

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

SECTION II. GENERAL FUND - FUND 100		Page 2
ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	112,624.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	112,624.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	99,755.00
National Forest Funds	3255	
Federal Through Local	3280	1,121.48
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	100,876.48
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	16,885,596.00
Workforce Development	3315	2,989,183.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	892.37
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	3,264,596.00
Florida School Recognition Funds	3361	82,796.00
Voluntary Prekindergarten Program (VPK)	3371	188,028.73
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	5,100.00
Total State	3300	23,639,442.10
<i>LOCAL:</i>		
District School Taxes	3411	4,728,216.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	51,425.02
Gifts, Grants and Bequests	3440	8,800.00
Adult General Education Course Fees	3461	300.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	520,000.00
Continuing Workforce Education Course Fees	3463	6,062.00
Capital Improvement Fees	3464	1,794.20
Postsecondary Lab Fees	3465	100,000.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	1,432.75
Financial Aid Fees	3468	1,691.00
Other Student Fees	3469	2,365.24
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	424,349.30
Total Local	3400	5,846,435.51
TOTAL ESTIMATED REVENUES		29,699,378.09
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	910.82
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	185,648.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	185,648.00
TOTAL OTHER FINANCING SOURCES		186,558.82
Fund Balance, July 1, 2016	2800	9,576,295.27
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		39,462,232.18

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

SECTION II. GENERAL FUND - FUND 100 (Continued) Page 3

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	23,147,348.30	15,923,670.74	3,779,448.60	476,836.36	42,296.13	1,985,108.58	634,893.42	305,094.47
Student Support Services	6100	1,433,029.14	965,877.86	234,394.31	211,455.00		12,500.83	7,151.14	1,650.00
Instructional Media Services	6200	485,182.36	319,688.00	93,422.76	5,400.00		2,111.40	51,508.34	13,051.86
Instruction and Curriculum Development Services	6300	245,077.90	160,726.00	35,862.38	2,210.09		44,079.43		2,200.00
Instructional Staff Training Services	6400	187,838.12	103,825.00	27,367.01	41,045.60			20.00	15,580.51
Instruction-Related Technology	6500	639,141.19	292,615.00	91,532.51	114,430.00	700.00	3,602.43	63,372.27	72,888.98
Board	7100	509,586.15	131,000.00	90,753.20	247,100.00		1,500.00	21,732.95	17,500.00
General Administration	7200	287,890.62	164,434.50	76,756.12	17,400.00	100.00	5,200.00	2,000.00	22,000.00
School Administration	7300	2,541,954.88	1,920,280.56	515,571.07	61,164.38	3,200.00	22,643.87	5,250.00	13,845.00
Facilities Acquisition and Construction	7400	245,515.00						245,515.00	
Fiscal Services	7500	677,540.37	443,073.00	91,757.07	80,600.00		13,000.00	37,610.30	11,500.00
Food Service	7600	6,334.20	6,334.20						
Central Services	7700	394,726.41	250,376.00	65,351.51	60,277.26		4,831.64	1,040.00	12,850.00
Student Transportation Services	7800	2,392,865.12	1,027,840.37	487,558.61	252,624.21	350,936.43	239,647.05		34,258.45
Operation of Plant	7900	2,262,695.82		2,561.94	1,250,977.20	1,008,556.68	600.00		
Maintenance of Plant	8100	1,162,540.29	362,425.20	99,227.94	295,001.76	8,000.00	250,127.14	147,558.25	200.00
Administrative Technology Services	8200	324,670.67	70,019.00	16,017.49	235,384.18		950.00	2,300.00	
Community Services	9100	112,728.42		159.00	15,000.00		701.45		96,867.97
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		37,056,664.96	22,142,185.43	5,707,741.52	3,366,906.04	1,413,789.24	2,586,603.82	1,219,951.67	619,487.24
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	50,000.00							
Total Transfers Out	9700	50,000.00							
TOTAL OTHER FINANCING USES		50,000.00							
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730	2,000,000.00							
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750	355,567.22							
TOTAL ENDING FUND BALANCE	2700	2,355,567.22							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		39,462,232.18							

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,257,818.44
USDA-Donated Commodities	3265	98,700.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,356,518.44
<i>STATE:</i>		
School Breakfast Supplement	3337	9,526.00
School Lunch Supplement	3338	13,110.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	22,636.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	295,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	295,000.00
TOTAL ESTIMATED REVENUES		1,674,154.44
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, 2016	2800	340,921.38
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,015,075.82

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	319,690.00
Employee Benefits	200	146,027.12
Purchased Services	300	1,110,483.16
Energy Services	400	20,810.00
Materials and Supplies	500	35,575.00
Capital Outlay	600	36,834.00
Other	700	4,735.16
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	1,674,154.44
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, 2017	2710	
Restricted Fund Balance, June 30, 2017	2720	340,921.38
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	340,921.38
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,015,075.82

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	68,131.76
Miscellaneous Federal Direct	3199	3,882.13
Total Federal Direct	3100	72,013.89
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	265,724.17
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	12,477.46
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	120,726.42
Individuals with Disabilities Education Act (IDEA)	3230	576.78
Elementary and Secondary Education Act, Title I	3240	
Language Instruction - Title III	3241	184,033.35
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	2,084.54
Total Federal Through State And Local	3200	585,622.72
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	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		657,636.61
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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		657,636.61

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
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For Fiscal Year Ending June 30, 2017

