

Final

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2014-15

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

233,421,305.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	5.0790		5.0790
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	7.3270		7.3270

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

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	Account Number
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	50,000.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	50,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	120,000.00
National Forest Funds	3255	300,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	420,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	8,104,324.00
Workforce Development	3315	117,598.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO & DS Withheld for Administrative Expenditure	3323	1,000.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	248,250.00
State Forest Funds	3342	20,000.00
State License Tax	3343	4,500.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	1,354,258.00
Florida School Recognition Funds	3361	80,334.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	150,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
Other Miscellaneous State Revenue	3399	13,870.00
Total State	3300	10,094,134.00
<i>LOCAL:</i>		
District School Taxes	3411	1,305,740.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	2,000.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	2,000.00
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	120,000.00
Miscellaneous Local Sources	3490	485,065.00
Total Local	3400	1,914,805.00
TOTAL ESTIMATED REVENUES		12,478,939.00
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	296,679.00
From Special Revenue Funds	3640	50,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	346,679.00
TOTAL OTHER FINANCING SOURCES		346,679.00
Fund Balance, July 1, 2014	2800	529,436.71
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		13,355,054.71

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

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	7,154,455.00	4,445,000.00	1,175,000.00	1,088,307.00		140,000.00	226,148.00	80,000.00
Student Personnel Services	6100	263,860.00	209,000.00	50,000.00	4,500.00		300.00		60.00
Instructional Media Services	6200	66,668.00	40,000.00	18,668.00	1,000.00			7,000.00	
Instruction and Curriculum Development Services	6300	243,566.00	177,000.00	47,336.00	10,300.00		8,900.00		30.00
Instructional Staff Training Services	6400	39,800.00	6,000.00	800.00	33,000.00				
Instructional-Related Technology	6500	312,136.00	211,000.00	47,336.00	45,000.00		800.00		
Board	7100	213,704.00	121,200.00	59,004.00	27,500.00		3,000.00		3,000.00
General Administration	7200	321,504.00	193,000.00	51,004.00	18,300.00		5,200.00	3,000.00	51,000.00
School Administration	7300	745,008.00	530,000.00	122,008.00	88,200.00		600.00		4,200.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	285,936.00	221,000.00	46,336.00	14,500.00		3,000.00	400.00	700.00
Food Service	7600								
Central Services	7700								
Student Transportation Services	7800	718,508.00	355,000.00	116,008.00	47,000.00	117,000.00	70,000.00	1,500.00	12,000.00
Operation of Plant	7900	1,329,676.00	415,000.00	128,676.00	310,000.00	400,000.00	57,000.00	3,000.00	16,000.00
Maintenance of Plant	8100	287,236.00	134,000.00	32,336.00	41,000.00		71,500.00	8,400.00	
Administrative Technology Services	8200	345,776.00	160,000.00	47,336.00	137,000.00		900.00	140.00	400.00
Community Services	9100	267,472.00	178,000.00	65,672.00	1,900.00		8,000.00	900.00	13,000.00
Debt Service	9200	49,190.00							49,190.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		12,644,495.00	7,395,200.00	2,007,520.00	1,867,507.00	517,000.00	369,200.00	258,488.00	229,580.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	287,952.59							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	287,952.59							
TOTAL OTHER FINANCING USES		287,952.59							
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750	422,607.12							
TOTAL ENDING FUND BALANCE	2700	422,607.12							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		13,355,054.71							

**DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2015

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	626,400.00
USDA-Donated Commodities	3265	38,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	664,400.00
<i>STATE:</i>		
School Breakfast Supplement	3337	4,400.00
School Lunch Supplement	3338	5,300.00
Other Miscellaneous State Revenue	3399	
Total State	3300	9,700.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	100,000.00
Other Miscellaneous Local Sources	3495	2,500.00
Total Local	3400	102,500.00
TOTAL ESTIMATED REVENUES		776,600.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	287,952.59
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	287,952.59
TOTAL OTHER FINANCING SOURCES		287,952.59
Fund Balance, July 1, 2014	2800	(207,952.59)
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		856,600.00

