DISTRICT SCHOOL BOARD OF LIBERTY COUNTY DISTRICT SUMMARY BUDGET Fiscal Year 2016-17

New allshie

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

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

243,449,945.00

B. Millage Levies on Nonexempt Property:

I. Required Local Effort

2. Prior-Period Funding Adjustment Millage

3. Discretionary Operating

4. Additional Operating

5. Additional Capital Improvement

6. Local Capital Improvement

7. Discretionary Capital Improvement

8. Debt Service

TOTAL MILLS

Nonvoted	Voted	Total
4.4700		4.4700
0.0140		0.0140
0.7480		0.7480
1.5000		1.5000
6.7320	15.29	6.7320

SECTION II. GENERAL FUND - FUND 100	Account	Page :
ESTIMATED REVENUES	Number	
FEDERAL:		
Federal Impact, Current Operations	3121	State Control of the
Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct	3191	75,000.00
Total Federal Direct	3199 3100	75,000.00
FEDERAL THROUGH STATE AND LOCAL:	3100	75,000.00
Medicaid	3202	100,000.00
National Forest Funds	3255	300,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	400,000.00
STATE:	2210	0.601.011.00
Florida Education Finance Program (FEFP) Workforce Development	3310 3315	8,684,014.00 114,403.00
Workforce Development Capitalization Incentive Grant	3316	114,400.00
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	72702 97001072
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	248,250.00
State Forest Funds State License Tax	3342 3343	13,000.00
District Discretionary Lottery Funds	3343	4,100.00
Class Size Reduction Operating Funds	3355	1,357,909.00
Florida School Recognition Funds	3361	1,331,707.00
Voluntary Prekindergarten Program (VPK)	3371	169,774.00
Preschool Projects	3372	
Reading Programs	3373	· ·
Full-Service Schools Program	3378	
State Through Local	3380	1 4 000 00
Other Miscellaneous State Revenues Total State	3399 3300	14,000.00 10,606,450.00
LOCAL:	3300	10,000,400.00
District School Taxes	3411	1,222,782.00
Tax Redemptions	3421	1,000,700.00
Payment in Lieu of Taxes	3422	a k
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	
Gifts, Grants and Bequests Adult General Education Course Fees	3440 3461	1,999.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	1,777.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	***
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED [®] Testing Fees	3467	2.000.000.000.000.000.000.000.000.000.0
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees School-Age Child Care Fees	3472 3473	
Other Schools, Courses and Classes Fees	3479	84,000.00
Miscellaneous Local Sources	3490	461,207.00
Total Local	3400	1,769,988.00
TOTAL ESTIMATED REVENUES		12,851,438.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries To Control of the Co	3740	
Transfers In:	2720	
From Debt Service Funds From Capital Projects Funds	3620 3630	200,000.00
From Special Revenue Funds	3640	200,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	200,000.00
		200,000.00
TOTAL OTHER FINANCING SOURCES Fund Balance, July 1, 2016 TOTAL ESTIMATED REVENUES, OTHER	2800	1,095,235.40

For Fiscal Year Ending June 30, 2017

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	
Instruction	5000	7,513,677.41	4,243,153.08	1,019,029.00	1,281,818.00		255,639 27	T
Student Support Services	6100	208,673.00	164,406.00	38,883.00	4,000.00	;	1,064.00	Γ
Instructional Media Services	6200	96,709.00	68,030.00	22,871.00				T
Instruction and Curriculum Development Services	6300	460,060.00	354,289.00	88,784.00	13,475.00		3,412.00	r
Instructional Staff Training Services	6400	23,293.32	6,400.00	623.20	10,245.00		6,025,12	Γ
Instruction-Related Technology	6500	267,636.55	215,470.97	47,190 58	3,090.00		1,035.00	T
Board	7100	252,162.00	125,000.00	68,100.00	33,200.00		2,100.00	Г
General Administration	7200	346,577.00	205,086.00	70,386.00	25,750.00		4,200.00	_
School Administration	7300	678,338.00	472,500.00	93,083.00	112,140.00		615.00	t
Facilities Acquisition and Construction	7400	9,000.00						T
Fiscal Services	7500	347,480.00	268,494.00	55,636.00	16,250.00		4,100.00	T
Food Service	7600							t
Central Services	7700	1						t
Student Transportation Services	7800	674,681.00	348,100.00	107,776 00	43,480.00	75,700.00	76,450.00	1
Operation of Plant	7900	1,276,321.00	379,400.00	116,238.00	255,655.00	455,700.00	53,427.00	t
Maintenance of Plant	8100	224,957.00	101,047.00	40,261.00	37,750.00		44,800.00	-
Administrative Technology Services	8200	292,388.00	163,100.00	45,913.00	81,800.00		745.00	r
Community Services	9100	266,476.55	180,371.00	63,931.55	2,405.00		6,155.00	T
Debt Service	9200	49,830.00						T
Other Capital Outlay	9300	Cara Marketta Cara Paris A						Γ
TOTAL APPROPRIATIONS		12,988,259.83	7,294,847.05	1,878,705 33	1,921,058.00	531,400.00	459,767.39	Γ
OTHER FINANCING USES: Transfers Out: (Function 9700) To Debt Service Funds	920					,		
To Capital Projects Funds	930							
To Special Revenue Funds	940	114,334.94						
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700	114,334.94						
TOTAL OTHER FINANCING USES		114,334,94						
Nonspendable Fund Balance, June 30, 2017	2710							
Restricted Fund Balance, June 30, 2017	2720							
Committed Fund Balance, June 30, 2017	2730			11				
Assigned Fund Balance, June 30, 2017	2740	2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -						
17	2220	1.044.090.63						

