

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2014-15

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		17,187,371,998.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.9930	4.9930
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	7.2410	7.2410

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	279,000.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	279,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,279,479.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	81.23
Total Federal Through State and Local	3200	1,279,560.23
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	120,789,812.00
Workforce Development	3315	
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	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	207,568.85
District Discretionary Lottery Funds	3344	367,581.00
Class Size Reduction Operating Funds	3355	41,266,222.00
Florida School Recognition Funds	3361	526,630.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	868,968.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
Other Miscellaneous State Revenue	3399	148,084.79
Total State	3300	164,174,866.64
<i>LOCAL:</i>		
District School Taxes	3411	97,875,652.00
Tax Redemptions	3421	770,304.02
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	82,500.00
Gifts, Grants and Bequests	3440	152,058.89
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	16,693,969.47
Total Local	3400	115,574,484.38
TOTAL ESTIMATED REVENUES		281,307,911.25
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	9,464.60
Loss Recoveries	3740	2,422.28
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,982,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,982,000.00
TOTAL OTHER FINANCING SOURCES		5,993,886.88
Fund Balance, July 1, 2014	2800	22,384,647.88
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		309,686,446.01

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION II - GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	181,595,596.73	110,852,467.26	37,439,935.19	21,220,340.14	1,590.07	7,352,904.33	610,115.38	4,118,044.36
Student Personnel Services	6100	13,406,261.81	10,466,934.70	2,794,983.11	89,022.77	1,308.94	49,288.03	2,385.23	2,338.03
Instructional Media Services	6200	4,169,481.52	2,946,268.62	866,647.81	67,965.50	3,284.44	20,080.54	259,433.46	5,781.15
Instruction and Curriculum Development Services	6300	1,591,947.70	1,110,620.71	284,959.68	85,407.98	577.81	55,091.79	31,394.73	23,955.00
Instructional Staff Training Services	6400	614,317.24	385,458.09	60,014.24	115,807.68		21,206.55	9,566.52	22,264.16
Instructional-Related Technology	6500	272,494.36	210,753.65	61,740.71					
Board	7100	882,382.82	186,450.75	101,986.10	538,288.63		10,397.61	1,640.73	23,619.00
General Administration	7200	2,373,304.10	1,459,157.93	426,741.69	449,559.87	2,010.86	6,224.48	2,282.97	27,326.30
School Administration	7300	21,326,148.98	16,606,941.13	4,487,699.11	124,114.09		52,357.82	15,559.66	39,477.17
Facilities Acquisition and Construction	7400	1,672,277.53	1,309,589.90	33,458.41	1,198,197.56		110.00	309,552.66	
Fiscal Services	7500	1,990,193.87	1,155,717.70	727,608.42	91,894.82		12,125.34	677.01	2,170.58
Food Service	7600	4,390.61					4,324.77	65.84	
Central Services	7700	4,569,693.47	2,006,207.25	634,812.72	1,799,370.77	12,131.13	88,175.19	18,398.49	10,597.92
Student Transportation Services	7800	20,700,715.64	10,436,977.42	3,013,198.86	615,639.75	3,912,554.59	1,456,427.33	63,099.48	1,202,818.21
Operation of Plant	7900	25,430,150.85	7,756,095.65	2,623,413.46	6,995,244.22	7,152,142.21	789,497.38	42,506.83	69,251.10
Maintenance of Plant	8100	7,083,046.88	2,953,462.24	867,881.38	2,748,301.03	169,279.91	308,126.70	31,230.62	4,765.00
Administrative Technology Services	8200	3,793,642.63	2,315,804.59	686,935.63	545,613.62	13,643.60	28,601.26	153,562.28	49,481.65
Community Services	9100	330,720.68	178,854.82	39,516.35	101,906.77		383.58	59.16	
Debt Service	9200	69,915.87							69,915.87
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		291,866,483.29	171,159,131.41	55,153,332.87	36,806,675.20	11,268,523.56	10,255,323.70	1,551,491.05	5,671,805.50
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920	1,513,552.09							
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970	429,215.00							
To Enterprise Funds	990								
Total Transfers Out	9700	1,942,767.09							
TOTAL OTHER FINANCING USES		1,942,767.09							
Nonspendable Fund Balance, June 30, 2015	2710	744,958.95							
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750	15,132,236.68							
TOTAL ENDING FUND BALANCE	2700	15,877,195.63							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		309,686,446.01							

