DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET Fiscal Year 2022-23

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Apprais	er		537,628,257.00
B. Millage Levies on Nonexempt Property:	DIS	STRICT MILLAGE LEV	IES
	Nonvoted	Voted	Total
1. Required Local Effort	3.3370		3.3370
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.5850		5.5850

Page 1

DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100		Page 2
ESTIMATED REVENUES	Account Number	
FEDERAL: Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:	2202	277 000 00
Medicaid National Forest Funds	3202	275,000.00
Federal Through Local	3255 3280	
Miscellaneous Federal Through State	3299	75,000.00
Total Federal Through State and Local	3200	350,000.00
STATE: Florida Education Finance Program (FEFP)	3310	14,265,990.00
Workforce Development	3315	,,
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	000.00
CO&DS Withheld for Administrative Expenditure	3323	980.00
Diagnostic and Learning Resources Centers Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3335 3341	215,750.00
State Forest Funds	3342	213,730.00
State License Tax	3343	8.000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	1,863,728.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	120,295.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program State Through Local	3378 3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	16,474,743.00
LOCAL:	3300	,,
District School Taxes	3411	2,108,363.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue Investment Income	3425 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 Financial Aid Fees	3467	
Other Student Fees	3468 3469	
Preschool Program Fees	3471	45,000.00
Prekindergarten Early Intervention Fees	3472	43,000.00
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	
Total Local	3400	2,153,363.00
TOTAL ESTIMATED REVENUES		18,978,106.00
OTHER FINANCING SOURCES:	2720	
Loans Sale of Capital Assets	3720 3730	
Loss Recoveries	3740	
Transfers In:	27.10	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	330,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds Total Transfers In	3690	330,000.00
TOTAL OTHER FINANCING SOURCES	3600	330,000.00
Fund Balance, July 1, 2022	2800	16,875,000.00
TOTAL ESTIMATED REVENUES, OTHER		25,075,000.00
FINANCING SOURCES AND FUND BALANCE		36,183,106.00
THIAITCHIU BUUNCEB AND FUND DALANCE		30,183,100.00

For Fiscal Year Ending June 30, 2023

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2023 Restricted Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023
Assigned Fund Balance, June 30, 2023
Unassigned Fund Balance, June 30, 2023

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

SECTION II. GENERAL FUND - FUND 100 (Continued)									Page 3
	Account		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number	Totals	100	200	300	400	500	600	700
Instruction	5000	12,710,358.00	7,538,830.00	2,581,126.00	825,431.00		936,935.00	443,054.00	384,982.00
Student Support Services	6100	821,135.00	529,080.00	190,075.00	93,850.00		3,350.00		4,780.00
Instructional Media Services	6200	391,669.00	241,000.00	104,345.00	5,200.00		4,265.00	26,629.00	10,230.00
Instruction and Curriculum Development Services	6300	509,470.00	337,870.00	97,482.00	58,503.00		10,525.00	5,090.00	
Instructional Staff Training Services	6400	35,020.00	11,600.00	2,870.00	19,550.00				1,000.00
Instruction-Related Technology	6500	900,534.00	509,325.00	172,825.00	122,920.00		83,500.00	7,714.00	4,250.00
Board	7100	542,445.00	130,000.00	164,900.00	152,020.00		8,575.00	25,750.00	61,200.00
General Administration	7200	352,487.00	205,000.00	103,425.00	17,700.00		9,462.00	5,400.00	11,500.00
School Administration	7300	1,107,755.00	778,100.00	265,205.00	43,850.00		13,500.00	600.00	6,500.00
Facilities Acquisition and Construction	7400	8,800,410.00	46,000.00	13,710.00				8,740,000.00	700.00
Fiscal Services	7500	507,800.00	368,300.00	111,700.00	14,200.00		4,500.00	5,700.00	3,400.00
Food Service	7600	81,205.00	500.00	105.00			5,600.00	75,000.00	
Central Services	7700	81,685.00	42,000.00	10,360.00	29,125.00				200.00
Student Transportation Services	7800	1,327,155.00	540,900.00	247,185.00	127,650.00	240,000.00	138,020.00	9,100.00	24,300.00
Operation of Plant	7900	2,494,565.00	708,400.00	268,550.00	807,810.00	617,900.00	59,805.00	5,000.00	27,100.00
Maintenance of Plant	8100	3,376,383.00	163,125.00	55,400.00	2,988,765.00	11,000.00	128,580.00	29,513.00	
Administrative Technology Services	8200	20,000.00			20,000.00				
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		34,060,076.00	12,150,030.00	4,389,263.00	5,326,574.00	868,900.00	1,406,617.00	9,378,550.00	540,142.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930	50,000.00							
To Special Revenue Funds	940	200,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	250,000.00							