1,044,078 63

1,044,078.63

14,146,673.40

2750

2700

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Unassigned Fund Balance, June 30, 2017

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

Page 3

166,659.00

100.00

250.00

16,862.00

40,330.00

400.00

9,800 00

100.00

10,794.00 49,830.00

308,025.00

12,900.00

Other

700

Capital Outlay

547,379.06

320,00 5,808.00

600.00

825.00

6,900.00

9,000.00

2,600.00

13,375,00

3,001.00

1,099.00

2,820.00

594,457.06

730 00

For Fiscal Year Ending June 30, 2017

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

Page 4

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES	Page 4	
- Way	Account	0 - 1000000000
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	662,480.00
USDA-Donated Commodities	3265	38,000,00
Federal Through Local	3280	ė vieta
Miscellaneous Federal Through State	3299	0 0 0
Total Federal Through State and Local	3200	700,480.00
STATE:		
School Breakfast Supplement	3337	6,016.00
School Lunch Supplement	3338	5,580.00
State Through Local	3380	***
Other Miscellaneous State Revenues	3399	
Total State	3300	11,596.00
LOCAL:		
Investment Income	3430	40.00
Gifts, Grants and Bequests	3440	C. C.C.MANIN
Food Service	3450	43,760.00
Other Miscellaneous Local Sources	3495	580.00
Total Local	3400	44,380.00
TOTAL ESTIMATED REVENUES		756,456.00
OTHER FINANCING SOURCES:		5000 Mary 1000 Mary 1
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	114,334.94
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	(A) (A) (A) (A)
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	114,334.94
TOTAL OTHER FINANCING SOURCES		114,334.94
Fund Balance, July 1, 2016	2800	(114,334.94)
TOTAL ESTIMATED REVENUES, OTHER FINANCING		4
SOURCES AND FUND BALANCE		756,456.00

For Fiscal Year Ending June 30, 2017

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -

FUND 410 (CONTINUED)

	Account	
APPROPRIATIONS	Number	
Food Services: (Function 7600)		2000000
Salaries	100	274,173.00
Employee Benefits	200	96,001.00
Purchased Services	300	38,185.00
Energy Services	400	18,382.00
Materials and Supplies	500	314,295.00
Capital Outlay	600	3,600.00
Other	700	11,820.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	756,456.00
OTHER FINANCING USES:		***
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	7927
Interfund	950	_47
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, 2017	2710	
Restricted Fund Balance, June 30, 2017	2720	
Committed Fund Balance, June 30, 2017	2730	
Assigned Fund Balance, June 30, 2017	2740	
Unassigned Fund Balance, June 30, 2017	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		756,456.00

For Fiscal Year Ending June 30, 2017

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL

PROGRAMS - FUND 420 Page 6

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:	Ivallibei	
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	2.00
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2.2
FEDERAL THROUGH STATE AND LOCAL:	3100	**
Career and Technical Education	3201	40,850.00
Medicaid	3202	40,030,00
Workforce Innovation and Opportunity Act	3220	47,324.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	56,927.00
Math and Science Partnerships - Title II, Part B	3226	30,727.00
Individuals with Disabilities Education Act (IDEA)	3230	478,380.74
	3240	1,005,167.70
Elementary and Secondary Education Act, Title I	3240	1,000,107.70
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3280	10,444
Federal Through Local	3280	9,019.91
Miscellaneous Federal Through State	3299	1,637,669.35
Total Federal Through State And Local	3200	1,037,007.33
STATE:	2280	v _i
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:	3430	
Investment Income	3440	
Gifts, Grants and Bequests		2002
Adult General Education Course Fees	3461 3495	
Other Miscellaneous Local Sources	3493	200
Total Local	3400	1,637,669.35
TOTAL ESTIMATED REVENUES	 	1,037,009.33
OTHER FINANCING SOURCES:	3500	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	2610	
From General Fund	3610	-888
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	9.2
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		1,637,669.35

