

DISTRICT SCHOOL BOARD OF LEVY COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2021-22

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

2,534,572,204.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES		
Nonvoted	Voted	Total
3.6270		3.6270
0.7480		0.7480
1.5000		1.5000
5.8750		5.8750

- 1. Required Local Effort
- 2. Prior-Period Funding Adjustment Millage
- 3. Discretionary Operating
- 4. Additional Operating
- 5. Additional Capital Improvement
- 6. Local Capital Improvement
- 7. Discretionary Capital Improvement
- 8. Debt Service

TOTAL MILLS

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION II. GENERAL FUND - FUND 100		Page 2
ESTIMATED REVENUES		Account Number
<i>FEDERAL:</i>		
Federal Impact, Current Operations		3121
Reserve Officers Training Corps (ROTC)		3191
Miscellaneous Federal Direct		3199
Total Federal Direct		3100
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid		3202
National Forest Funds		3255
Federal Through Local		3280
Miscellaneous Federal Through State		3299
Total Federal Through State and Local		3200
<i>STATE:</i>		
Florida Education Finance Program (FEFP)		3310
Workforce Development		3315
Workforce Development Capitalization Incentive Grant		3316
Workforce Education Performance Incentives		3317
Adults With Disabilities		3318
CO&DS Withheld for Administrative Expenditure		3323
Diagnostic and Learning Resources Centers		3335
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)		3341
State Forest Funds		3342
State License Tax		3343
District Discretionary Lottery Funds		3344
Class Size Reduction Operating Funds		3355
Florida School Recognition Funds		3361
Voluntary Prekindergarten Program (VPK)		3371
Preschool Projects		3372
Reading Programs		3373
Full-Service Schools Program		3378
State Through Local		3380
Other Miscellaneous State Revenues		3399
Total State		3300
<i>LOCAL:</i>		
District School Taxes		3411
Tax Redemptions		3421
Payment in Lieu of Taxes		3422
Excess Fees		3423
Tuition		3424
Lease Revenue		3425
Investment Income		3430
Gifts, Grants and Bequests		3440
Interest Income - Leases		3445
Adult General Education Course Fees		3461
Postsecondary Career Certificate and Applied Technology Diploma		3462
Continuing Workforce Education Course Fees		3463
Capital Improvement Fees		3464
Postsecondary Lab Fees		3465
Lifelong Learning Fees		3466
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
Total Local		3400
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Loans		3720
Sale of Capital Assets		3730
Loss Recoveries		3740
<i>Transfers In:</i>		
From Debt Service Funds		3620
From Capital Projects Funds		3630
From Special Revenue Funds		3640
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, 2021		2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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	27,342,483.07	17,498,771.10	5,176,537.97	2,086,842.07		2,039,796.93	72,689.00	467,846.00
Student Support Services	6100	2,842,383.34	1,555,630.24	661,984.92	575,400.00		43,765.00	4,453.18	1,150.00
Instructional Media Services	6200	246,135.91	144,768.10	65,549.80	8,091.00		925.00	23,202.01	3,600.00
Instruction and Curriculum Development Services	6300	599,187.83	382,490.79	198,122.04	16,700.00		1,875.00		
Instructional Staff Training Services	6400	634,312.57	266,935.10	66,886.03	297,446.44		1,150.00		1,895.00
Instruction-Related Technology	6500	294,118.32	100,419.82	67,058.69	41,186.01		10,353.80	75,000.00	100.00
Board	7100	493,859.22	151,675.00	130,059.22	194,225.00		300.00		17,600.00
General Administration	7200	1,217,745.44	394,081.48	692,893.40	87,187.20		11,150.00	3,050.00	29,383.36
School Administration	7300	3,474,941.63	2,646,381.17	757,513.68	31,695.35	1,000.00	14,926.54	4,724.89	18,700.00
Facilities Acquisition and Construction	7400	123,819.00						1,200.00	122,619.00
Fiscal Services	7500	551,977.89	350,495.36	114,482.53	18,700.00		11,850.00	1,450.00	55,000.00
Food Service	7600								
Central Services	7700	657,780.88	434,988.08	128,620.84	50,311.96		11,350.00	2,300.00	30,210.00
Student Transportation Services	7800	3,193,157.40	1,756,776.76	742,225.49	49,000.00	315,005.15	229,250.00	6,500.00	94,400.00
Operation of Plant	7900	4,580,562.95	1,373,650.93	606,547.06	1,328,017.37	1,109,761.39	117,755.97	15,080.23	29,750.00
Maintenance of Plant	8100	1,032,823.36	674,882.76	232,315.60	30,300.00		23,500.00	71,025.00	800.00
Administrative Technology Services	8200	760,904.92	292,211.64	96,075.28	310,468.00		3,250.00	53,900.00	5,000.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		48,046,193.73	28,024,158.33	9,736,872.55	5,125,570.40	1,425,766.54	2,521,198.24	334,574.31	878,053.36
OTHER FINANCING USES:									
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	100,000.00							
To Enterprise Funds	990								
Total Transfers Out	9700	100,000.00							
TOTAL OTHER FINANCING USES		100,000.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720	600,000.00							
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740	2,400,000.00							
Unassigned Fund Balance, June 30, 2022	2750	4,826,785.07							
TOTAL ENDING FUND BALANCE	2700	7,826,785.07							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		55,972,978.80							

