

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		931,681,342.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.1920	
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.3500	
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.2900	

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	118,489.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	118,489.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	73,000.00
National Forest Funds	3255	
Federal Through Local	3280	909.85
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	73,909.85
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	18,033,043.00
Workforce Development	3315	2,351,526.00
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	1,334.37
District Discretionary Lottery Funds	3344	5,476.00
Class Size Reduction Operating Funds	3355	3,245,814.00
Florida School Recognition Funds	3361	74,117.00
Voluntary Prekindergarten Program (VPK)	3371	170,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	26,412.90
Total State	3300	24,130,973.27
<i>LOCAL:</i>		
District School Taxes	3411	4,418,406.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	134,000.00
Gifts, Grants and Bequests	3440	7,200.00
Adult General Education Course Fees	3461	300.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	560,000.00
Continuing Workforce Education Course Fees	3463	2,290.00
Capital Improvement Fees	3464	431.60
Postsecondary Lab Fees	3465	130,000.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	8,500.00
Financial Aid Fees	3468	379.10
Other Student Fees	3469	858.60
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	454,678.44
Total Local	3400	5,717,043.74
TOTAL ESTIMATED REVENUES		30,040,415.86
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	13,619.81
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	156,875.78
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	156,875.78
TOTAL OTHER FINANCING SOURCES		170,495.59
Fund Balance, July 1, 2018	2800	9,456,820.01
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		39,667,731.46

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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	20,623,802.18	12,649,515.77	3,826,615.63	765,205.23	12,550.00	2,249,447.80	833,596.98	286,870.77
Student Support Services	6100	1,747,450.23	1,179,755.80	330,239.12	201,115.50		16,868.66	9,977.62	9,493.53
Instructional Media Services	6200	515,880.53	306,840.04	90,030.82	58,085.20		3,202.00	52,946.42	4,776.05
Instruction and Curriculum Development Services	6300	386,893.73	273,935.04	51,984.27	3,521.00		53,793.92		3,659.50
Instructional Staff Training Services	6400	201,577.01	111,300.00	33,921.97	45,405.15			20.00	10,929.89
Instruction-Related Technology	6500	417,197.26	158,391.99	55,675.16	72,215.41	700.00	5,250.13	123,564.57	1,400.00
Board	7100	494,825.58	136,511.45	105,714.13	225,700.00		1,200.00	700.00	25,000.00
General Administration	7200	367,627.11	228,859.37	85,357.74	22,570.00	100.00	6,400.00	2,000.00	22,340.00
School Administration	7300	2,642,772.21	1,921,272.45	554,929.17	82,407.68	4,700.00	27,907.00	35,872.99	15,682.92
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	626,909.48	368,130.01	100,694.49	118,550.00		14,500.00	13,524.98	11,510.00
Food Service	7600	3,741.40							3,741.40
Central Services	7700	255,166.55	127,165.18	40,350.14	66,527.41		8,047.82	200.00	12,876.00
Student Transportation Services	7800	2,121,417.24	841,749.32	463,007.90	222,462.50	317,631.52	192,701.00	17,000.00	66,865.00
Operation of Plant	7900	2,541,979.91	80,390.00	21,927.51	1,334,796.40	1,060,276.00	1,352.00	42,988.00	250.00
Maintenance of Plant	8100	746,808.47	287,447.02	102,883.84	156,886.74	5,630.00	139,040.75	44,120.12	10,800.00
Administrative Technology Services	8200	230,250.17	124,140.97	31,330.86	69,635.00		2,843.34	2,150.00	150.00
Community Services	9100	30,206.04		26.00			807.00		29,373.04
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		33,954,505.10	18,795,404.41	5,894,688.75	3,445,083.22	1,401,587.52	2,723,361.42	1,178,661.68	515,718.10
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	75,000.00							
Total Transfers Out	9700	75,000.00							
TOTAL OTHER FINANCING USES		75,000.00							
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720	1,492,000.00							
Committed Fund Balance, June 30, 2019	2730	2,265,231.16							
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750	1,880,995.20							
TOTAL ENDING FUND BALANCE	2700	5,638,226.36							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		39,667,731.46							