For Fiscal Year Ending June 30, 2017

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2017

Restricted Fund Balance, June 30, 2017 Committed Fund Balance, June 30, 2017

Assigned Fund Balance, June 30, 2017

Unassigned Fund Balance, June 30, 2017

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

2710

2720 2730

2740

2750

2700

1,637,669 35

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	687,319.43	303,620,82	74,563 05	271,822.31		23,470 28	5,742.97	8,100.00
Student Support Services	6100	45,211.84	32,299 00	10,212.84			2,700 00		745
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	177,934.91	125,904 89	25,915 08	18,088.82		6,084.42	1,741.70	200.00
Instructional Staff Training Services	6400	98,191.69	30,162 48	5,968.00	40,941.00		7,982 21	4,100.00	9,038 00
Instruction-Related Technology	6500								la de la companya de
Board	7100								
General Administration	7200	92,676.04							92,676 04
School Administration	7300	1,200.00	9 75 8	A.					1,200.00
Facilities Acquisition and Construction	7400					ž 77			
Fiscal Services	7500	19.0	****			*.			
Food Services	7600								
Central Services	7700	21,731.91	15,441,75	6,290 16					** **
Student Transportation Services	7800	23,436.19	1,268.80	194,39		21,973.00			
Operation of Plant	7900								
Maintenance of Plant	8100							1	22 70.2
Administrative Technology Services	8200							I	
Community Services	9100	489,967.34	329,915.73	54,674,38	54,966.80		40,664.51	19.53	9,726.39
Other Capital Outlay	9300							390	
TOTAL APPROPRIATIONS		1,637,669,35	838,613.47	177,817.90	385,818.93	21,973.00	80,901.42	11,604.20	120,940 43
OTHER FINANCING USES:	i		9 2	*				*****	
Transfers Out: (Function 9700)	i i	Į.							
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								

For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS -

TARGETED ARRA STIMULUS FUNDS - FUND 432 Page 8

	Page 8
Account	
Number	
3199	35.24
3100	
3230	
3240	
3299	
3200	
3380	
3399	
3300	
*-3	
3430	
3440	***
3495	
3400	****
	3 23 5
3730	
3740	70
3610	
3620	
3630	
3650	
3660	
3670	
3690	
3600	
	\$0.
2800	
8221 TAYS	
	07411096990
	Number 3199 3100 3230 3240 3299 3200 3380 3399 3300 3430 3440 3495 3400 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600

For Fiscal Year Ending June 30, 2017

990

9700

2710 2720

2730

2740

2750

2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000		ĺ						
Student Support Services	6100								
Instructional Media Services	6200		l'						
Instruction and Curriculum Development Services	6300		i	1					
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500						913350		
Board	7100		ĺ				The state of the s		
General Administration	7200		İ					-	
School Administration	7300	4-7-1							
Facilities Acquisition and Construction	7400			i				vo	
Fiscal Services	7500	· · · · · · · · · · · · · · · · · · ·				-		W.	*****
Food Services	7600					10/10/10			
Central Services	7700	1945 - 1			1		i i		
Student Transportation Services	7800							Vi.	100
Operation of Plant	7900		7 579-76			933500			
Maintenance of Plant	8100			ĺ					
Administrative Technology Services	8200								
Community Services	9100				2.0			525.00	
Other Capital Outlay	9300							An)(d)); - 2335(d2)	
TOTAL APPROPRIATIONS						and transfer our variety			
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				3				
And the second of the second o									

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2017 Restricted Fund Balance, June 30, 2017