250,000.00

1,873,030.00

1,873,030.00

36,183,106.00

2710 2720

2730 2740 2750

2700

TOTAL ESTIMATED REVENUES, OTHER FINANCING

SOURCES AND FUND BALANCE

For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 Page 4 Account ESTIMATED REVENUES Number FEDERAL DIRECT: 3199 Miscellaneous Federal Direct Total Federal Direct 3100 FEDERAL THROUGH STATE AND LOCAL: National School Lunch Act 3260 1,100,000.00 **USDA-Donated Commodities** 3265 80,000.00 Federal Through Local 3280 Miscellaneous Federal Through State 3299 1,180,000.00 3200 Total Federal Through State and Local STATE: School Breakfast Supplement 3337 10,000.00 School Lunch Supplement 3338 10,000.00 State Through Local 3380 Other Miscellaneous State Revenues 3399 Total State 3300 20,000.00 LOCAL: Investment Income 3430 100.00 Gifts, Grants and Bequests 3440 Food Service 3450 70,000.00 Other Miscellaneous Local Sources 3495 3400 70,100.00 Total Local TOTAL ESTIMATED REVENUES 1,270,100.00 **OTHER FINANCING SOURCES:** 3720 3730 Sale of Capital Assets 3740 Loss Recoveries Transfers In: 3610 200,000.00 From General Fund 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 200,000.00 Total Transfers In 3600 TOTAL OTHER FINANCING SOURCES 200,000.00 Fund Balance, July 1, 2022 2800 10,000.00

1,480,100.00

For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -

FUND 410 (Continued) Page 5

Account Number	
Number	
100	595,000.00
	260,000.00
	20,000.00
400	
500	585,000.00
600	
700	15,000.00
600	
	1,475,000.00
910	
920	
930	
950	
960	
970	
990	
9700	
2710	
2720	5,100.00
2730	
2740	
2750	
2700	5,100.00
	·
	1,480,100.00
	200 300 400 500 600 700 600 910 920 930 950 960 970 990 9700 2710 2720 2730 2740 2750

For Fiscal Year Ending June 30, 2023

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

Page 6

	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:	rumber	
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	12,704.80
Teacher and Principal Training and Recruiting - Title II, Part A	3225	83,707.03
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	171,915.46
Elementary and Secondary Education Act, Title I	3240	147,232.75
Language Instruction - Title III	3241	117,202170
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	415,560.04
STATE:		,
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
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		415,560.04
OTHER FINANCING SOURCES:		•
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING	2000	
I TO THE ESTIMATED RETEILES, OTHER PHANCHIO	1	415,560.04

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2700

415,560.04

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	183,633.68	53,908.31	23,126.79	27,561.23		56,789.79	17,180.65	5,066.91
Student Support Services	6100	33,411.92	1,500.00	424.29	21,785.36		5,976.90		3,725.37
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	34,272.51	12,708.10	10,412.67	10,840.16		311.58		
Instructional Staff Training Services	6400	77,998.23	46,040.39	8,030.59	12,722.45		216.68		10,988.12
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	39,658.86							39,658.86
School Administration	7300	7,500.00			7,500.00				
Facilities Acquisition and Construction	7400	11,000.00						11,000.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	13,388.35	7,361.80	1,625.55	4,401.00				
Student Transportation Services	7800	14,696.49	4,856.03	5,190.46	1,500.00	1,000.00	1,000.00		1,150.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		415,560.04	126,374.63	48,810.35	86,310.20	1,000.00	64,294.95	28,180.65	60,589.26
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								
momit omitte vivil vigita igna									

