.31	2,716,707.48	568,863.90	58,809.26		9,949.82	3,570.85	149.00
Facilities Acquisition and Construction	7400	88,829.80	69,846.90	13,439.90	5,543.00				
Fiscal Services	7500	457,753.63	328,803.69	64,945.04	54,151.70		8,170.38	987.57	695.25
Food Service	7600								
Central Services	7700	414,625.64	260,255.94	48,016.49	89,145.56		11,936.63	1,106.15	4,164.87
Student Transportation Services	7800	3,506,833.69	1,987,571.38	565,801.55	161,506.81	554,654.55	228,945.81	8,267.84	85.75
Operation of Plant	7900	5,693,529.75	1,255,215.30	364,735.14	2,284,803.76	1,674,674.88	109,864.68	4,235.99	
Maintenance of Plant	8100	1,522,143.18	577,982.95	137,009.69	576,760.01	7,582.00	177,997.22	44,059.31	752.00
Administrative Technology Services	8200	748,543.42	224,055.54	45,922.87	380,631.74		17,672.58	61,505.49	18,755.20
Community Services	9100	325,393.52	275,868.81	39,574.71	9,950.00				
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		42,352,299.02	25,083,032.82	6,097,247.24	7,271,369.87	2,236,911.43	1,348,509.65	197,078.78	118,149.23
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent 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	174,660.58							
Restricted Fund Balance, June 30, 2014	2720	523,499.00							
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740	214,014.48							
Unassigned Fund Balance, June 30, 2014	2750	1,111,081.00							
TOTAL ENDING FUND BALANCE	2700	2,023,255.06							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		44,375,554.08							

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

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,188,860.97
USDA Donated Commodities	3265	20,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	386,750.00
Total Federal Through State and Local	3200	3,595,610.97
<i>STATE:</i>		
School Breakfast Supplement	3337	35,680.00
School Lunch Supplement	3338	34,977.00
Other Miscellaneous State Revenue	3399	1,134.00
Total State	3300	71,791.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Food Service	3450	75,000.00
Other Miscellaneous Local Sources	3495	1,000.00
Total Local	3400	76,000.00
TOTAL ESTIMATED REVENUES		3,743,401.97
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	122,716.85
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		3,866,118.82

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

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,232,881.30
Employee Benefits	200	450,525.98
Purchased Services	300	42,554.21
Energy Services	400	17,030.01
Materials and Supplies	500	1,930,686.05
Capital Outlay	600	6,986.32
Other	700	10,090.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	3,690,753.87
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	57,565.95
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	117,799.00
TOTAL ENDING FUND BALANCE	2700	175,364.95
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		3,866,118.82

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

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	702,327.00
Total Federal Direct	3100	702,327.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	8,785.00
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	6,432.00
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	400,433.00
Elementary and Secondary Education Act, Title I	3240	781,009.00
Adult General Education	3251	
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	108,823.00
Total Federal Through State And Local	3200	1,305,482.00
<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		2,007,809.00
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	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		2,007,809.00

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

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	826,259.00	355,705.00	135,545.00	112,537.00		73,343.00	147,039.00	2,090.00
Student Personnel Services	6100	153,053.00	83,793.00	29,953.00	26,859.00		12,127.00	321.00	
Instructional Media Services	6200	76,092.00						76,092.00	
Instruction and Curriculum Development Services	6300	302,303.00	208,117.00	94,186.00					
Instructional Staff Training Services	6400	349,578.00	274,719.95	74,858.05					
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300	38,470.00	36,259.00	2,211.00					
Facilities Acquisition and Construction	7400	1,186.00			750.00			436.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	87,560.00	43,006.00	8,980.00	512.00			35,062.00	
Student Transportation Services	7800	127,818.00	5,650.00	1,139.00	121,029.00				
Operation of Plant	7900	39,232.00	10,826.00	4,606.00	23,800.00				
Maintenance of Plant	8100	5,112.00			2,983.00		978.00	1,151.00	
Administrative Technology Services	8200								
Community Services	9100	1,146.00	1,146.00						
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,007,809.00	1,019,221.95	351,478.05	288,470.00		86,448.00	260,101.00	2,090.00
OTHER FINANCING USES:									
<i>Transfers Out (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent 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		2,007,809.00							