Committed Fund Balance, June 30, 2017

Unassigned Fund Balance, June 30, 2017

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

Assigned Fund Balance, June 30, 2017

For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS -

OTHER ARRA STIMULUS GRANTS - FUND 433	Page 10		
	Account		
ESTIMATED REVENUES	Number		
FEDERAL DIRECT:			
Miscellaneous Federal Direct	3199		
Total Federal Direct	3100	(h <u>oose</u>)	
FEDERAL THROUGH STATE AND LOCAL:			
Other Food Services	3269	2013	
Miscellaneous Federal Through State	3299		
Total Federal Through State and Local	3200		
STATE:			
State Through Local	3380		
Other Miscellaneous State Revenues	3399		
Total State	3300		
LOCAL:			
Investment Income	3430		
Gifts, Grants and Bequests	3440		
Other Miscellaneous Local Sources	3495	1000	
Total Local	3400		
TOTAL ESTIMATED REVENUES			
OTHER FINANCING SOURCES:	***		
Sale of Capital Assets	3730		
Loss Recoveries	3740	—de p?	
Transfers In:			
From General Fund	3610		
From Debt Service Funds	3620		
From Capital Projects Funds	3630	many.	
Interfund	3650		
From Permanent Funds	3660		
From Internal Service Funds	3670		
From Enterprise Funds	3690	0	
Total Transfers In	3600	0.59%	
TOTAL OTHER FINANCING SOURCES			
Fund Balance, July 1, 2016	2800		
TOTAL ESTIMATED REVENUES, OTHER FINANCING	2000		
SOURCES AND FUND BALANCE			
SOURCES AND FUND BALANCE			

For Fiscal Year Ending June 30, 2017

990

9700

2710

2720

2730

2740

2750

2700

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
nstruction	5000			72772					
Student Support Services	6100								
nstructional Media Services	6200								
nstruction and Curriculum Development Services	6300							10. 140	
nstructional Staff Training Services	6400								
nstruction-Related Technology	6500								
Board	7100	-							3.77
General Administration	7200	300 24							
School Administration	7300								
acilities Acquisition and Construction	7400								
iscal Services	7500								
ood Services	7600	- Juli Commission		101 - 100 -				7 12	
entral Services	7700	1241 V (244)		70 100					
tudent Transportation Services	7800			101 422					
peration of Plant	7900	00 1							
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
OTAL APPROPRIATIONS									
THER FINANCING USES:	100 min 100 mi					7AF			
ransfers 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								

ESE 139

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES

Restricted Fund Balance, June 30, 2017

Assigned Fund Balance, June 30, 2017

Committed Fund Balance, June 30, 2017

Unassigned Fund Balance, June 30, 2017

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2017

For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS -

RACE TO THE TOP - FUND 434

10 March 1997	4.6
17000	
Page	

RACE TO THE TOP - FUND 434		Page 12
	Account	37
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	· · · · · · · · · · · · · · · · · · ·
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	1
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	101 (2007)9
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		79
Fund Balance, July 1, 2016	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, 2017

·	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number			200	300	400	500	600	700
Instruction	5000								
Student Support Services	6100							***	
Instructional Media Services	6200							y 	
Instruction and Curriculum Development Services	6300					*****			
Instructional Staff Training Services	6400	**************************************				***			
Instruction-Related Technology	6500	p. 70000-200-					i		
Board	7100			No.			i	1000	
General Administration	7200	AW-200	i i			7070			
School Administration	7300								
Facilities Acquisition and Construction	7400					V 100-X			
Fiscal Services	7500	V 1					-		
Food Services	7600					110-1		-	
Central Services	7700								
Student Transportation Services	7800	44.0							
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200			T					
Community Services	9100	12 1. d.		† 					
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS			-						
OTHER FINANCING USES:									L
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920	A	_						

ESE 139

To Capital Projects Funds

To Internal Service Funds

TOTAL OTHER FINANCING USES

Restricted Fund Balance, June 30, 2017

Committed Fund Balance, June 30, 2017

Unassigned Fund Balance, June 30, 2017

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Assigned Fund Balance, June 30, 2017

TOTAL ENDING FUND BALANCE

Nonspendable Fund Balance, June 30, 2017

To Permanent Funds

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

Interfund

930

950

960

970

990

9700

2710

2720

2730

2740

2750

2700

For Fiscal Year Ending June 30, 2017

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

7 0110 100	Lage 14
Account	Allowed in
Number	
3280	
3200	
3430	
3440	500.45 W
3495	
3400	
3000	
3610	
3620	
3630	
3650	
3660	
3670	
3690	
3600	5/
	¥*
2800	
	<u>-</u>
	Number 3280 3200 3430 3440 3495 3400 3000 3610 3620 3630 3650 3660 3670 3690 3600

For Fiscal Year Ending June 30, 2017

970

990

9700

2710 2720

2730

2740

2750

2700

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLAN		Totale	Salaries	Employee Benchin	Purchased Services	Engent Carriage	Materials and Supplies	Capital Outlay	Page Other
	Account	Totals		Employee Benefits		Energy Services			
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000			<u> </u>			-		
Student Support Services	6100								
nstructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500					<u> </u>			
Board	7100								
General Administration	7200	X-12							30 0 3000
School Administration	7300								
Facilities Acquisition and Construction	7400	*							
iscal Services	7500								
Central Services	7700					200 00 00			
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	36.4096584 163085				100			
Community Services	9100			lucine con					
Other Capital Outlay	9300	37							
TOTAL APPROPRIATIONS					1				
OTHER FINANCING USES:	i			Wife (2000)(2000) 1000		200			,
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920	03504							
To Capital Projects Funds	930		- 19						
Interfund	950								
To Permanent Funds	960	e-							
			<u> </u>						

