

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

16,874,193,465.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

|  | Nonvoted      | Voted         | Total         |
|--|---------------|---------------|---------------|
| 1. Required Local Effort                   | 2.5490        |               | 2.5490        |
| 2. Prior-Period Funding Adjustment Millage | 0.0010        |               | 0.0010        |
| 3. Discretionary Operating                 | 0.7480        |               | 0.7480        |
| 4. Additional Operating                    |               | 0.5000        | 0.5000        |
| 5. Additional Capital Improvement          |               |               |               |
| 6. Local Capital Improvement               | 1.3930        |               | 1.3930        |
| 7. Discretionary Capital Improvement       |               |               |               |
| 8. Debt Service                            |               |               |               |
| <b>TOTAL MILLS</b>                         | <b>4.6910</b> | <b>0.5000</b> | <b>5.1910</b> |

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APPROVED BY  
 AUG - 2 2016  
 WALTON COUNTY SCHOOL BOARD

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

**SECTION II. GENERAL FUND - FUND 100**

| ESTIMATED REVENUES  | Account Number |               |
|---|----------------|---------------|
| <b>FEDERAL:</b>   |                |               |
| Federal Impact, Current Operations  |                |               |
| Reserve Officers Training Corps (ROTC)                                    | 3121           | 210,000.00    |
| Miscellaneous Federal Direct  | 3191           | 60,000.00     |
| Total Federal Direct  | 3199           |               |
|   | 3100           | 270,000.00    |
| <b>FEDERAL THROUGH STATE AND LOCAL:</b>                                   |                |               |
| Medicaid  |                |               |
| National Forest Funds   | 3202           | 60,000.00     |
| Federal Through Local   | 3255           |               |
| Miscellaneous Federal Through State                                       | 3280           |               |
| Total Federal Through State and Local                                     | 3299           |               |
|   | 3200           | 60,000.00     |
| <b>STATE:</b>   |                |               |
| Florida Education Finance Program (FEFP)                                  |                |               |
| Workforce Development   | 3310           | 4,590,622.00  |
| Workforce Development Capitalization Incentive Grant                      | 3315           | 752,736.00    |
| Workforce Education Performance Incentive                                 | 3316           |               |
| Adults With Disabilities  | 3317           | 60,000.00     |
| CO&DS Withheld for Administrative Expenditure                             | 3318           |               |
| Diagnostic and Learning Resources Centers                                 | 3323           | 4,200.00      |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)                        | 3335           |               |
| State Forest Funds  | 3341           | 223,000.00    |
| State License Tax   | 3342           |               |
| District Discretionary Lottery Funds                                      | 3343           | 25,000.00     |
| Class Size Reduction Operating Funds                                      | 3344           | 29,297.00     |
| Florida School Recognition Funds  | 3355           | 9,304,365.00  |
| Voluntary Prekindergarten Program (VPK)                                   | 3361           | 432,030.00    |
| Preschool Projects  | 3371           | 340,000.00    |
| Reading Programs  | 3372           |               |
| Full-Service Schools Program  | 3373           |               |
| State Through Local   | 3378           |               |
| Other Miscellaneous State Revenues  | 3380           |               |
| Total State   | 3399           | 357,000.00    |
|   | 3300           | 16,118,250.00 |
| <b>LOCAL:</b>   |                |               |
| District School Taxes   |                |               |
| Tax Redemptions   | 3411           | 61,524,659.00 |
| Payment in Lieu of Taxes  | 3421           |               |
| Excess Fees   | 3422           |               |
| Tuition   | 3423           |               |
| Rent  | 3424           |               |
| Investment Income   | 3425           |               |
| Gifts, Grants and Bequests  | 3430           | 60,000.00     |
| Adult General Education Course Fees                                       | 3440           |               |
| Postsecondary Career Certificate and Applied Technology Diploma           | 3461           | 700.00        |
| Continuing Workforce Education Course Fees                                | 3462           | 210,000.00    |
| Capital Improvement Fees  | 3463           |               |
| Postsecondary Lab Fees  | 3464           | 10,600.00     |
| Lifelong Learning Fees  | 3465           | 88,000.00     |
| GED® Testing Fees   | 3466           |               |
| Financial Aid Fees  | 3467           |               |
| Other Student Fees  | 3468           | 19,000.00     |
| Preschool Program Fees  | 3469           | 48,000.00     |
| Prekindergarten Early Intervention Fees                                   | 3471           |               |
| School-Age Child Care Fees  | 3472           | 350,000.00    |
| Other Schools, Courses and Classes Fees                                   | 3473           | 420,000.00    |
| Miscellaneous Local Sources   | 3479           |               |
| Total Local   | 3490           | 850,000.00    |
|   | 3400           | 63,580,959.00 |
| <b>TOTAL ESTIMATED REVENUES</b>   |                |               |
|   |                | 80,029,209.00 |
| <b>OTHER FINANCING SOURCES:</b>   |                |               |
| Loans   |                |               |
| Sale of Capital Assets  | 3720           |               |
| Loss Recoveries   | 3730           |               |
|   | 3740           |               |
| <b>Transfers In:</b>  |                |               |
| From Debt Service Funds   |                |               |
| From Capital Projects Funds   | 3620           |               |
| From Special Revenue Funds  | 3630           | 2,400,000.00  |
| From Permanent Funds  | 3640           |               |
| From Internal Service Funds   | 3660           |               |
| From Enterprise Funds   | 3670           |               |
| Total Transfers In  | 3690           |               |
|   | 3600           | 2,400,000.00  |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                      |                |               |
|   |                | 2,400,000.00  |
| Fund Balance, July 1, 2016  |                | 2,400,000.00  |
|   | 2800           | 12,052,140.31 |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b> |                |               |
|   |                | 94,481,349.31 |