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2023 Restricted Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023
Assigned Fund Balance, June 30, 2023

Unassigned Fund Balance, June 30, 2023

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

For Fiscal Year Ending June 30, 2023

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

Page 8

SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441	rage o				
	Account				
ESTIMATED REVENUES	Number				
FEDERAL DIRECT:					
Miscellaneous Federal Direct	3199				
Total Federal Direct	3100				
FEDERAL THROUGH STATE AND LOCAL:					
Education Stabilization Funds - K-12	3271				
Federal Through Local	3280				
Miscellaneous Federal Through State	3299				
Total Federal Through State And Local	3200				
LOCAL:					
Other Miscellaneous Local Sources	3495				
Total Local	3400				
TOTAL ESTIMATED REVENUES					
OTHER FINANCING SOURCES:					
Transfers In:					
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, 2022	2800				
TOTAL ESTIMATED REVENUES, OTHER FINANCING					
SOURCES AND FUND BALANCE					

990

9700

2710 2720

2730 2740

2750

2700

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY					D 1 10 :	Б С :	M . 1 10 2	0 : 10 4	Pag
	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	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								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:				•					
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920		7						
To Capital Projects Funds	930		7						
Interfund	950		7						
To Permanent Funds	960		╡						

To Internal Service Funds

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2023 Restricted Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023
Assigned Fund Balance, June 30, 2023

Unassigned Fund Balance, June 30, 2023

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

For Fiscal Year Ending June 30, 2023

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

Page 10

ACT RELIEF (INCLUDING GEER) - FUND 442		rage 10
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2022	2800	22,060.18
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		22,060.18

9700

2710 2720

2730 2740

2750

2700

22,060.18

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	22,060.18					22,060.18		
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								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		22,060.18					22,060.18		
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

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2023 Restricted Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023
Assigned Fund Balance, June 30, 2023

Unassigned Fund Balance, June 30, 2023

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

For Fiscal Year Ending June 30, 2023

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

Page 12

CHOOL EVIEROETCT RELIEF II (EBBER II) - FORD 443	T	1 age 12
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	1,107,979.30
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,107,979.30
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,107,979.30
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		1,107,979.30

For Fiscal Year Ending June 30, 2023

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	511,914.81	88,619.66	17,616.08	9,030.48		352,375.10	482.69	43,790.80
Student Support Services	6100	5,256.24	4,882.50	373.74					
Instructional Media Services	6200	3,504.08	3,255.00	249.08					
Instruction and Curriculum Development Services	6300	5,256.08	4,882.50	373.58					
Instructional Staff Training Services	6400	10,673.61	2,245.00	428.61	8,000.00				
Instruction-Related Technology	6500	281,993.68	4,882.50	373.58			7.96	276,729.64	
Board	7100								
General Administration	7200	115,305.08	542.50	41.58					114,721.00
School Administration	7300	6,424.08	5,967.50	456.58					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	5,256.08	4,882.50	373.58					
Food Services	7600	4,089.28	3,797.50	291.78					
Central Services	7700								
Student Transportation Services	7800	19,154.32	13,412.78	1,674.13		4,067.41			
Operation of Plant	7900	19,272.08	17,902.50	1,369.58					
Maintenance of Plant	8100	119,879.88	1,627.50	124.58	118,127.80				
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,107,979.30	156,899.94	23,746.48	135,158.28	4,067.41	352,383.06	277,212.33	158,511.80
OTHER FINANCING USES:								·	

Page 13

910	
920	
930	
950	
960	
970	
990	
9700	
2710	
2720	
2730	
2740	
2750	
2700	
	1,107,979.30
	920 930 950 960 970 990 9700 2710 2720 2730 2740 2750