To Internal Service Funds

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2017 Restricted Fund Balance, June 30, 2017

Committed Fund Balance, June 30, 2017

Unassigned Fund Balance, June 30, 2017

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

Assigned Fund Balance, June 30, 2017

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

For Fiscal Year Ending June 30, 2017

SECTION VII. DEBT SERVICE FUNDS	¥.	(49)			v. Sangarii	NS X S			Page 16
	50		210	220	230	240	250	290	299
ESTIMATED REVENUES	Account Number	Totals	SBE/COB1 Bonds	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:	17411,041		Dones	201143	TOTTE TO . LOUIS	Mercine Dongs	Dollas	Deat Beivice	Stillianas Debt Service
Miscellaneous Federal Direct	3199	ľ			1				
Total Federal Direct Sources	3100						1		
FEDERAL THROUGH STATE AND LOCAL:							†	 	
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200		-						
STATE SOURCES:				- 52			1	+	
CO&DS Withheld for SBE/COBI Bonds	3322	35,000 00	35,000.00						
SBE/COBI Bond Interest	3326	212.50	212 50		1		†		
Sales Tax Distribution (s. 212 20(6)(d)6.a., F.S.)	3341	#1#.55	21233		-		†	<u> </u>	
Total State Sources	3300	35,212.50	35,212.50		1			1	- X2 - X2-X3
LOCAL SOURCES:	3300	33,212.30	33,212.30				1		
District Debt Service Taxes	3412				1				
County Local Sales Tax	3418						1	-	
School District Local Sales Tax	3419						1	 	-
Tax Redemptions	3421								
Excess Fees	3423						i		
Rent	3425							-	
Investment Income	3430						1		
Gifts, Grants and Bequests	3440	*							
Total Local Sources	3400	100	* 1			,			
TOTAL ESTIMATED REVENUES		35,212.50	35,212.50				ì		
OTHER FINANCING SOURCES:	1							*	
Issuance of Bonds	3710								
Loans	3720	M	876	- T		*	İ		
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790				1	**		i	
Transfers In:		1							
From General Fund	3610			70					
From Capital Projects Funds	3630						1		
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
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2016	2800	2,346.96	2,346 96						
TOTAL ESTIMATED REVENUES, OTHER FINANCING				*					
SOURCES AND FUND BALANCES		37,559.46	37,559.46						

For Fiscal Year Ending June 30, 2017

SECTION VII. DEBT SERVICE FUNDS (Continued)

SECTION VII. DEBT SERVICE FUNDS (Continued)									rage 17
	T I		210	220	230	240	250	290	299
APPROPRIATIONS	Account	Totals	SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other	ARRA Economic
	Number		Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service	Stimulus Debt Service
Debt Service: (Function 9200)								50 - 1100-500 milk /	
Redemption of Principal	710	30,000.00	30,000.00						
Interest	720	6,500.00	6,500 00	X 14-7-27-22-20 XX					
Dues and Fees	730								
Miscellaneous	790				200				
TOTAL APPROPRIATIONS	9200	36,500.00	36,500.00	150.00 W 10					
OTHER FINANCING USES:	1				l i				
Payments to Refunding Escrow Agent (Function 9299)	760								
Transfers Out: (Function 9700)									
To General Fund	910		ļ		ge å				
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960		V.000						
To Internal Service Funds	970								
To Enterprise Funds	990							C STATE OF S	
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								79
Restricted Fund Balance, June 30, 2017	2720	1,059 46	1,059,46						
Committed Fund Balance, June 30, 2017	2730						200 A		
Assigned Fund Balance, June 30, 2017	2740		proved a						
Unassigned Fund Balance, June 30, 2017	2750		144 144				6 S 6 N S 5		
TOTAL ENDING FUND BALANCES	2700	1,059 46	1,059.46						
TOTAL APPROPRIATIONS, OTHER FINANCING USES			The state of the s	1=1					
AND FUND BALANCES	1	37,559.46	37,559.46						