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

| 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           | 48,082,973.46        | 30,322,260.61        | 9,379,317.33          | 5,216,411.56           |                     |                            |                    |                     |
| Student Support Services   | 6100           | 2,826,673.70         | 2,195,650.14         | 516,866.12            | 84,956.87              |                     | 2,014,519.37               | 86,705.50          | 1,063,759.09        |
| Instructional Media Services                                       | 6200           | 944,862.07           | 686,759.69           | 184,082.56            | 43.75                  |                     | 23,032.67                  |                    | 6,167.90            |
| Instruction and Curriculum Development Services                    | 6300           | 1,572,744.98         | 1,251,678.21         | 188,294.92            | 25,864.26              |                     | 6,395.49                   | 60,591.33          | 6,989.25            |
| Instructional Staff Training Services                              | 6400           | 1,001,655.67         | 506,938.68           | 105,589.59            | 233,263.88             |                     | 51,620.15                  | 32,670.44          | 22,617.00           |
| Instruction-Related Technology                                     | 6500           | 1,420,881.99         | 270,141.97           | 86,976.00             | 653,456.39             |                     | 46,829.86                  | 4,212.50           | 104,821.16          |
| Board  | 7100           | 478,946.08           | 145,525.00           | 70,908.93             | 212,072.58             |                     | 82,438.92                  | 327,793.71         | 75.00               |
| General Administration   | 7200           | 240,146.97           | 143,153.67           | 37,349.43             | 41,392.15              |                     | 6,862.48                   |                    | 43,577.09           |
| School Administration  | 7300           | 5,068,866.95         | 3,855,228.90         | 1,070,427.12          | 83,135.99              |                     | 43,422.43                  | 494.22             | 12,309.54           |
| Facilities Acquisition and Construction                            | 7400           |                      |                      |                       |                        |                     |                            |                    | 16,158.29           |
| Fiscal Services  | 7500           | 505,580.88           | 350,568.66           | 97,791.98             | 8,934.34               |                     |                            |                    |                     |
| Food Service   | 7600           | 28,595.63            | 27,412.59            | 1,183.04              |                        |                     | 27,668.60                  | 10,000.00          | 10,617.30           |
| Central Services   | 7700           | 832,980.82           | 516,120.99           | 135,639.59            | 134,758.78             |                     | 6,925.24                   | 808.47             | 38,727.75           |
| Student Transportation Services                                    | 7800           | 5,001,789.43         | 2,570,001.10         | 1,296,384.08          | 66,487.80              | 525,000.00          | 460,140.49                 | 1,000.00           | 82,775.96           |
| Operation of Plant   | 7900           | 8,228,545.82         | 2,349,468.38         | 944,776.73            | 3,053,025.92           | 1,719,048.63        | 142,969.50                 | 799.98             | 18,456.68           |
| Maintenance of Plant   | 8100           | 2,048,238.07         | 1,386,240.96         | 444,278.84            | 93,958.01              | 4,485.48            | 116,110.38                 |                    | 3,164.40            |
| Administrative Technology Services                                 | 8200           | 727,772.76           | 540,730.66           | 34,609.37             | 106,478.80             |                     | 663.93                     | 45,000.00          | 290.00              |
| Community Services   | 9100           | 453,001.94           | 213,612.59           | 78,441.58             | 5,863.37               |                     | 17,616.00                  |                    | 137,468.40          |
| Debt Service   | 9200           | 145,000.00           |                      |                       |                        |                     |                            |                    | 145,000.00          |
| Other Capital Outlay   | 9300           |                      |                      |                       |                        |                     |                            |                    |                     |
| <b>TOTAL APPROPRIATIONS</b>  |                | <b>79,609,257.22</b> | <b>47,331,492.80</b> | <b>14,672,917.21</b>  | <b>10,020,104.45</b>   | <b>2,248,534.11</b> | <b>3,053,157.69</b>        | <b>570,076.15</b>  | <b>1,712,974.81</b> |
| <b>OTHER FINANCING USES:</b>                                       |                |                      |                      |                       |                        |                     |                            |                    |                     |
| Transfers Out: (Function 9700)                                     |                |                      |                      |                       |                        |                     |                            |                    |                     |
| 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            |                      |                      |                       |                        |                     |                            |                    |                     |
| Total Transfers Out  | 9700           |                      |                      |                       |                        |                     |                            |                    |                     |
| <b>TOTAL OTHER FINANCING USES</b>                                  |                |                      |                      |                       |                        |                     |                            |                    |                     |
| Nonspendable Fund Balance, June 30, 2017                           | 2710           | 100,000.00           |                      |                       |                        |                     |                            |                    |                     |
| Restricted Fund Balance, June 30, 2017                             | 2720           | 260,215.20           |                      |                       |                        |                     |                            |                    |                     |
| Committed Fund Balance, June 30, 2017                              | 2730           |                      |                      |                       |                        |                     |                            |                    |                     |
| Assigned Fund Balance, June 30, 2017                               | 2740           | 2,280,120.95         |                      |                       |                        |                     |                            |                    |                     |
| Unassigned Fund Balance, June 30, 2017                             | 2750           | 12,231,755.94        |                      |                       |                        |                     |                            |                    |                     |
| <b>TOTAL ENDING FUND BALANCE</b>                                   | <b>2700</b>    | <b>14,872,092.09</b> |                      |                       |                        |                     |                            |                    |                     |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b> |                | <b>94,481,349.31</b> |                      |                       |                        |                     |                            |                    |                     |