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

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	280,900.00
Employee Benefits	200	94,400.00
Purchased Services	300	15,000.00
Energy Services	400	
Materials and Supplies	500	375,000.00
Capital Outlay	600	1,000.00
Other	700	2,000.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	768,300.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	50,000.00
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	50,000.00
TOTAL OTHER FINANCING USES		50,000.00
Nonspendable Fund Balance, June 30, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	38,300.00
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	38,300.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		856,600.00

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

**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	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	106,481.00
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	77,926.00
Math & Science Partnerships - Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	444,123.33
Elementary and Secondary Education Act, Title I	3240	298,321.95
Adult General Education	3251	47,324.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	23,486.26
Total Federal Through State And Local	3200	997,662.54
<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		997,662.54
OTHER FINANCING SOURCES:		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
<i>Transfers In:</i>	3740	
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		997,662.54

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2015

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

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
Instruction	5000	529,506.37	171,032.21	45,795.82	210,914.46		69,891.88	16,500.00	15,372.00
Student Personnel Services	6100	85,660.69	62,324.30	21,336.39			2,000.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	202,076.44	133,630.55	28,390.12	21,306.45		15,209.56	3,139.76	400.00
Instructional Staff Training Services	6400	113,616.79	25,775.00	2,978.16	75,100.63		763.00	1,000.00	8,000.00
Instructional-Related Technology	6500	6,600.00						6,600.00	
Board	7100								
General Administration	7200	54,068.07			2,000.00				52,068.07
School Administration	7300	4,768.00			2,000.00		768.00		2,000.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	1,366.18	1,268.80	97.38					
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								

TOTAL APPROPRIATIONS	997,662.54	394,030.86	98,597.87	311,321.54			88,632.44	27,239.76	77,840.07
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, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									997,662.54

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

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

ESTIMATED REVENUES	Account Number
<i>FEDERAL DIRECT:</i>	
Miscellaneous Federal Direct	3199
Total Federal Direct	3100
<i>FEDERAL THROUGH STATE AND LOCAL:</i>	
Individuals with Disabilities Education Act (IDEA)	3230
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, 2014	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2015

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

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
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>	910								
To General Fund									
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

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

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

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2015

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

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
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

To Debt Service Funds

To Capital Projects Funds

Interfund

To Permanent Funds

To Internal Service Funds

To Enterprise Funds

Total Transfers Out

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2015

Restricted Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

Unassigned Fund Balance, June 30, 2015

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

AND FUND BALANCE

**DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
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**SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	125,168.37
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	125,168.37
<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		125,168.37
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		125,168.37

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY

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

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
Instruction	5000	120,267.00	25,514.35	7,522.86	300	400	17,294.79	67,935.00	2,000.00
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	366.46	300.00	22.95			43.51		
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	2,680.00							2,680.00
School Administration	7300	1,854.91						1,854.91	
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	125,168.37	25,814.35	7,545.81					69,789.91	4,680.00
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, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									125,168.37

**DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
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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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY

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

Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
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		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE		
	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

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

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	SBE & COBI Bonds	210	220	230	240	250	290	299
FEDERAL DIRECT SOURCES:										
Miscellaneous Federal Direct	3199									
Total Federal Direct Sources	3100									
FEDERAL THROUGH STATE AND LOCAL:										
Miscellaneous Federal Through State	3299									
Total Federal Through State and Local	3200									
STATE SOURCES:										
CO & DS Withheld for SBE/COBI Bonds	3322	35,000.00	35,000.00							
SBE/COBI Bond Interest	3326	212.50	212.50							
Racing Commission Funds	3341									
Total State Sources	3300	35,212.50	35,212.50							
LOCAL SOURCES:										
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		35,212.50	35,212.50							
OTHER FINANCING SOURCES:										
Issuance of Bonds	3710									
Loans	3720									
Proceeds of Lease-Purchase Agreements	3750									
Transfers In:										
From General Fund	3610									
From Capital Projects Funds	3630									
From Special Revenue Funds	3640									
Interfund (Debt Service Only)	3650									
From Permanent Funds	3660									
From Internal Service Funds	3670									
From Enterprise Funds	3690									
Total Transfers In	3600									
TOTAL OTHER FINANCING SOURCES										
Fund Balance, July 1, 2014	2800	3,896.66	3,896.66							
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		39,109.16	39,109.16							