ESE 139

Page 17

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2017

SECTION VIII. CAPITAL PROJECTS FUNDS						7.00	140	T 362	170 T	380	390	Page 199
		Totals	310 Capital Outlay	320 Special	330 Sections 1011 14 &:	340 Public Education	350 District	360 Capital Outlay	370 Nonvoted Capital	Voted	Other	ARRA
monares a significant services and services and a little	Account Number	1 Otals	Bond Issues	Act	1011 15, F.S.,	Capital Outlay	Bonds	and	Improvement	Capital	Capital	Economic Stimulus
ESTIMATED REVENUES	Number		(COBI)	Bonds	Loans	(PECO)		Debt Service	(Section 1011 T1(2), F.S.)	Improvement	Projects	Capital Projects
EDERAL DIRECT SOURCES												
Miscellaneous Federal Direct	3199			1								
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL.							700070		l i			
Miscellaneous Federal Through State	3299			ti								
Total Federal Through State and Local	3200											1
STATE SOURCES:			******					100.4	ľ			
CO&DS Distributed	3321	7,600.00						7,600 00				
Interest on Undistributed CO&DS	3325	600.00	Works-					600 00	<u> </u>	10000000		
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341		Wallest .									
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	52,113.00				52,113.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395		765									
Class Size Reduction Capital Outlay	3396				F-1700			0.000			1	
Charter School Capital Outlay Funding	3397										1	
Other Miscellaneous State Revenues	3399		7					3/4				
Total State Sources	3300	60,313.00			1	52,113.00		8,200.00				
LOCAL SOURCES:			b samen			Contract of the second				35 - \$5 PAW		
District Local Capital Improvement Tax	3413	350,568.00			46.000000000000000000000000000000000000				350,568 00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	170,000 00				1000					170,000 00	
Tax Redemptions	3421				100							
Investment Income	3430											2
Gifts, Grants and Bequests	3440						9920000					
Miscellaneous Local Sources	3490	177.00										
Impact Fees	3496	****					200					
Refunds of Prior Year's Expenditures	3497	101 104 105 105 105 105 105 105 105 105 105 105			577			100		20		
Total Local Sources	3400	520,568.00							350,568.00		170,000 00	
TOTAL ESTIMATED REVENUES		580,881.00			1	52,113.00		8,200.00	350,568.00		170,000 00	
OTHER FINANCING SOURCES		1				****					la contraction of the contractio	
Issuance of Bonds	3710	1				5500						
Loans	3720		63,000									
Sale of Capital Assets	3730			356.00			2 - 52				1	
Loss Recoveries	3740	2) WOS								7 707000	CONTRACT S	
Proceeds of Lease-Purchase Agreements	3750						1	1911			1	
Proceeds from Special Facility Construction Account	3770		932330									
Transfers In:	1 1								1 1			
From General Fund	3610							n				
From Debt Service Funds	3620		94000			20.70				3		
From Special Revenue Funds	3640							HXC-W			1	
Interfund (Capital Projects Only)	3650											1
From Permanent Funds	3660	64 (14 - 14) 4 (14 - 14)									1	
From Internal Service Funds	3670								1			
From Enterprise Funds	3690				1						4	
Total Transfers In	3600							451.81				-
TOTAL OTHER FINANCING SOURCES			<u> </u>		1 - 40 - 6							
Fund Balance, July 1, 2016	2800	288,732 41						10,961 96	53,512.61		224,257 84	-
TOTAL ESTIMATED REVENUES, OTHER						100		Declaration of the second	10% Clg.C & ACM C 1000.		10000000000000	
FINANCING SOURCES AND FUND BALANCES		869,613.41		- 2	200000	_52,113 00		19,161 96	404,080 61		394,257,84	1

DISTRICT SCHOOL BOARD OF LIBERTY COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2017