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

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

| <b>ESTIMATED REVENUES</b>   | <b>Account Number</b> |                     |
|---|-----------------------|---------------------|
| <b>FEDERAL THROUGH STATE AND LOCAL:</b>                                   |                       |                     |
| National School Lunch Act   | 3260                  | 2,467,000.00        |
| USDA-Donated Commodities  | 3265                  |                     |
| Federal Through Local   | 3280                  |                     |
| Miscellaneous Federal Through State                                       | 3299                  |                     |
| Total Federal Through State and Local                                     | 3200                  | 2,467,000.00        |
| <b>STATE:</b>   |                       |                     |
| School Breakfast Supplement   | 3337                  | 19,000.00           |
| School Lunch Supplement   | 3338                  | 23,000.00           |
| State Through Local   | 3380                  |                     |
| Other Miscellaneous State Revenues  | 3399                  |                     |
| Total State   | 3300                  | 42,000.00           |
| <b>LOCAL:</b>   |                       |                     |
| Investment Income   | 3430                  | 155.00              |
| Gifts, Grants and Bequests  | 3440                  |                     |
| Food Service  | 3450                  | 582,000.00          |
| Other Miscellaneous Local Sources   | 3495                  |                     |
| Total Local   | 3400                  | 582,155.00          |
| <b>TOTAL ESTIMATED REVENUES</b>   |                       | <b>3,091,155.00</b> |
| <b>OTHER FINANCING SOURCES:</b>   |                       |                     |
| Loans   | 3720                  |                     |
| Sale of Capital Assets  | 3730                  |                     |
| Loss Recoveries   | 3740                  |                     |
| <b>Transfers In:</b>  |                       |                     |
| 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                  |                     |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                      |                       |                     |
| Fund Balance, July 1, 2016  | 2800                  |                     |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b> |                       | <b>3,091,155.00</b> |