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

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	303,241.46	74,109.57	18,306.51	53,283.38		11,813.37	123,624.63	22,104.00
Student Support Services	6100	61,017.24	44,889.93	13,314.41	755.83		2,057.07		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	9,261.92		3,956.92				5,000.00	305.00
Instructional Staff Training Services	6400	187,229.18	69,193.50	221.51	85,387.43		9,471.09		22,955.65
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	22,972.92							22,972.92
School Administration	7300	1,900.00			1,900.00				
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	72,013.89							72,013.89
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		657,636.61	188,193.00	35,799.35	141,326.64		23,341.53	128,624.63	140,351.46
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, 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		657,636.61							

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, 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	32,230.00	32,230.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	32,230.00	32,230.00						
<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		32,230.00	32,230.00						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<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 Balance, July 1, 2016	2800	1,628.08	1,628.08						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		33,858.08	33,858.08						

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, 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	29,000.00	29,000.00						
Interest	720	3,230.00	3,230.00						
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	32,230.00	32,230.00						
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720	1,628.08	1,628.08						
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCES	2700	1,628.08	1,628.08						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		33,858.08	33,858.08						

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
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SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	110,166.00						110,166.00				
Interest on Undistributed CO&DS	3325	394.00						394.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	110,560.00						110,560.00				
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	1,305,050.66							1,305,050.66			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	210.09				99.30		0.14	110.65			
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	1,305,260.75				99.30		0.14	1,305,161.31			
TOTAL ESTIMATED REVENUES		1,415,820.75				99.30		110,560.14	1,305,161.31			
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770	9,226,361.00				9,226,361.00						
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650	762,548.14				762,548.14						
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600	762,548.14				762,548.14						
TOTAL OTHER FINANCING SOURCES		9,988,909.14				9,988,909.14						
Fund Balance, July 1, 2016	2800	185,088.52						339.58	184,748.94			
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		11,589,818.41				9,989,008.44		110,899.72	1,489,910.25			

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
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SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400 9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	7,901,685.83				7,901,685.83						
Furniture, Fixtures and Equipment	640	1,427,424.38				1,427,424.38						
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670	111,007.82							111,007.82			
Remodeling and Renovations	680	541,266.43							541,266.43			
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		9,981,384.46				9,329,110.21			652,274.25			
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	185,648.00							185,648.00			
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950	762,548.14						110,560.14	651,988.00			
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	948,196.14						110,560.14	837,636.00			
TOTAL OTHER FINANCING USES		948,196.14						110,560.14	837,636.00			
Nonspendable Fund Balance, June 30, 2017	2710											
Restricted Fund Balance, June 30, 2017	2720	660,237.81				659,898.23		339.58				
Committed Fund Balance, June 30, 2017	2730											
Assigned Fund Balance, June 30, 2017	2740											
Unassigned Fund Balance, June 30, 2017	2750											
TOTAL ENDING FUND BALANCES	2700	660,237.81				659,898.23		339.58				
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		11,589,818.41				9,989,008.44		110,899.72	1,489,910.25			

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
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SECTION X. ENTERPRISE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	911 PAEC Risk Mgt. Property Casualty	912 PAEC Risk Mgt. Health	913 Self-Insurance Consortium	915 ARRA Race-to-the-Top	917 ARRA Other Stimulus	921 PAEC-Programs Other Than Risk Mgt.	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	1,885,934.16						1,885,934.16	
Charges for Sales	3482	12,600.00						12,600.00	
Premium Revenue	3484	21,647,508.00	7,079,051.00	14,568,457.00					
Other Operating Revenues	3489	173,200.00						173,200.00	
Total Operating Revenues		23,719,242.16	7,079,051.00	14,568,457.00				2,071,734.16	
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	95,000.00	75,000.00	10,000.00				10,000.00	
Gifts, Grants and Bequests	3440	1,257,465.33						1,257,465.33	
Other Miscellaneous Local Sources	3495	151,351.00						151,351.00	
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		1,503,816.33	75,000.00	10,000.00				1,418,816.33	
<i>Transfers In:</i>									
From General Fund	3610	50,000.00						50,000.00	
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600	50,000.00						50,000.00	
Net Position, July 1, 2016	2880	12,863,279.45	12,944,166.72	(5,401.77)		2,039.04	953.16	(78,477.70)	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		38,136,337.94	20,098,217.72	14,573,055.23		2,039.04	953.16	3,462,072.79	
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	1,770,549.50	214,000.00	81,900.00				1,474,649.50	
Employee Benefits	200	479,893.67	49,770.00	22,257.00				407,866.67	
Purchased Services	300	8,262,028.85	3,907,250.00	2,849,300.00				1,505,478.85	
Energy Services	400	42,537.60						42,537.60	
Materials and Supplies	500	173,150.92	18,500.00					154,650.92	
Capital Outlay	600	103,036.94	29,950.00					73,086.94	
Other (including Depreciation)	700	15,501,721.10	3,700,800.00	11,625,000.00				175,921.10	
Total Operating Expenses		26,332,918.58	7,920,270.00	14,578,457.00				3,834,191.58	
<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, 2017	2780	11,803,419.36	12,177,947.72	(5,401.77)		2,039.04	953.16	(372,118.79)	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		38,136,337.94	20,098,217.72	14,573,055.23		2,039.04	953.16	3,462,072.79	

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

SECTION XI. INTERNAL SERVICE FUNDS

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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 Revenues	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 (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2016	2880	1,723,651.89		1,723,651.89					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,723,651.89		1,723,651.89					
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2017	2780	1,723,651.89		1,723,651.89					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,723,651.89		1,723,651.89					