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,130,300.00
USDA-Donated Commodities	3265	112,912.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,243,212.00
<i>STATE:</i>		
School Breakfast Supplement	3337	8,568.00
School Lunch Supplement	3338	12,060.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	20,628.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	407,914.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	407,914.00
TOTAL ESTIMATED REVENUES		1,671,754.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	516,946.20
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,188,700.20

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	304,668.33
Employee Benefits	200	139,635.90
Purchased Services	300	1,153,120.78
Energy Services	400	23,647.43
Materials and Supplies	500	32,273.78
Capital Outlay	600	36,834.00
Other	700	4,690.16
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		1,694,870.38
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, 2019	2710	
Restricted Fund Balance, June 30, 2019	2720	493,829.82
Committed Fund Balance, June 30, 2019	2730	
Assigned Fund Balance, June 30, 2019	2740	
Unassigned Fund Balance, June 30, 2019	2750	
TOTAL ENDING FUND BALANCE	2700	493,829.82
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,188,700.20

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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

	Account Number	
ESTIMATED REVENUES		
<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	23,014.33
Miscellaneous Federal Direct	3199	1,181.81
Total Federal Direct	3100	24,196.14
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	196,712.17
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	60,293.19
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	388,817.33
Individuals with Disabilities Education Act (IDEA)	3230	149,361.26
Elementary and Secondary Education Act, Title I	3240	285,019.21
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	11,152.70
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	49,762.54
Total Federal Through State And Local	3200	1,141,118.40
<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		1,165,314.54
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, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,165,314.54

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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

Page 7

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	436,740.06	97,004.96	24,673.18	119,153.44		79,203.15	87,761.01	28,944.32
Student Support Services	6100	107,047.25	68,156.70	35,046.55	1,844.00			2,000.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	21,278.12	3,098.95	3,458.99	14,300.00				420.18
Instructional Staff Training Services	6400	495,336.19	111,619.04	34,300.35	249,336.17		8,501.00		91,579.63
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	45,541.42							45,541.42
School Administration	7300	17,100.02			17,100.02				
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	2,000.00			2,000.00				
Student Transportation Services	7800	16,075.34	3,948.06	446.19	7,901.38	3,779.71			
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	24,196.14							24,196.14
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,165,314.54	283,827.71	97,925.26	411,635.01	3,779.71	87,704.15	89,761.01	190,681.69
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,165,314.54							

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION VI. 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	4,000.00	4,000.00						
SBE/COBI Bond Interest	3326	22.23	22.23						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	4,022.23	4,022.23						
<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		4,022.23	4,022.23						
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, 2018	2800	315.54	315.54						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,337.77	4,337.77						

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS (Continued)

Page 11

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	4,000.00	4,000.00						
Interest	720	180.00	180.00						
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	4,180.00	4,180.00						
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, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720	157.77	157.77						
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCES	2700	157.77	157.77						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,337.77	4,337.77						

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION VII. 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	98,900.00						98,900.00				
Interest on Undistributed CO&DS	3325	2,700.00						2,700.00				
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341	500,000.00									500,000.00	
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	111,673.00									111,673.00	
Total State Sources	3300	713,273.00						101,600.00			611,673.00	
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	1,215,598.24							1,215,598.24			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	14,502.26				17.13		191.59	14,293.54			
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	1,230,100.50				17.13		191.59	1,229,891.78			
TOTAL ESTIMATED REVENUES		1,943,373.50				17.13		101,791.59	1,229,891.78		611,673.00	
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											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2018	2800	1,176,548.83				25,777.15		101,746.31	1,049,025.37			
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,119,922.33				25,794.28		203,537.90	2,278,917.15		611,673.00	