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

			310	320	330	340	350	360	370	380	390	Page 399
APPROPRIATIONS	Account Number	Totals	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011 14 & 1011 15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service	Nonvoted Capital Improvement	Voted Capital	Other Capital	ARRA Economic Stimulu
Appropriations: (Functions 7400 9200)			(000)	John	LOUIS	(FECU)		Debt Service	(Section 1011.71(2), F.S.)	Improvement	Projects	Capital Projects
Library Books (New Libraries)	610									1	i	
Audiovisual Materials	620						77 W.G.	-				
Buildings and Fixed Equipment	630			705.00								
Furniture, Fixtures and Equipment	640	30,000.00		399			***	 				
Motor Vehicles (Including Buses)	650	156,938.00						 	156,938 00		30,000 00	
Land	660			-			-		156,938 00			
Improvements Other Than Buildings	670	2,000.00			1	-			2,000 00			
Remodeling and Renovations	680	135,117.57	0-00			52,113 00		19,161.96	45,142 61		10.000.00	
Computer Software	690	51,300.00		5 - 10 - 2 50		35,110 00	****	17,101 90	43,142 61	10.7	18,700 00	
Redemption of Principal	710			100				 	-		51,300 00	
Interest	720			****			*					
Dues and Fees	730			*								500
TOTAL APPROPRIATIONS	-	375,355.57		<u> </u>		52,113.00		19,161 96	204,080 61		140.44	_
OTHER FINANCING USES:						25,112,00		19,161 96	204,080 61		100,000.00	
Transfers Out: (Function 9700)								i i				
To General Fund	910	200,000 00			i				200,000,00		-	
To Debt Service Funds	920			-	1				200,000 00			W 100 Err
To Special Revenue Funds	940		1	***************************************								
Interfund (Capital Projects Only)	950			-	1							
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990		2				-					
Total Transfers Out	9700	200,000.00			1				200,000.00			
TOTAL OTHER FINANCING USES		200,000.00				2000			200,000.00			
Nonspendable Fund Balance, June 30, 2017	2710		0.000				***					
Restricted Fund Balance, June 30, 2017	2720	294,257 B4					77 366					
Committed Fund Balance, June 30, 2017	2730	274,237,04		***	+						294,257.84	
Assigned Fund Balance, June 30, 2017	2740				 			 		3.1		
Unassigned Fund Balance, June 30, 2017	2750											
TOTAL ENDING FUND BALANCES	2700	294,257,84		-0. 2	1			-				-400
FOTAL APPROPRIATIONS, OTHER FINANCING USES											294,257.84	
AND FUND BALANCES		869,613.41		1		52,113.00		19,161.96	404,080 61		394,257,84	

For Fiscal Year Ending June 30, 2017

SECTION IX. PERMANENT FUND - FUND 000

Page 20

		1 1150 20
	Account	
ESTIMATED REVENUES	Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	19374
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	844660
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	000010001000
From Capital Projects Funds	3630	Berlation
From Special Revenue Funds	3640	
From Internal Service Funds	3670	g 4/324901
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		7000 T
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER		
FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2017

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2017

Restricted Fund Balance, June 30, 2017

Committed Fund Balance, June 30, 2017

Unassigned Fund Balance, June 30, 2017

TOTAL APPROPRIATIONS, OTHER FINANCING

TOTAL ENDING FUND BALANCE

USES AND FUND BALANCE

Assigned Fund Balance, June 30, 2017

2710

2720

2730

2740

2750

2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	***							
Student Support Services	6100						3		
Instructional Media Services	6200		A 730 730						
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500					55			
Board	7100		1				i		
General Administration	7200		T T						
School Administration	7300		i						
Facilities Acquisition and Construction	7400		i			3070			
Fiscal Services	7500	5000	i			350		*	(2000)
Central Services	7700		1						
Student Transportation Services	7800								
Operation of Plant	7900	2 - 44							
Maintenance of Plant	8100	o 1917-191 15 107 16		D OF A MARKET DE AND		V/2			
Administrative Technology Services	8200		1						
Community Services	9100								
Debt Service	9200							x	
Other Capital Outlay	9300							W. SERVICE TO SERVICE THE	
TOTAL APPROPRIATIONS		6							-
OTHER FINANCING USES:				Attacked to the second	*		-%		·
Transfers Out: (Function 9700)			į.						
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930	50 to 100500 Sec. 100							
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								

SECTION X. ENTERPRISE FUNDS				Υ	Υ		т		Page
ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:								2407-47	
Charges for Services	3481					22.00			
Charges for Sales	3482	1.6				ľ			
Premium Revenue	3484								10.55
Other Operating Revenues	3489		Ť			1			
Total Operating Revenues								Ť	
NONOPERATING REVENUES									
Investment Income	3430								
Gifts, Grants and Bequests	3440	THE LEADING	i i			1	1		
Other Miscellaneous Local Sources	3495				\	1	 		
Loss Recoveries	3740				1		+		
Gain on Disposition of Assets	3780		† 		†	 	 	2000	
Total Nonoperating Revenues	3700			-		 	-		
Transfers In:			+		 		 	2701	1 1 1 1 1
From General Fund	3610								
From Debt Service Funds	3620		 				<u> </u>		-
From Capital Projects Funds	3630		In the second se						
From Special Revenue Funds	3640		+				-		
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds			-		<u> </u>	ļ	-		
From Internal Service Funds	3660							-	
Total Transfers In	3670 3600				<u> </u>	ļ	-		
					<u> </u>	<u></u>			
Net Position, July 1, 2016	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		117.00							
ESTIMATED EXPENSES	Object					Ì			
OPERATING EXPENSES (Function 9900)			1				1		
Salaries	100								
Employee Benefits	200	1477 1777				 	1		
Purchased Services	300		i e			1	-		
Energy Services	400		1		†				
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	**						 	
Total Operating Expenses								i i	
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810	- Maria				†			
Total Nonoperating Expenses							1	-	
Transfers Out: (Function 9700)			<u> </u>		To to the total of	 	1		
To General Fund	910								
To Debt Service Funds	920						 	†	
To Capital Projects Funds	930		2017-01-11				 		
To Special Revenue Funds	940		1			1		i fee	
Interfund Transfers (Enterprise Funds Only)	950					1		1	78-20-10-20-
To Permanent Funds	960				†	†	 		1702
To Internal Service Funds	970				 	1	†	<u> </u>	†
Total Transfers Out	9700		i i	-			+	7	
Net Position, June 30, 2017	2780	-				1	1	†	
TOTAL OPERATING EXPENSES, NONOPERATING									
EXPENSES, TRANSFERS OUT AND NET POSITION			1		l				