For Fiscal Year Ending June 30, 2023

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444

Page 14

ACT RELIEF (INCLUDING GEER II) - FUND 444	Account	1 age 14
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:	rumber	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		

970

990

9700

2710

2720

2730

2740

2750

2700

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CR	RSA ACT RELIEF (INCLUDING	GEER II) - FUND 444	<u>`</u>						Page 15
	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	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								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920		7						
To Capital Projects Funds	930								
Interfund	950		7						

To Permanent Funds

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

To Internal Service Funds

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2023

Restricted Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023

Unassigned Fund Balance, June 30, 2023

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

Assigned Fund Balance, June 30, 2023

For Fiscal Year Ending June 30, 2023

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

Page 16

SCHOOL EMERGENCT RELIEF III (ESSER III) - FOND 443	_	1 agc 10
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	5,234,911.19
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	5,234,911.19
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		5,234,911.19
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING	2000	
SOURCES AND FUND BALANCE		5,234,911.19

For Fiscal Year Ending June 30, 2023

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued) Page 17 Other Account Totals Salaries Employee Benefits Purchased Services Energy Services Materials and Supplies Capital Outlay APPROPRIATIONS Number 100 200 300 400 500 600 700 270,664.00 104,924.00 514,995.19 20,000.00

5,620.00

110,544.00

20,000.00

21,060.00

291,724.00

54,169.00

54,169.00

4,243,479.00

4,243,479.00

514,995.19

ALL KOLKIATIONS	TAUITIOCI	
Instruction	5000	890,583.19
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	20,000.00
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	54,169.00
School Administration	7300	
Facilities Acquisition and Construction	7400	4,243,479.00
Fiscal Services	7500	
Food Services	7600	
Central Services	7700	
Student Transportation Services	7800	26,680.00
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		5,234,911.19
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, 2023	2710	
Restricted Fund Balance, June 30, 2023	2720	
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES		
AND FUND BALANCE		5,234,911.19

For Fiscal Year Ending June 30, 2023

RELIEF - FUND 446

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT

Account ESTIMATED REVENUES Number FEDERAL DIRECT: Miscellaneous Federal Direct 3199 Total Federal Direct 3100 FEDERAL THROUGH STATE AND LOCAL: Education Stabilization Funds - K-12 3271 108,261.00 Education Stabilization Funds - Workforce 3272 Education Stabilization Funds - VPK 3273 7,089.00 Federal Through Local 3280 Miscellaneous Federal Through State 3299 Total Federal Through State And Local 115,350.00 3200 LOCAL: Other Miscellaneous Local Sources 3495 Total Local 3400 TOTAL ESTIMATED REVENUES 115,350.00 OTHER FINANCING SOURCES: Transfers In: From General Fund 3610 From Debt Service Funds 3620 From Capital Projects Funds 3630 Interfund 3650

3660

3670

3690

3600

2800

Page 18

115,350.00

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From Permanent Funds

From Enterprise Funds

Fund Balance, July 1, 2022

Total Transfers In

From Internal Service Funds

TOTAL OTHER FINANCING SOURCES

SOURCES AND FUND BALANCE

TOTAL ESTIMATED REVENUES, OTHER FINANCING

990 9700

2710 2720

2730 2740

2750

2700

115,350.00

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMEI	RICAN RESCUE PLAN ACT REI	LIEF - FUND 446 (Continue	d)						Page 19
	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	101,876.00	51,000.00	20,255.00	5,000.00		14,621.00	6,000.00	5,000.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,000.00					2,000.00		
Instructional Staff Training Services	6400	5,474.00	5,000.00	474.00					
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	6,000.00			6,000.00				
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		115,350.00	56,000.00	20,729.00	11,000.00		16,621.00	6,000.00	5,000.00
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

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2023 Restricted Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023
Assigned Fund Balance, June 30, 2023