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

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

| APPROPRIATIONS   | Account<br>Number |                     |
|--|-------------------|---------------------|
| <i>Food Services: (Function 7600)</i>                                  |                   |                     |
| Salaries   |                   |                     |
| Employee Benefits  | 100               | 1,242,015.82        |
| Purchased Services   | 200               | 619,876.38          |
| Energy Services  | 300               | 31,812.24           |
| Materials and Supplies   | 400               |                     |
| Capital Outlay   | 500               | 1,167,821.64        |
| Other  | 600               | 2,656.06            |
| Capital Outlay (Function 9300)   | 700               | 26,972.86           |
|  | 600               |                     |
| <b>TOTAL APPROPRIATIONS</b>  | <b>7600</b>       | <b>3,091,155.00</b> |
| <b>OTHER FINANCING USES:</b>   |                   |                     |
| <i>Transfers Out (Function 9700)</i>                                   |                   |                     |
| To General Fund  |                   |                     |
| To Debt Service Funds  | 910               |                     |
| To Capital Projects Funds  | 920               |                     |
| Interfund  | 930               |                     |
| To Permanent Funds   | 950               |                     |
| To Internal Service Funds  | 960               |                     |
| To Enterprise Funds  | 970               |                     |
| Total Transfers Out  | 990               |                     |
|  | 9700              |                     |
| <b>TOTAL OTHER FINANCING USES</b>                                      |                   |                     |
| 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              |                     |
| <b>TOTAL ENDING FUND BALANCE</b>                                       | <b>2700</b>       |                     |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES<br/>AND FUND BALANCE</b> |                   | <b>3,091,155.00</b> |

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

**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           | 450,000.00          |
| Miscellaneous Federal Direct  | 3199           |                     |
| Total Federal Direct  | 3100           | 450,000.00          |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i>                                   |                |                     |
| Career and Technical Education  | 3201           | 143,429.00          |
| Medicaid  | 3202           |                     |
| Workforce Innovation and Opportunity Act                                  | 3220           |                     |
| Teacher and Principal Training and Recruiting - Title II, Part A          | 3225           | 424,878.00          |
| Math and Science Partnerships - Title II, Part B                          | 3226           |                     |
| Individuals with Disabilities Education Act (IDEA)                        | 3230           | 1,824,773.98        |
| Elementary and Secondary Education Act, Title I                           | 3240           | 2,395,606.00        |
| Language Instruction - Title III  | 3241           | 42,174.67           |
| Twenty-First Century Schools - Title IV                                   | 3242           |                     |
| Federal Through Local   | 3280           |                     |
| Miscellaneous Federal Through State                                       | 3299           | 44,100.00           |
| Total Federal Through State And Local                                     | 3200           | 4,874,961.65        |
| <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           |                     |
| <b>TOTAL ESTIMATED REVENUES</b>   |                | <b>5,324,961.65</b> |
| <i>OTHER FINANCING SOURCES:</i>   |                |                     |
| 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           |                     |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                      |                |                     |
| Fund Balance, July 1, 2016  | 2800           |                     |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b> |                | <b>5,324,961.65</b> |