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	14,690,465.38
USDA-Donated Commodities	3265	710,669.94
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	15,401,135.32
<i>STATE:</i>		
School Breakfast Supplement	3337	
School Lunch Supplement	3338	
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	75.22
Gifts, Grants and Bequests	3440	
Food Service	3450	4,781,103.66
Other Miscellaneous Local Sources	3495	1,086.90
Total Local	3400	4,782,265.78
TOTAL ESTIMATED REVENUES		20,183,401.10
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	4,866,700.32
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,050,101.42

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	5,849,539.88
Employee Benefits	200	2,757,039.40
Purchased Services	300	444,542.91
Energy Services	400	30,640.80
Materials and Supplies	500	10,430,031.16
Capital Outlay	600	1,367,279.75
Other	700	467,066.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	21,346,139.90
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	3,703,961.52
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	3,703,961.52
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,050,101.42

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	9,590.16
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	
Math & Science Partnerships - Title II, Part B	3226	2,695,397.43
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	10,186,892.28
Elementary and Secondary Education Act, Title I	3240	17,610,433.22
Adult General Education	3251	
Vocational Rehabilitation	3253	
Federal Through Local	3280	213,268.09
Miscellaneous Federal Through State	3299	1,117,018.82
Total Federal Through State And Local	3200	31,832,600.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	21,360.01
Total State	3300	21,360.01
<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		31,853,960.01
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		31,853,960.01

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION IV - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	14,364,685.07	7,789,303.86	2,919,358.80	1,273,315.62		1,455,530.03	706,452.97	220,721.79
Student Personnel Services	6100	434,991.12	239,834.16	83,486.24	59,160.60		52,210.40	299.72	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	4,976,969.07	3,376,292.83	979,893.00	374,879.87		147,530.22	80,632.09	17,921.06
Instructional Staff Training Services	6400	8,643,755.43	5,086,156.03	1,363,498.14	1,551,575.01		188,342.23	36,704.84	417,479.18
Instructional-Related Technology	6500	21,345.00			21,345.00				
Board	7100								
General Administration	7200	561,847.50							561,847.50
School Administration	7300	2,088.91	2,088.91						
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,462,899.96	68,308.10	19,213.04	24,373.15				34,395.67
Student Transportation Services	7800	2,650,263.11	439,475.00	245,655.48	1,964,132.63				
Operation of Plant	7900	12,069.97	8,376.17	1,721.80	1,972.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	39,656.87	26,597.10	5,809.32	7,250.45				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		31,853,960.01	17,036,432.16	5,619,633.82	5,278,004.33		1,843,432.88	824,089.62	1,252,365.20
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2730								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		31,853,960.01							

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
Instruction	5000		100	200	300	400	500	600	700
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries	Employees Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
Instruction	5000		100	200	300	400	500	600	700
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	175,758.19
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	175,758.19
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		175,758.19
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		175,758.19

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,241.72					73.54	29.98	1,000.00
Student Personnel Services	6100								
Instructional Media Services	6200								
Instructional and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	138,088.17	79,661.88	14,607.24	18,060.00		11,281.00		14,478.05
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	35,825.70							35,825.70
School Administration	7300								
Facilities Acquisition and Construction	7400								
Facilities Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	600.00	600.00						
Maintenance of Plant	8100								
Administrative Technology Services	8200	2.60		2.60					
Community Services	9100								
Other Capital Outlay	9300							29.98	
TOTAL APPROPRIATIONS		175,758.19	80,261.88	14,609.84	18,198.20		11,354.54	29.98	51,303.75
OTHER FINANCING USES:									
<i>Transfers Out (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		175,758.19							