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,564,270.26
USDA-Donated Commodities	3265	171,971.44
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,736,241.70
<i>STATE:</i>		
School Breakfast Supplement	3337	28,757.60
School Lunch Supplement	3338	27,649.32
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	56,406.92
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	60,097.91
Other Miscellaneous Local Sources	3495	3,998.40
Total Local	3400	64,096.31
TOTAL ESTIMATED REVENUES		3,856,744.93
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, 2021	2800	1,920,349.60
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		5,777,094.53

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,224,177.79
Employee Benefits	200	550,421.02
Purchased Services	300	28,420.94
Energy Services	400	11,431.40
Materials and Supplies	500	1,939,378.89
Capital Outlay	600	1,094,868.21
Other	700	93,950.29
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		4,942,648.54
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, 2022	2710	
Restricted Fund Balance, June 30, 2022	2720	834,445.99
Committed Fund Balance, June 30, 2022	2730	
Assigned Fund Balance, June 30, 2022	2740	
Unassigned Fund Balance, June 30, 2022	2750	
TOTAL ENDING FUND BALANCE	2700	834,445.99
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		5,777,094.53

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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	30,227.04
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	30,227.04
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	84,913.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	310,969.78
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,884,967.03
Elementary and Secondary Education Act, Title I	3240	1,931,544.00
Language Instruction - Title III	3241	44,906.00
Twenty-First Century Schools - Title IV	3242	140,738.00
Federal Through Local	3280	91,500.00
Miscellaneous Federal Through State	3299	182,096.00
Total Federal Through State And Local	3200	4,671,633.81
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		4,701,860.85
OTHER FINANCING SOURCES:		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
	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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,701,860.85

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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

Page 7

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	2,549,389.18	1,232,702.94	487,496.25	513,360.88		194,520.91	73,754.06	47,554.14
Student Support Services	6100	363,148.15	175,949.18	52,786.26	102,624.56		29,663.10		2,125.05
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	621,662.41	403,860.11	115,927.98	76,680.71		22,193.61	3,000.00	
Instructional Staff Training Services	6400	909,154.97	534,336.22	111,260.25	197,839.44		13,515.43	52,203.63	
Instruction-Related Technology	6500	16,847.38	11,777.06	5,070.32					
Board	7100								
General Administration	7200	205,800.35							205,800.35
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	30,495.00			30,495.00				
Student Transportation Services	7800	5,363.41	1,384.00	234.85		3,744.56			
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		4,701,860.85	2,360,009.51	772,775.91	921,000.59	3,744.56	259,893.05	128,957.69	255,479.54
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,701,860.85							

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	512,728.12
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	512,728.12
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		512,728.12
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		512,728.12

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

Page 9

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (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	151,968.35	11,404.08	2,346.82	64,983.34		43,469.98	8,885.84	20,878.29
Student Support Services	6100	9,498.39		81.63	3,816.69				5,600.07
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	6,183.92	4,318.61	1,865.31					
Instructional Staff Training Services	6400	285,465.66	226,665.87	43,512.89	11,786.89				3,500.01
Instruction-Related Technology	6500	0.32			0.32				
Board	7100	12,037.70		12,037.70					
General Administration	7200	21,830.00							21,830.00
School Administration	7300	1,236.19		18.80					1,217.39
Facilities Acquisition and Construction	7400	1,700.00						1,700.00	
Fiscal Services	7500								
Food Services	7600	1,406.42		13.08					1,393.34
Central Services	7700	4,188.84	3,000.00	229.00	959.84				
Student Transportation Services	7800	4,189.83		113.36					4,076.47
Operation of Plant	7900	13,022.50	6,795.75	1,097.01			2,250.76	869.70	2,009.28
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		512,728.12	252,184.31	61,315.60	81,547.08		45,720.74	11,455.54	60,504.85
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		512,728.12							

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	212,194.59
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	212,194.59
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		212,194.59
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		212,194.59

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued) Page 11

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	43,362.83			1,283.21		13,511.49	28,568.13	
Student Support Services	6100	168,346.13			168,346.13				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	485.63			485.63				
Instruction-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		212,194.59			170,114.97		13,511.49	28,568.13	
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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		212,194.59							

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 Page 20

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	1,100,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,100,000.00
TOTAL ESTIMATED REVENUES	3000	1,100,000.00
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, 2021	2800	634,219.66
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,734,219.66

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (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								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-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	1,050,000.00					1,050,000.00		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,050,000.00					1,050,000.00		
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	50,000.00							
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	50,000.00							
TOTAL OTHER FINANCING USES		50,000.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720	634,219.66							
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	634,219.66							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,734,219.66							