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

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 and Supplies 500 | Capital Outlay 600 | Other 700         |
|--|----------------|---------------------|---------------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|-------------------|
| Instruction  | 5000           | 2,141,285.35        | 973,662.80          | 378,976.64            | 166,238.09             |                     | 229,986.92                 | 279,421.80         | 112,999.10        |
| Student Support Services   | 6100           | 123,965.72          | 50,650.70           | 14,110.25             | 31,368.95              |                     | 22,983.04                  | 4,352.78           | 500.00            |
| Instructional Media Services                                       | 6200           |                     |                     |                       |                        |                     |                            |                    |                   |
| Instruction and Curriculum Development Services                    | 6300           | 1,474,782.02        | 1,027,503.17        | 291,315.17            | 98,218.09              |                     | 37,533.15                  | 13,335.89          | 6,876.55          |
| Instructional Staff Training Services                              | 6400           | 927,940.21          | 495,928.42          | 140,401.09            | 156,844.00             |                     | 54,004.17                  | 26,484.86          | 54,277.67         |
| Instruction-Related Technology                                     | 6500           | 15,230.38           |                     |                       |                        |                     |                            | 15,230.38          |                   |
| Board  | 7100           |                     |                     |                       |                        |                     |                            |                    |                   |
| General Administration   | 7200           | 180,324.31          |                     |                       |                        |                     |                            |                    |                   |
| School Administration  | 7300           |                     |                     |                       |                        |                     |                            |                    | 180,324.31        |
| Facilities Acquisition and Construction                            | 7400           |                     |                     |                       |                        |                     |                            |                    |                   |
| Fiscal Services  | 7500           |                     |                     |                       |                        |                     |                            |                    |                   |
| Food Services  | 7600           |                     |                     |                       |                        |                     |                            |                    |                   |
| Central Services   | 7700           | 9,933.66            |                     |                       |                        |                     |                            |                    |                   |
| Student Transportation Services                                    | 7800           | 1,500.00            |                     |                       | 6,400.00               |                     | 3,533.66                   |                    |                   |
| Operation of Plant   | 7900           |                     |                     |                       |                        | 1,500.00            |                            |                    |                   |
| Maintenance of Plant   | 8100           |                     |                     |                       |                        |                     |                            |                    |                   |
| Administrative Technology Services                                 | 8200           |                     |                     |                       |                        |                     |                            |                    |                   |
| Community Services   | 9100           | 450,000.00          |                     |                       |                        |                     |                            |                    |                   |
| Other Capital Outlay   | 9300           |                     |                     |                       |                        |                     |                            |                    | 450,000.00        |
| <b>TOTAL APPROPRIATIONS</b>  |                | <b>5,324,961.65</b> | <b>2,547,745.09</b> | <b>824,803.15</b>     | <b>459,069.13</b>      | <b>1,500.00</b>     | <b>348,040.94</b>          | <b>338,825.71</b>  | <b>804,977.63</b> |
| <b>OTHER FINANCING USES:</b>                                       |                |                     |                     |                       |                        |                     |                            |                    |                   |
| 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           |                     |                     |                       |                        |                     |                            |                    |                   |
| <b>TOTAL OTHER FINANCING USES</b>                                  |                |                     |                     |                       |                        |                     |                            |                    |                   |
| 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           |                     |                     |                       |                        |                     |                            |                    |                   |
| <b>TOTAL ENDING FUND BALANCE</b>                                   | <b>2700</b>    |                     |                     |                       |                        |                     |                            |                    |                   |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b> |                | <b>5,324,961.65</b> |                     |                       |                        |                     |                            |                    |                   |

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

SECTION VII. DEBT SERVICE FUNDS

| ESTIMATED REVENUES   | Account Number | Totals       | 210<br>SBE/COBI<br>Bonds | 220<br>Special Act<br>Bonds | 230<br>Sections 1011.14 &<br>1011.15, F.S., Loans | 240<br>Motor Vehicle<br>Revenue Bonds | 250<br>District<br>Bonds | 290<br>Other<br>Debt Service | 299<br>ARRA Economic<br>Stimulus Debt Service |
|--|----------------|--------------|--------------------------|-----------------------------|---|---------------------------------------|--------------------------|------------------------------|---|
| <b>FEDERAL DIRECT SOURCES:</b>   |                |              |                          |                             |   |                                       |                          |                              |   |
| Miscellaneous Federal Direct   | 3199           |              |                          |                             |   |                                       |                          |                              |   |
| Total Federal Direct Sources   | 3100           |              |                          |                             |   |                                       |                          |                              |   |
| <b>FEDERAL THROUGH STATE AND LOCAL:</b>                                    |                |              |                          |                             |   |                                       |                          |                              |   |
| Miscellaneous Federal Through State  | 3299           |              |                          |                             |   |                                       |                          |                              |   |
| Total Federal Through State and Local                                      | 3200           |              |                          |                             |   |                                       |                          |                              |   |
| <b>STATE SOURCES:</b>  |                |              |                          |                             |   |                                       |                          |                              |   |
| CO&DS Withheld for SBE/COBI Bonds  | 3322           | 140,000.00   | 140,000.00               |                             |   |                                       |                          |                              |   |
| SBE/COBI Bond Interest   | 3326           |              |                          |                             |   |                                       |                          |                              |   |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)                         | 3341           |              |                          |                             |   |                                       |                          |                              |   |
| Total State Sources  | 3300           | 140,000.00   | 140,000.00               |                             |   |                                       |                          |                              |   |
| <b>LOCAL SOURCES:</b>  |                |              |                          |                             |   |                                       |                          |                              |   |
| 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           |              |                          |                             |   |                                       |                          |                              |   |
| <b>TOTAL ESTIMATED REVENUES</b>  |                | 140,000.00   | 140,000.00               |                             |   |                                       |                          |                              |   |
| <b>OTHER FINANCING SOURCES:</b>  |                |              |                          |                             |   |                                       |                          |                              |   |
| Issuance of Bonds  | 3710           |              |                          |                             |   |                                       |                          |                              |   |
| Loans  | 3720           |              |                          |                             |   |                                       |                          |                              |   |
| Proceeds of Lease-Purchase Agreements                                      | 3750           |              |                          |                             |   |                                       |                          |                              |   |
| Premium on Long-term Debt  | 3790           |              |                          |                             |   |                                       |                          |                              |   |
| <b>Transfers In:</b>   |                |              |                          |                             |   |                                       |                          |                              |   |
| From General Fund  | 3610           |              |                          |                             |   |                                       |                          |                              |   |
| From Capital Projects Funds  | 3630           | 5,445,000.00 |                          |                             |   |                                       |                          |                              |   |
| From Special Revenue Funds   | 3640           |              |                          |                             |   |                                       |                          | 5,445,000.00                 |   |
| Interfund (Debt Service Only)  | 3650           |              |                          |                             |   |                                       |                          |                              |   |
| From Permanent Funds   | 3660           |              |                          |                             |   |                                       |                          |                              |   |
| From Internal Service Funds  | 3670           |              |                          |                             |   |                                       |                          |                              |   |
| From Enterprise Funds  | 3690           |              |                          |                             |   |                                       |                          |                              |   |
| Total Transfers In   | 3600           | 5,445,000.00 |                          |                             |   |                                       |                          |                              |   |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                       |                | 5,445,000.00 |                          |                             |   |                                       |                          | 5,445,000.00                 |   |
| Fund Balance, July 1, 2016   | 2800           | 100,083.81   | 6,313.93                 |                             |   |                                       |                          | 93,769.88                    |   |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b> |                | 5,685,083.81 | 146,313.93               |                             |   |                                       |                          | 5,538,769.88                 |   |