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonpenalible Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA-Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199	1,048,528.00							
Total Federal Direct Sources	3100	1,048,528.00							1,048,528.00
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								1,048,528.00
STATE SOURCES:									
CO & DS Withheld for SBE/COBI Bonds	3322	762,125.00	762,125.00						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341	223,250.00		223,250.00					
Total State Sources	3300	985,375.00	762,125.00	223,250.00					
LOCAL SOURCES:									
District Debt Service, Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	2,033,903.00	762,125.00	223,250.00					1,048,528.00
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers In:									
From General Fund	3610	1,513,552.09						1,513,552.09	
From Capital Projects Funds	3630	25,173,190.09			104,505.00			23,789,877.04	
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	26,686,742.18			104,505.00			25,303,429.13	1,278,808.05
Total Transfers In	3600	26,686,742.18			104,505.00			25,303,429.13	1,278,808.05
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2014	2890	4,641,533.84	61,035.44	138,027.66				2,005,729.70	2,436,741.04
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									
		33,362,179.02	823,160.44	361,277.66	104,505.00			27,309,158.83	4,764,077.09

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS (Continued)

Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S., Loans	340 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	15,395,117.65	660,000.00	95,000.00				13,450,000.00	1,190,117.65
Interest	13,184,653.42	102,125.00	123,810.00	104,505.00			11,716,995.03	1,137,218.40
Dues and Fees	140,874.11		4,440.00				136,434.11	
Miscellaneous								
TOTAL APPROPRIATIONS	28,720,645.18	762,125.00	223,250.00	104,505.00			25,303,429.13	2,327,336.05
OTHER FINANCING USES:								
<i>Transfers Out: (Function 9700)</i>								
To General Fund	910							
To Capital Projects Funds	930							
To Special Revenue Funds	940							
Interfund (Debt Service Only)	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700							
TOTAL OTHER FINANCING USES								
Nonspendable Fund Balance, June 30, 2015	2710							
Restricted Fund Balance, June 30, 2015	2720	61,035.44	138,027.66				2,005,729.70	2,436,741.04
Committed Fund Balance, June 30, 2015	2730							
Assigned Fund Balance, June 30, 2015	2740							
Unassigned Fund Balance, June 30, 2015	2750							
TOTAL ENDING FUND BALANCES	2700	61,035.44	138,027.66				2,005,729.70	2,436,741.04
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		823,160.44	361,277.66	104,505.00			27,309,158.83	4,764,077.09

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS

Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay Debt Service	370 Nonvoted Capital Improvement (Section 1011.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARICA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:											
3199 Miscellaneous Federal Direct											
3100 Total Federal Direct Sources	3199										
FEDERAL THROUGH STATE AND LOCAL:											
3599 Miscellaneous Federal Through State											
3600 Total Federal Through State and Local	5200										
STATE SOURCES:											
3321 CO & DS Distributed											
3325 Interest on Undersubscribed CD & DS											
3351 Revolving Commission Funds											
3391 State Education Capital Outlay (PECO)	729,612.00										
3397 District Debt Program											
3398 District Debt Program											
3399 SMAR (State) Program											
3399 SMAR (State) Program											
3396 Class Size Reduction Capital Outlay - Stimulus Program											
3397 Charter School Capital Outlay Funding	1,151,621.00										
3397 Other Miscellaneous State Revenue											
3300 From State Sources	1,881,233.00										
LOCAL SOURCES:											
3413 District Local Capital Improvement Tax	24,749,815.67							24,749,815.67			
3418 County Local Sales Tax											
3419 School District Local Sales Tax	17,000,000.00								17,000,000.00		
3421 Tax Redemption											
3440 Investment Income											
3440 Gifts, Grants and Requests											
3490 Miscellaneous Local Revenues	4,554,328.08								4,554,328.08		
3497 Refunds of Prior Year's Expenditures											
3400 Total Local Sources	41,304,143.75							24,749,815.67		17,000,000.00	
TOTAL ESTIMATED REVENUES											
OTHER FINANCING SOURCES											
3710 Issuance of Bonds	43,185,376.75	1,881,233.00									
3720 Leases											
3730 Sale of Capital Assets											
3740 Loss Recoveries											
3750 Proceeds of Lease-Purchase Agreements											
3610 Transfer of Fund											
3620 From Debt Service											
3640 From Special Assessments											
3650 Internal (Capital Projects Only)	2,604,305.00			2,604,305.00							
3660 From Permanent Funds											
3670 From Internal Service Funds											
3690 From Enterprise Funds											
3600 Total Transfers In	2,604,305.00			2,604,305.00							
3800 Fund Balance, July 1, 2014	6,942,924.03			6,942,924.03							
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES											
	52,732,005.78	1,881,233.00		6,618,917.75			955,215.01	34,238,547.92		20,275,721.60	