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION VII. 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	21,216.00							21,216.00			
Furniture, Fixtures and Equipment	640	514,829.52							14,829.52		500,000.00	
Motor Vehicles (Including Buses)	650	156,628.00							156,628.00			
Land	660											
Improvements Other Than Buildings	670	161,870.15							50,197.15		111,673.00	
Remodeling and Renovations	680	1,899,960.70							1,899,960.70			
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		2,754,504.37							2,142,831.37		611,673.00	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	156,875.78				23,286.78			133,589.00			
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990	2,362.00				2,362.00						
Total Transfers Out	9700	159,237.78				25,648.78			133,589.00			
TOTAL OTHER FINANCING USES		159,237.78				25,648.78			133,589.00			
Nonspendable Fund Balance, June 30, 2019	2710											
Restricted Fund Balance, June 30, 2019	2720	206,180.18				145.50		203,537.90	2,496.78			
Committed Fund Balance, June 30, 2019	2730											
Assigned Fund Balance, June 30, 2019	2740											
Unassigned Fund Balance, June 30, 2019	2750											
TOTAL ENDING FUND BALANCES	2700	206,180.18				145.50		203,537.90	2,496.78			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,119,922.33				25,794.28		203,537.90	2,278,917.15		611,673.00	

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION IX. ENTERPRISE FUNDS

Page 16

ESTIMATED REVENUES	Account Number	Totals	911 Risk Management Property Casualty	912 Risk Management Group Health	913 Self-Insurance Consortium	915 ARRA - Race-to-the-Top	917 ARRA - Other Stimulus	921 Programs Other Than Risk Management	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	2,278,878.84						2,278,878.84	
Charges for Sales	3482								
Premium Revenue	3484	21,034,192.00	6,213,027.00	14,821,165.00					
Other Operating Revenues	3489	186,919.30						186,919.30	
Total Operating Revenues		23,499,990.14	6,213,027.00	14,821,165.00				2,465,798.14	
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	238,100.00	100,000.00	112,000.00				26,100.00	
Gifts, Grants and Bequests	3440	3,312,478.47						3,312,478.47	
Other Miscellaneous Local Sources	3495	255,477.73						255,477.73	
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		3,806,056.20	100,000.00	112,000.00				3,594,056.20	
<i>Transfers In:</i>									
From General Fund	3610	75,000.00						75,000.00	
From Debt Service Funds	3620								
From Capital Projects Funds	3630	2,362.00						2,362.00	
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600	77,362.00						77,362.00	
Net Position, July 1, 2018	2880	12,319,592.23	11,992,948.15	802.48		683.37	27.21	325,131.02	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		39,703,000.57	18,305,975.15	14,933,967.48		683.37	27.21	6,462,347.36	
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	2,928,873.22	226,250.00	84,500.00				2,618,123.22	
Employee Benefits	200	716,130.30	59,274.00	24,365.00				632,491.30	
Purchased Services	300	8,852,994.88	3,237,198.00	3,299,300.00				2,316,496.88	
Energy Services	400	47,407.06						47,407.06	
Materials and Supplies	500	234,528.99	18,500.00					216,028.99	
Capital Outlay	600	91,499.28	17,450.00					74,049.28	
Other (including Depreciation)	700	15,258,599.63	3,500,800.00	11,525,000.00		683.37	27.21	232,089.05	
Total Operating Expenses		28,130,033.36	7,059,472.00	14,933,165.00		683.37	27.21	6,136,685.78	
<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, 2019	2780	11,572,967.21	11,246,503.15	802.48				325,661.58	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		39,703,000.57	18,305,975.15	14,933,967.48		683.37	27.21	6,462,347.36	

DISTRICT SCHOOL BOARD OF WASHINGTON COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION X. INTERNAL SERVICE FUNDS

Page 17

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, 2018	2880	2,427,874.49		2,427,874.49					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		2,427,874.49		2,427,874.49					
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, 2019	2780	2,427,874.49		2,427,874.49					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		2,427,874.49		2,427,874.49					