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

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account	Totals	210	220	230	240	250	290	299
	Number		Bonds	Bonds	F, S, Loans	Revenue Bonds	Bonds	Debt Service	Stimulus Debt Service
		710	25,000.00	25,000.00					
	Redemption of Principal								
	<i>Debt Service: (Function 9200)</i>								
	Interest	720	8,750.00	8,750.00					
	Dues and Fees	730							
	Miscellaneous	790							
TOTAL APPROPRIATIONS		9200	33,750.00	33,750.00					
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, 2015	2710							
	Restricted Fund Balance, June 30, 2015	2720	5,359.16	5,359.16					
	Committed Fund Balance, June 30, 2015	2730							
	Assigned Fund Balance, June 30, 2015	2740							
	Unassigned Fund Balance, June 30, 2015	2750							
TOTAL ENDING FUND BALANCES		2700	5,359.16	5,359.16					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES			39,109.16	39,109.16					

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

SECTION VIII. CAPITAL PROJECTS FUNDS

Account Number	Totals	310	320	330	340	350	360	370	380	390	399
FEDERAL DIRECT SOURCES		Capital Outlay (COB)	Special Act Bonds	Section 1011.14-15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service	Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects
Miscellaneous Federal Direct	3100										
Total Federal Direct Sources	3100										
FEDERAL THROUGH STATE AND LOCAL											
Miscellaneous Federal Through State	3299										
Total Federal Through State and Local	3200										
STATE SOURCES											
CO & DS Distributed	3321	7,600.00									
Interest on Undistributed CO & DS	3325	600.00					600.00				
Racine Commission Funds	3341										
Public Education Capital Outlay (PECO)	3391	26,679.00			26,679.00						
Classrooms First Program	3392										
District Effort Recognition Program	3394										
SMART Schools Small County Assistance Program	3395										
Class Size Reduction Capital Outlay	3396										
Charter School Capital Outlay Funding	3397										
Other Miscellaneous State Revenue	3399										
Total State Sources	3300	34,879.00			26,679.00		8,200.00				
LOCAL SOURCES											
District Local Capital Improvement Tax	3413	350,132.00						350,132.00			
County Local Sales Tax	3418										
School District Local Sales Tax	3419	125,000.00									125,000.00
Tax Redemptions	3421										
Investment Income	3430										
Gifts, Grants and Bequests	3440										
Miscellaneous Local Sources	3490										
Impact Fees	3496										
Refunds of Prior Year's Expenditures	3497										
Total Local Sources	3400	475,132.00			26,679.00		8,200.00	350,132.00	350,132.00		125,000.00
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		2800									
Fund Balance, July 1, 2014		148,266.20							1,148.40		100,269.38
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		658,277.20			26,679.00		55,048.42	351,280.40	225,269.38		

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

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Account Number	Totals	310 Capital Outlay Bond Issues (COB)	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 Nonvested Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
610											
Library Books (New Libraries) <i>Appropriations: (Functions 7400-9200)</i>											
620											
Audiovisual Materials											
630											
Buildings and Fixed Equipment											
640	75,269.38									75,269.38	
Furniture, Fixtures and Equipment											
650											
Motor Vehicles (Including Buses)											
660	50,000.00										
Land											
670											
Improvements Other Than Buildings											
680	151,280.40							81,280.40			
Remodeling and Renovations											
690	30,000.00										
Computer Software											
700											
Redemption of Principal											
710											
Interest											
720											
Dues and Fees											
730											
TOTAL APPROPRIATIONS	306,549.78							81,280.40			225,269.38
OTHER FINANCING USES:											
<i>Transfers Out: (Function 9700)</i>											
910	296,679.00				26,679.00						
To General Fund											
920											
To Debt Service Funds											
930											
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	296,679.00			26,679.00						
TOTAL OTHER FINANCING USES		296,679.00			26,679.00						
270,000.00											
270,000.00											
2710											
Nonspendable Fund Balance, June 30, 2015											
2720											
Restricted Fund Balance, June 30, 2015											
2730											
Committed Fund Balance, June 30, 2015											
2740											
Assigned Fund Balance, June 30, 2015											
2750											
Unassigned Fund Balance, June 30, 2015											
2700											
TOTAL ENDING FUND BALANCES											
55,048.42											
55,048.42											
558,277.20											
AND FUND BALANCES											
TOTAL APPROPRIATIONS, OTHER FINANCING USES											
225,269.38											
351,280.40											
55,048.42											
26,679.00											
26,679.00											