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	434,500.00		434,500.00					
Total State Sources	3300	434,500.00		434,500.00					
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		434,500.00		434,500.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	669,119.34						669,119.34	
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	669,119.34						669,119.34	
TOTAL OTHER FINANCING SOURCES		669,119.34						669,119.34	
Fund Balance, July 1, 2021	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		1,103,619.34		434,500.00				669,119.34	

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	766,113.46		167,821.78				598,291.68	
Interest	720	112,161.37		43,833.71				68,327.66	
Dues and Fees	730	2,500.00						2,500.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	880,774.83		211,655.49				669,119.34	
OTHER FINANCING USES:									
<i>Payments to Refunding Escrow Agent (Function 9299)</i>	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	222,844.51		222,844.51					
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	222,844.51		222,844.51					
TOTAL OTHER FINANCING USES		222,844.51		222,844.51					
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,103,619.34		434,500.00				669,119.34	

SECTION XIII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COB)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
ESTIMATED REVENUES												
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321											
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	122,619.00									122,619.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	122,619.00									122,619.00	
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	3,649,784.00							3,649,784.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421	116,200.00							116,200.00			
Investment Income	3430	9,450.00				1,200.00			3,050.00		5,200.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	18,000.00									18,000.00	
Impact Fees	3496	180,000.00									180,000.00	
Refunds of Prior Year's Expenditures	3497	6,800.00									6,800.00	
Total Local Sources	3400	3,980,234.00				1,200.00			3,769,034.00		210,000.00	
TOTAL ESTIMATED REVENUES		4,102,853.00				1,200.00			3,769,034.00		332,619.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770	24,832,328.00				24,832,328.00						
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650	2,433,190.00				2,433,190.00						
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600	2,433,190.00				2,433,190.00						
TOTAL OTHER FINANCING SOURCES		27,265,518.00				27,265,518.00						
Fund Balance, July 1, 2021	2800	5,839,210.63		11,527.72		76,118.70		702,953.27	1,154,148.78		3,894,462.16	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		37,207,581.63		11,527.72		27,342,836.70		702,953.27	4,923,182.78		4,227,081.16	

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	20,239,501.47				20,000,000.00			29,501.47		210,000.00	
Furniture, Fixtures and Equipment	640	10,000.00									10,000.00	
Motor Vehicles (Including Buses)	650	393,000.00									393,000.00	
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	577,627.50		11,527.72					210,000.00		356,099.78	
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		21,220,128.97		11,527.72		20,000,000.00			239,501.47		969,099.78	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	881,511.71							758,892.71		122,619.00	
To Debt Service Funds	920	669,119.34							669,119.34			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950	2,433,190.00							2,433,190.00			
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	3,983,821.05							3,861,202.05		122,619.00	
TOTAL OTHER FINANCING USES		3,983,821.05							3,861,202.05		122,619.00	
Nonspendable Fund Balance, June 30, 2022	2710											
Restricted Fund Balance, June 30, 2022	2720	12,003,631.61				7,342,836.70		702,953.27	822,479.26		3,135,362.38	
Committed Fund Balance, June 30, 2022	2730											
Assigned Fund Balance, June 30, 2022	2740											
Unassigned Fund Balance, June 30, 2022	2750											
TOTAL ENDING FUND BALANCES	2700	12,003,631.61				7,342,836.70		702,953.27	822,479.26		3,135,362.38	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		37,207,581.63		11,527.72		27,342,836.70		702,953.27	4,923,182.78		4,227,081.16	

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

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	
Transfers In:		
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, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

Page 27

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								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-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, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XV. 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								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
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								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2021	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, 2022	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF Levy COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2022

SECTION XVI. 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
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	100.00	100.00						
Charges for Sales	3482								
Premium Revenue	3484	5,826,500.00	5,826,500.00						
Other Operating Revenues	3489								
Total Operating Revenues		5,826,600.00	5,826,600.00						
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	1,200.00	1,200.00						
Gifts, Grants and Bequests	3440	300,000.00	300,000.00						
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	345,000.00	345,000.00						
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		646,200.00	646,200.00						
<i>Transfers In:</i>									
From General Fund	3610	100,000.00	100,000.00						
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	100,000.00	100,000.00						
Net Position, July 1, 2021	2880	2,285,268.24	2,285,268.24						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		8,858,068.24	8,858,068.24						
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	6,500.00	6,500.00						
Employee Benefits	200	1,500.00	1,500.00						
Purchased Services	300	1,156,500.00	1,156,500.00						
Energy Services	400	2,000.00	2,000.00						
Materials and Supplies	500	21,200.00	21,200.00						
Capital Outlay	600	2,900.00	2,900.00						
Other (including Depreciation)	700	5,273,850.00	5,273,850.00						
Total Operating Expenses		6,464,450.00	6,464,450.00						
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2022	2780	2,393,618.24	2,393,618.24						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		8,858,068.24	8,858,068.24						