SECTION XL INTERNAL SERVICE FUNDS

ESTHATE REVENUES			**************************************	711	712	713	714	715	731	P ₁
Peguns Service Servi	ESTIMATED REVENUES		Totals	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance		A CONTRACT OF THE PARTY OF THE	Other Internal
Page Page		Number							Programs	Service
Clayer for Schole										
Pentius Revenues										
Other Openting Revenues										
Total Operating Receives										
Description for the property of the property		3489						2 (d)		
Investment home										
Selfs Contains and Bequests						1				1
Other Miscellaneous Local Sources 3495										
Loss Recycles 3740	Gifts, Grants and Bequests	3440								
Cain on Disposition of Atasts 3789		3495					<u> </u>			
Total Nesopenting Revenues marker like From General Fund 5610 From Capital Projects Funds 5620 From Capital Projects Funds 5630 From Capital Projects Funds 5630 From Special Revenue Funds 5640 Interfund (Internal Service Funds Only) 5650 From Special Revenue Funds 5660 From Better Funds 5660 From Enterprise Funds 56	Loss Recoveries	3740								
Select Service Servi		3780								
From Center Funds	Total Nonoperating Revenues									i
From Debt Service Funds	ransfers In:						1000			
From Special Projects Funds 3450		3610								
From Secial Revenue Funds	From Debt Service Funds	3620						***		
Interfund (Internal Service Funds Only) 3550	From Capital Projects Funds	3630					-			-
From Enterprise Funds	From Special Revenue Funds	3640								
From Enterprise Funds	Interfund (Internal Service Funds Only)	3650		1	*****	i -				
Total Transfers In	From Permanent Funds	3660				 				
## Position_July_1, 2016 2880	From Enterprise Funds	3690		0.0000						
### Description of Assets September Se	Total Transfers In	3600								
ESTIMATED EXPENSES Object	et Position, July 1, 2016	2880								30%
ESTIMATED EXPENSES Object	OTAL OPERATING REVENUES, NONOPERATING						 			
ESTIMATED EXPENSES Object	REVENUES, TRANSFERS IN AND NET POSITION	1						1		
Salaries	ESTIMATED EXPENSES	Object						-		
Salaries	PERATING EXPENSES: (Function 9900)									
Employee Benefits		100								ľ
Purchased Services										
Energy Services				 	-		 			
Materials and Supplies 500				+						-
Capital Outlay										
Other (including Depreciation) 700				1			<u> </u>			
Total Operating Expenses										
ONOPERATING EXPENSES: (Function 9900)				 		-				
Interest							 			
Loss on Disposition of Assets 810 Total Nonoperating Expenses 90 consigner Out: (Function 9700) 910 To General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930		720								
To General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930										
To General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930	Total Nonoperating Expenses	****	-			ALCO I				
To Debt Service Funds 920 To Capital Projects Funds 930		- A	one -		AL .					
To Debt Service Funds 920 To Capital Projects Funds 930	To General Fund	910								
To Capital Projects Funds 930	To Debt Service Funds									
To Special Revenue Funds				1				_		
	To Special Revenue Funds	940		*	57					
Interfund Transfers (Internal Service Funds Only) 950					A 1977 1					
To Permanent Funds 960	To Permanent Funds									
To Enterprise Funds 990	To Enterprise Funds				/		 	-		
Total Transfers Out 9700			90000							
et Position, June 30, 2017 2780	et Position, June 30, 2017	The state of the s	555	1 2 2						
OTAL OPERATING EXPENSES, NONOPERATING	OTAL OPERATING EXPENSES, NONOPERATING		li san			i -				
XPENSES, TRANSFERS OUT AND NET POSITION	XPENSES, TRANSFERS OUT AND NET POSITION								P.	