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

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

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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	17,863.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	17,863.00
<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		17,863.00
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		17,863.00

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

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

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	6,946.00	6,946.00						
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500	10,917.00	10,917.00						
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		17,863.00	17,863.00						
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent 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		17,863.00							

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

NOT APPLICABLE

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

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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		

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

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 GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	818,164.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	818,164.00
<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		818,164.00
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		818,164.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

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	751,048.00	464,545.00	92,113.00			194,266.00	124.00	
Student Personnel Services	6100	67,116.00	39,541.26	6,425.00	9,827.68		11,065.74	256.32	
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		818,164.00	504,086.26	98,538.00	9,827.68		205,331.74	380.32	
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		818,164.00							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
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SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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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		

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

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 GABSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS

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	243,000.00	243,000.00						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	243,000.00	243,000.00						
<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		243,000.00	243,000.00						
<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								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balances, July 1, 2013	2800	31,044.58	31,044.58						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		274,044.58	274,044.58						

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

SECTION VII. DEBT SERVICE FUNDS (Continued)

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	185,000.00	185,000.00						
Interest	720	63,100.00	63,100.00						
Dues and Fees	730	150.00	150.00						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	248,250.00	248,250.00						
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								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740	25,794.58	25,794.58						
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCES	2700	25,794.58	25,794.58						
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		274,044.58	274,044.58						

SECTION VIII. CAPITAL PROJECTS FUNDS

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
FEDERAL INDIRECT SOURCES												
Miscellaneous Federal Direct	1199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL												
Miscellaneous Federal Through State	1299											
Total Federal Through State and Local	3200											
STATE SOURCES												
CO & DS Distributed	1321	40,000.00						40,000.00				
Interest on Undistributed CO & DS	1325											
Racing Commission Funds	1341											
Public Education Capital Outlay (PECO)	1391											
Classrooms First Program	1392											
School Infrastructure Thrift Program	1393											
Effort Index Grants	1394											
Smart Schools Small County Ass. Program	1395											
Class Size Reduction/Capital Funds	1396											
Charter School Capital Outlay Funding	1397	80,000.00										80,000.00
Other Miscellaneous State Revenue	1399											
Total State Sources	3300	120,000.00						40,000.00				80,000.00
LOCAL SOURCES												
District Local Capital Improvement Tax	1413	2,132,600.00							2,132,600.00			
County Local Sales Tax	1418											
School District Local Sales Tax	1419											
Tax Redemptions	1421											
Investment Income	1430											
Gifts, Grants, and Bequests	1440											
Miscellaneous Local Sources	1490											
Impact Fees	1496											
Refunds of Prior Year Expenditures	1497											
Total Local Sources	3400	2,132,600.00										
TOTAL ESTIMATED REVENUES		2,132,600.00						40,000.00	2,132,600.00			80,000.00
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In												
From General Fund	3610											
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	3,845,653.66						206,952.59	2,638,701.07			
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		5,098,253.66						246,952.59	4,771,101.07			80,000.00

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

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 1011.7(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Function: 7400 9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures, and Equipment	640											
Motor Vehicles (Including Buses)	650	1,072,467.00							1,072,467.00			
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	1,663,479.22						40,000.00	1,623,479.22			
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		2,735,946.22						40,000.00	2,695,946.22			
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	1,280,000.00							1,200,000.00		80,000.00	
To Debt Service Funds	920	575,354.85							575,354.85			
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	1,855,354.85							1,775,354.85		80,000.00	
TOTAL OTHER FINANCING USES		1,855,354.85							1,775,354.85		80,000.00	
Nonspendable Fund Balance, June 30, 2014	2710											
Restricted Fund Balance, June 30, 2014	2720											
Committed Fund Balance, June 30, 2014	2730											
Assigned Fund Balance, June 30, 2014	2740											
Unassigned Fund Balance, June 30, 2014	2750	206,952.59						206,952.59				
TOTAL ENDING FUND BALANCES	2700	506,952.59						206,952.59	300,000.00			
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		5,098,253.66						246,952.59	4,771,301.07		80,000.00	

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
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NOT APPLICABLE

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		

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SECTION IX. PERMANENT FUND - FUND 000 (Continued)

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									

SECTION X. ENTERPRISE FUNDS

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									

SECTION XL 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									
<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									