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

SECTION VII. DEBT SERVICE FUNDS (Continued)

| APPROPRIATIONS  | Account Number | Totals       | 210<br>SBE/COBI<br>Bonds | 220<br>Special Act<br>Bonds | 230<br>Sections 1011.14 &<br>1011.15, F.S., Loans | 240<br>Motor Vehicle<br>Revenue Bonds | 250<br>District<br>Bonds | 290<br>Other<br>Debt Service | 299<br>ARRA Economic<br>Stimulus Debt Service |
|---|----------------|--------------|--------------------------|-----------------------------|---|---------------------------------------|--------------------------|------------------------------|---|
| <i>Debt Service: (Function 9200)</i>                                    |                |              |                          |                             |   |                                       |                          |                              |   |
| Redemption of Principal   | 710            | 4,330,000.00 | 130,000.00               |                             |   |                                       |                          |                              |   |
| Interest  | 720            | 1,250,000.00 | 10,000.00                |                             |   |                                       |                          | 4,200,000.00                 |   |
| Dues and Fees   | 730            | 11,313.93    | 6,313.93                 |                             |   |                                       |                          | 1,240,000.00                 |   |
| Miscellaneous   | 790            | 93,769.88    |                          |                             |   |                                       |                          | 5,000.00                     |   |
| <b>TOTAL APPROPRIATIONS</b>   | 9200           | 5,685,083.81 | 146,313.93               |                             |   |                                       |                          | 93,769.88                    |   |
| <b>OTHER FINANCING USES:</b>  |                |              |                          |                             |   |                                       |                          | 5,538,769.88                 |   |
| 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           |              |                          |                             |   |                                       |                          |                              |   |
| <b>TOTAL OTHER FINANCING USES</b>                                       |                |              |                          |                             |   |                                       |                          |                              |   |
| 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           |              |                          |                             |   |                                       |                          |                              |   |
| <b>TOTAL ENDING FUND BALANCES</b>                                       | 2700           |              |                          |                             |   |                                       |                          |                              |   |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES<br/>AND FUND BALANCES</b> |                | 5,685,083.81 | 146,313.93               |                             |   |                                       |                          | 5,538,769.88                 |   |