DISTRICT SCHOOL BOARD OF ST. LOUIS COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Account Number	APPROPRIATIONS	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 101.1.4-15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 New/used Capital Improvement (Section 101.1.7(12), F.S.)	380 Used Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
610	Appropriations (Function 740(9320))	4,532,246							45,822.46			
620	Energy (New Expenses)	3,175.29							3,175.29			
630	Automotive Materials											
640	Buildings and Fixed Equipment	4,307,622.70							1,344,813.42		2,702,670.13	
650	Furniture, Fixtures and Equipment	3,191,422.40						259,949.15	3,191,742.40			
660	Motor Vehicle (Including Buses)											
670	Land	728,842.11							227,940.31		601.80	
680	Improvements Other Than Buildings	9,346,827.23			16,309.75	604,551.21		226,435.00	8,434,989.00		63,977.77	
690	Renovating and Repairs	26,807.42							10,957.42		15,560.00	
700	Computer Software											
710	Redemption of Principal											
720	Interest											
730	Disc and Fees											
740	Other	17,649,495.11			16,309.75	604,551.21		486,384.15	13,259,450.30		2,782,799.70	
910	TOTAL APPROPRIATIONS	5,982,000.00				1,151,621.09			4,830,379.09			
920	Transfers Out (Function 9700)	25,173,190.09							9,873,505.09		15,299,685.00	
940	To Debt Service Funds											
950	To Special Revenue Funds	2,604,505.00							2,604,505.00			
960	Interfund Capital Projects Only											
970	To Department Funds											
980	To Internal Service Funds											
990	To Enterprise Funds											
990	To Transfers Out	33,759,695.09				1,151,621.00			17,308,389.09		15,299,685.00	
2710	TOTAL OTHER FINANCING USES	33,759,695.09				1,151,621.00			17,308,389.09		15,299,685.00	
2720	Nonviable Fund Balance, June 30, 2015											
2730	Restricted Fund Balance, June 30, 2015	1,323,015.58			6,634,801.50	125,860.79		468,910.86	3,170,708.53		2,193,236.90	
2740	Committed Fund Balance, June 30, 2015											
2750	Assigned Fund Balance, June 30, 2015											
2760	Unassigned Fund Balance, June 30, 2015	1,323,015.58			6,634,801.50	125,860.79		468,910.86	3,170,708.53		2,193,236.90	
2770	TOTAL ENDING FUND BALANCES	1,323,015.58			6,634,801.50	125,860.79		468,910.86	3,170,708.53		2,193,236.90	
	TOTAL APPROPRIATIONS, OTHER FINANCING USES	52,732,205.78			6,618,591.75	1,881,233.00		955,295.01	34,238,547.92		20,275,721.60	
	AND FUND BALANCES											

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IX. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2015

SECTION IX. PERMANENT FUND - FUND 0100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
<i>Transfers Out (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3493								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2014	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2015	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481	393,260.92							393,260.92
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489	393,260.92							
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610	429,215.00							429,215.00
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	429,215.00							429,215.00
Net Position, July 1, 2014	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		822,475.92							822,475.92
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	288,644.35							288,644.35
Employee Benefits	200	121,232.46							121,232.46
Purchased Services	300	140,183.40							140,183.40
Energy Services	400								
Materials and Supplies	500	237,370.00							237,370.00
Capital Outlay	600	35,045.71							35,045.71
Other (including Depreciation)	700								
Total Operating Expenses		822,475.92							822,475.92
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To Debt Service Funds	910								
To Capital Projects Funds	920								
To Special Revenue Funds	930								
Interfund Transfers (Internal Service Funds Only)	940								
To Permanent Funds	950								
To Enterprise Funds	960								
Total Transfers Out	9700								
Net Position, June 30, 2015	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		822,475.92							822,475.92