Unassigned Fund Balance, June 30, 2023

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

To Enterprise Funds
Total Transfers Out

AND FUND BALANCE

For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 20

SECTION M. STEERE REVENUET CIVES MISCELEMINES	2 1 51,2 15 6	1 uge 20
	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		
•		

990

9700

2710 2720

2730 2740

2750

2700

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLAN	EOUS - FUND 490 (Continued)								Page 21
	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	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								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950		7						

To Permanent Funds

Total Transfers Out

AND FUND BALANCE

To Internal Service Funds To Enterprise Funds

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2023 Restricted Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023
Assigned Fund Balance, June 30, 2023

Unassigned Fund Balance, June 30, 2023

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS									Page 2
			210	220	230	240	250	290	299
ESTIMATED REVENUES	Account Number	Totals	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
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								
Total State Sources	3300								
LOCAL SOURCES:									
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									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2022	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING									
SOURCES AND FUND BALANCES									

For Fiscal Year Ending June 30, 2023

SECTION XII. DEBT SERVICE FUNDS (Continued)

								rage 25
Account	Totals							299 ARRA Economic
	Totals							Stimulus Debt Service
1 (diliber		Donas	Donas	1011110, 1101, 200110	rte (entre Bonds	Donas	Beer Berviee	Beimaras Beet Bei vice
710								
791								
9200								
760								
910								
930								
940								
950								
960								
970								
990								
9700								
2710								
2740								
2750								
2700								
	9200 760 910 930 940 950 960 970 990 9700 2710 2720 2730 2740 2750	Number 710 720 730 731 791 9200 760 910 930 940 950 960 970 990 970 970 2710 2720 2730 2740 2750	Number Bonds 710 720 730 731 791 9200 760 910 930 940 950 960 970 990 970 2710 2720 2730 2740 2750	Account Number	Account Number Totals SBE/COBI Bonds Special Act Bonds 1011.14 & 1011.15, F.S., Loans 710 720 730 791 9200 760 910 930 940 950 960 9770 990 9700 2710 2720 2730 2730 2740 2750	Account Number	Account Number Totals SBE/COBI Special Act Sections 1011.14 & Motor Vehicle Revenue Bonds Bonds	Account Number

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SECTION XIII. CAPITAL PROJECTS FUNDS

SECTION XIII. CAPITAL PROJECTS FUNDS	1		310	220	330	340	350	360	370	290	390	399 Page
	Aggount	T-4-1-		320 Special	330 Sections 1011.14 &	340 Public Education	350 District			380 Voted	390 Other	ARRA
ECTIMATED DEVENITES	Account	Totals	Capital Outlay	Special				Capital Outlay	Nonvoted Capital			
ESTIMATED REVENUES	Number		Bond Issues (COBI)	Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds	and Debt Service	Improvement (Section 1011.71(2), F.S.)	Capital Improvement	Capital Projects	Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:			(СОВІ)	Dollus	Loans	(FECO)		Debt Service	(Section 1011./1(2), F.S.)	mprovement	Fiojects	Capital Flojects
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:	3100											
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3299											
STATE SOURCES:	3200											
CO&DS Distributed	3321	64,000.00						64,000.00				
Interest on Undistributed CO&DS	3325	1.000.00						1,000.00	+			
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	1,000.00						1,000.00	+			
State Through Local	3380				_		+		+			
Public Education Capital Outlay (PECO)	3391								+			
Classrooms First Program	3392								+			
SMART Schools Small County Assistance Program	3395								+			
Class Size Reduction Capital Outlay	3396											
Class Size Reduction Capital Outlay Charter School Capital Outlay Funding	3396								+			
Other Miscellaneous State Revenues	3397	42,000.00									12 000 00	
	3399	107.000.00						65,000.00	-		42,000.00 42,000.00	
Total State Sources	3300	107,000.00						65,000.00			42,000.00	
LOCAL SOURCES:	2412	774 105 00							774 105 00			
District Local Capital Improvement Tax	3413	774,185.00							774,185.00			
County Local Sales Tax	3418	550,000,00									550,000,00	
School District Local Sales Tax	3419	550,000.00									550,000.00	
Tax Redemptions	3421	. =										
Investment Income	3430	1,700.00						100.00	650.00		950.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497	1 225 005 00						100.00	554.025.00		550.050.00	
Total Local Sources	3400	1,325,885.00						100.00	,		550,950.00	
TOTAL ESTIMATED REVENUES		1,432,885.00						65,100.00	774,835.00		592,950.00	
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	11,161,015.00				11,161,015.00						
Transfers In:												
From General Fund	3610	50,000.00									50,000.00	
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650	602,628.00				602,628.00						
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600	652,628.00				602,628.00					50,000.00	
TOTAL OTHER FINANCING SOURCES		11,813,643.00				11,763,643.00				<u> </u>	50,000.00	
Fund Balance, July 1, 2022	2800	23,868,026.00				19,813,053.00		85,000.00	1,462,000.00		2,507,973.00	
TOTAL ESTIMATED REVENUES, OTHER		<u> </u>				<u> </u>						
FINANCING SOURCES AND FUND BALANCES		37,114,554.00		1	1	31,576,696.00	1	150,100.00	2,236,835.00		3,150,923.00	1

DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)												Page 25
,			310	320	330	340	350	360	370	380	390	399
	Account	Totals	Capital Outlay	Special	Sections 1011.14 &	Public Education	District	Capital Outlay	Nonvoted Capital	Voted	Other	ARRA
APPROPRIATIONS	Number		Bond Issues	Act	1011.15, F.S.,	Capital Outlay	Bonds	and	Improvement	Capital	Capital	Economic Stimulus
			(COBI)	Bonds	Loans	(PECO)		Debt Service	(Section 1011.71(2), F.S.)	Improvement	Projects	Capital Projects
Appropriations: (Functions 7400/9200)										•		•
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	25,000,000.00				25,000,000.00						
Furniture, Fixtures and Equipment	640	570,000.00							20,000.00		550,000.00	
Motor Vehicles (Including Buses)	650	430,000.00							430,000.00			
Land	660											
Improvements Other Than Buildings	670	300,000.00				25,000.00			50,000.00		225,000.00	
Remodeling and Renovations	680	940,000.00						75,000.00	365,000.00		500,000.00	
Computer Software	690	10,000.00							10,000.00			
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730							İ				
TOTAL APPROPRIATIONS		27,250,000.00				25,025,000.00		75,000.00	875,000.00		1,275,000.00	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	330,000.00							280,000.00		50,000.00	
To Debt Service Funds	920							İ				
To Special Revenue Funds	940								1			
Interfund (Capital Projects Only)	950	602,628.00						65,000.00	537,628.00			
To Permanent Funds	960											
To Internal Service Funds	970							İ				
To Enterprise Funds	990							İ				
Total Transfers Out	9700	932,628.00						65,000.00	817,628.00		50,000.00	
TOTAL OTHER FINANCING USES		932,628.00						65,000.00	817,628.00		50,000.00	
Nonspendable Fund Balance, June 30, 2023	2710											
Restricted Fund Balance, June 30, 2023	2720								1			
Committed Fund Balance, June 30, 2023	2730	8,931,926,00				6,551,696,00		10,100,00	544.207.00		1,825,923,00	
Assigned Fund Balance, June 30, 2023	2740	0,, 01,, 20,00			1	2,222,000		22,700.00	2 : .,237.00		1,020,,20100	
Unassigned Fund Balance, June 30, 2023	2750								1			
TOTAL ENDING FUND BALANCES	2700	8,931,926.00				6,551,696.00		10,100.00	544,207.00		1,825,923.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES	1	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				.,,		10,100.00	1		1,020,020.00	
AND FUND BALANCES		37,114,554.00				31,576,696.00		150,100,00	2,236,835,00		3,150,923.00	