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

SECTION VIII. CAPITAL PROJECTS FUNDS

| ESTIMATED REVENUES   | Account Number | Totals               | 310<br>Capital Outlay<br>Bond Issues<br>(COBI) | 320<br>Special<br>Act<br>Bonds | 330<br>Sections 1011.14 &<br>1011.15, F.S.,<br>Loans | 340<br>Public Education<br>Capital Outlay<br>(PECO) | 350<br>District<br>Bonds | 360<br>Capital Outlay<br>and<br>Debt Service | 370<br>Nonvoted Capital<br>Improvement<br>(Section 1011.71(2), F.S.) | 380<br>Voted<br>Capital<br>Improvement | 390<br>Other<br>Capital<br>Projects | 399<br>ARRA<br>Economic Stimulus<br>Capital Projects |
|--|----------------|----------------------|--|--------------------------------|--|---|--------------------------|--|--|--|-------------------------------------|--|
| <b>FEDERAL DIRECT SOURCES:</b>   |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Miscellaneous Federal Direct   | 3199           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Total Federal Direct Sources   | 3100           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>FEDERAL THROUGH STATE AND LOCAL:</b>  |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Miscellaneous Federal Through State  | 3299           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Total Federal Through State and Local  | 3200           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>STATE SOURCES:</b>  |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| CO&DS Distributed  | 3321           | 200,000.00           |  |                                |  |   |                          |  |  |  |                                     |  |
| Interest on Undistributed CO&DS  | 3325           | 33,770.50            |  |                                |  |   |                          | 200,000.00                                   |  |  |                                     |  |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)                             | 3341           |                      |  |                                |  |   |                          | 33,770.50                                    |  |  |                                     |  |
| State Through Local  | 3380           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Public Education Capital Outlay (PECO)   | 3391           | 187,927.00           |  |                                |  |   |                          |  |  |  |                                     |  |
| Classrooms First Program   | 3392           |                      |  |                                |  | 187,927.00  |                          |  |  |  |                                     |  |
| SMART Schools Small County Assistance Program                                  | 3395           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Class Size Reduction Capital Outlay  | 3396           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Charter School Capital Outlay Funding  | 3397           | 200,000.00           |  |                                |  |   |                          |  |  |  |                                     |  |
| Other Miscellaneous State Revenues   | 3399           |                      |  |                                |  |   |                          |  |  |  |                                     | 200,000.00   |
| Total State Sources  | 3300           | 621,697.50           |  |                                |  | 187,927.00  |                          | 233,770.50                                   |  |  |                                     | 200,000.00   |
| <b>LOCAL SOURCES:</b>  |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| District Local Capital Improvement Tax   | 3413           | 22,565,521.00        |  |                                |  |   |                          |  | 22,565,521.00  |  |                                     |  |
| County Local Sales Tax   | 3418           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| School District Local Sales Tax  | 3419           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Tax Redemptions  | 3421           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Investment Income  | 3430           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Gifts, Grants and Bequests   | 3440           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Miscellaneous Local Sources  | 3490           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Impact Fees  | 3496           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Refunds of Prior Year's Expenditures   | 3497           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Total Local Sources  | 3400           | 22,565,521.00        |  |                                |  |   |                          |  | 22,565,521.00  |  |                                     |  |
| <b>TOTAL ESTIMATED REVENUES</b>  |                | <b>23,187,218.50</b> |  |                                |  | <b>187,927.00</b>                                   |                          | <b>233,770.50</b>                            | <b>22,565,521.00</b>   |  | <b>200,000.00</b>                   |  |
| <b>OTHER FINANCING SOURCES</b>   |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| 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           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>Transfers In:</b>   |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| 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           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>TOTAL OTHER FINANCING SOURCES</b>   |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Fund Balance, July 1, 2016   | 2800           | 26,657,152.11        |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>TOTAL ESTIMATED REVENUES, OTHER<br/>FINANCING SOURCES AND FUND BALANCES</b> |                | <b>49,844,370.61</b> |  |                                |  | <b>187,927.00</b>                                   |                          | <b>433,770.50</b>                            | <b>43,904,038.56</b>   |  | <b>5,118,634.55</b>                 |  |