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

SECTION IX. PERMANENT FUND - FUND 000

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

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

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

Transfers Out: (Function 9700)

To General Fund 910

To Debt Service Funds 920

To Capital Projects Funds 930

To Special Revenue Funds 940

To Internal Service Funds 970

To Enterprise Funds 990

Total Transfers Out 9700

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2015 2710

Restricted Fund Balance, June 30, 2015 2720

Committed Fund Balance, June 30, 2015 2730

Assigned Fund Balance, June 30, 2015 2740

Unassigned Fund Balance, June 30, 2015 2750

TOTAL ENDING FUND BALANCE 2700

TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2015

SECTION X. ENTERPRISE FUNDS

Account Number	Totals	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other Enterprise Programs	Other Enterprise Programs
ESTIMATED REVENUES								
Charges for Services	3481							
Charges for Sales	3482							
Premium Revenue	3484							
Other Operating Revenue	3489							
Total Operating Revenues								
NONOPERATING REVENUES								
Investment Income	3430							
Gifts, Grants and Bequests	3440							
Other Miscellaneous Local Sources	3495							
Loss Recoveries	3740							
Gain on Disposition of Assets	3780							
Total Nonoperating Revenues								
Transfers In:								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
From Special Revenue Funds	3640							
Interfund Transfers (Enterprise Funds Only)	3650							
From Permanent Funds	3660							
From Internal Service Funds	3670							
Total Transfers In	3600							
Net Position, July 1, 2014	2880							
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION								
ESTIMATED EXPENSES								
OPERATING EXPENSES: (Function 9900)								
Salaries	100							
Employee Benefits	200							
Purchased Services	300							
Energy Services	400							
Materials and Supplies	500							
Capital Outlay	600							
Other (Including Depreciation)	700							
Total Operating Expenses								
NONOPERATING EXPENSES: (Function 9900)								
Interest	720							
Loss on Disposition of Assets	810							
Total Nonoperating Expenses								
Transfers Out: (Function 9700)								
To General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
To Special Revenue Funds	940							
Interfund Transfers (Enterprise Funds Only)	950							
To Permanent Funds	960							
To Internal Service Funds	970							
Total Transfers Out	9700							
Net Position, June 30, 2015	2780							
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION								

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

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791
OPERATING REVENUES:									
Charges for Services		3481							
Charges for Sales		3482							
Premium Revenue		3484							
Other Operating Revenue		3489							
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income		3430							
Gifts, Grants and Bequests		3440							
Other Miscellaneous Local Sources		3495							
Loss Recoveries		3740							
Gain on Disposition of Assets		3780							
Total Nonoperating Revenues									
Transfers In:									
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, 2014		2880							
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
Object									
OPERATING EXPENSES: (Function 9900)									
Salaries		100							
Employee Benefits		200							
Purchased Services		300							
Energy Services		400							
Materials and Supplies		500							
Capital Outlay		600							
Other (including Depreciation)		700							
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest		720							
Loss on Disposition of Assets		810							
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund		910							
To Debt Service Funds		920							
To Capital Projects Funds		930							
To Special Revenue Funds		940							
Interfund Transfers (Internal Service Funds Only)		950							
To Permanent Funds		960							
To Enterprise Funds		990							
Total Transfers Out		9700							
Net Position, June 30, 2015		2780							
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									