For Fiscal Year Ending June 30, 2023

SECTION XIV. PERMANENT FUNDS - FUND 000

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	Account	
ESTIMATED REVENUES	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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER		
FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2023

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

930 940

970

990

9700

2710

2720

2730

2740

2750

2700

Totals Salaries Purchased Services Other Account Employee Benefits Energy Services Materials and Supplies Capital Outlay APPROPRIATIONS 100 200 300 400 500 600 700 Number Instruction 5000 Student Support Services 6100 Instructional Media Services 6200 6300 Instruction and Curriculum Development Services Instructional Staff Training Services 6400 Instruction-Related Technology 6500 7100 Board General Administration 7200 School Administration 7300 Facilities Acquisition and Construction 7400 Fiscal Services 7500 Central Services 7700 7800 Student Transportation Services 7900 Operation of Plant Maintenance of Plant 8100 Administrative Technology Services 8200 9100 Community Services Debt Service 9200 Other Capital Outlay 9300 TOTAL APPROPRIATIONS OTHER FINANCING USES: Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920

TOTAL ENDING FUND BALANCE
TOTAL APPROPRIATIONS, OTHER FINANCING
USES AND FUND BALANCE

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To Capital Projects Funds

To Special Revenue Funds

To Internal Service Funds
To Enterprise Funds

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2023

Restricted Fund Balance, June 30, 2023

Assigned Fund Balance, June 30, 2023

Unassigned Fund Balance, June 30, 2023

Committed Fund Balance, June 30, 2023

Total Transfers Out

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SECTION XV. ENTERPRISE FUNDS

Page 28 912 913 914 915 921 922 911 ESTIMATED REVENUES Totals Self-Insurance Self-Insurance Self-Insurance ARRA Other Enterprise Self-Insurance Other Enterprise Account Number Consortium Consortium Consortium Consortium Consortium Programs 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 ransfers In: 3610 From General Fund 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 3600 Total Transfers In Net Position, July 1, 2022 2880 TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION ESTIMATED EXPENSES Object OPERATING EXPENSES: (Function 9900) 100 Salaries 200 Employee Benefits 300 Purchased Services 400 Energy Services 500 Materials and Supplies 600 Capital Outlay Other (including Depreciation) 700 Total Operating Expenses NONOPERATING EXPENSES: (Function 9900) 720 Interest 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 930 940 To Special Revenue Funds 950 Interfund Transfers (Enterprise Funds Only) 960 To Permanent Funds 970 To Internal Service Funds Total Transfers Out 9700 Net Position, June 30, 2023 2780 TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION

SECTION XVI. INTERNAL SERVICE FUNDS

			711	712	713	714	715	731	791
ESTIMATED REVENUES	Account	Totals	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium	Other Internal
ESTRINITED REVERVOES	Number	Totals	Sen insurance	Sen insurance	Sen maranec	Sen insurance	Sen insurance	Programs	Service
OPERATING REVENUES:	Tunicei							Trograms	Bervice
Charges for Services	3481								
Charges for Sales	3482								+
Premium Revenue	3484					1			+
Other Operating Revenues	3489					1			+
Total Operating Revenues	3407								+
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	3780					+			+
						+			+
Transfers In:	3610								
From General Fund	3620								
From Debt Service Funds									
From Capital Projects Funds	3630								
From Special Revenue Funds	3640				<u> </u>	 			
Interfund (Internal Service Funds Only)	3650				<u> </u>	 			
From Permanent Funds	3660								_
From Enterprise Funds	3690								_
Total Transfers In	3600								
Net Position, July 1, 2022	2880								
TOTAL OPERATING REVENUES, NONOPERATING									
REVENUES, TRANSFERS IN AND NET POSITION									<u> </u>
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								1
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								1
To Enterprise Funds	990								†
Total Transfers Out	9700		1						1
Net Position, June 30, 2023	2780								
TOTAL OPERATING EXPENSES, NONOPERATING	2700								+
EXPENSES, TRANSFERS OUT AND NET POSITION	1			ĺ	1	1		ĺ	