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

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

| APPROPRIATIONS  | Account Number | Totals               | 310<br>Capital Outlay<br>Bond Issues<br>(COBI) | 320<br>Special<br>Act<br>Bonds | 330<br>Sections 1011.14 &<br>1011.15, F.S.,<br>Loans | 340<br>Public Education<br>Capital Outlay<br>(PECO) | 350<br>District<br>Bonds | 360<br>Capital Outlay<br>and<br>Debt Service | 370<br>Nonvoted Capital<br>Improvement<br>(Section 1011.71(2), F.S.) | 380<br>Voted<br>Capital<br>Improvement | 390<br>Other<br>Capital<br>Projects | 399<br>ARRA<br>Economic Stimulus<br>Capital Projects |
|---|----------------|----------------------|--|--------------------------------|--|---|--------------------------|--|--|--|-------------------------------------|--|
| <i>Appropriations: (Functions 7400/9200)</i>                            |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Library Books (New Libraries)   | 610            |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Audiovisual Materials   | 620            |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Buildings and Fixed Equipment   | 630            | 17,454,665.32        |  |                                |  |   |                          |  |  |  |                                     |  |
| Furniture, Fixtures and Equipment                                       | 640            | 5,371,400.72         |  |                                |  |   |                          |  |  |  |                                     |  |
| Motor Vehicles (Including Buses)  | 650            | 2,649,490.91         |  |                                |  |   |                          |  | 14,043,578.11  |  | 3,411,087.21                        |  |
| Land  | 660            | 45,236.08            |  |                                |  |   |                          |  | 4,900,097.20   |  | 471,303.52                          |  |
| Improvements Other Than Buildings                                       | 670            | 1,856,359.90         |  |                                |  |   |                          |  | 1,413,572.09   |  | 1,235,918.82                        |  |
| Remodeling and Renovations  | 680            | 6,374,503.13         |  |                                |  | 17,927.00   |                          | 200,000.00                                   | 44,911.08  |  | 325.00                              |  |
| Computer Software   | 690            | 185,000.00           |  |                                |  | 170,000.00  |                          | 233,770.50                                   | 1,638,432.90   |  |                                     |  |
| Redemption of Principal   | 710            |                      |  |                                |  |   |                          |  | 5,970,732.63   |  |                                     |  |
| Interest  | 720            |                      |  |                                |  |   |                          |  | 185,000.00   |  |                                     |  |
| Dues and Fees   | 730            |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>TOTAL APPROPRIATIONS</b>   |                | <b>33,936,656.06</b> |  |                                |  | <b>187,927.00</b>                                   |                          | <b>433,770.50</b>                            | <b>28,196,324.01</b>   |  | <b>5,118,634.55</b>                 |  |
| <i>OTHER FINANCING USES:</i>  |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| <i>Transfers Out: (Function 9700)</i>                                   |                |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| To General Fund   | 910            | 2,400,000.00         |  |                                |  |   |                          |  |  |  |                                     |  |
| To Debt Service Funds   | 920            | 5,445,000.00         |  |                                |  |   |                          |  |  |  |                                     |  |
| To Special Revenue Funds  | 940            |                      |  |                                |  |   |                          |  | 2,200,000.00   |  | 200,000.00                          |  |
| Interfund (Capital Projects Only)                                       | 950            |                      |  |                                |  |   |                          |  | 5,445,000.00   |  |                                     |  |
| To Permanent Funds  | 960            |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| To Internal Service Funds   | 970            |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| To Enterprise Funds   | 990            |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Total Transfers Out   | 9700           | 7,845,000.00         |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>TOTAL OTHER FINANCING USES</b>                                       |                | <b>7,845,000.00</b>  |  |                                |  |   |                          |  | <b>7,645,000.00</b>  |  | <b>200,000.00</b>                   |  |
| Nonspendable Fund Balance, June 30, 2017                                | 2710           |                      |  |                                |  |   |                          |  | 7,645,000.00   |  | 200,000.00                          |  |
| Restricted Fund Balance, June 30, 2017                                  | 2720           | 8,062,714.55         |  |                                |  |   |                          |  |  |  | 200,000.00                          |  |
| Committed Fund Balance, June 30, 2017                                   | 2730           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| Assigned Fund Balance, June 30, 2017                                    | 2740           |                      |  |                                |  |   |                          |  | 8,062,714.55   |  |                                     |  |
| Unassigned Fund Balance, June 30, 2017                                  | 2750           |                      |  |                                |  |   |                          |  |  |  |                                     |  |
| <b>TOTAL ENDING FUND BALANCES</b>                                       | <b>2700</b>    | <b>8,062,714.55</b>  |  |                                |  |   |                          |  | <b>8,062,714.55</b>  |  |                                     |  |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES<br/>AND FUND BALANCES</b> |                | <b>49,844,370.61</b> |  |                                |  | <b>187,927.00</b>                                   |                          | <b>433,770.50</b>                            | <b>43,904,038.56</b>   |  | <b>5,318,634.55</b>                 |  |