# DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET Fiscal Year 2015-16

#### SECTION I. ASSESSMENT AND MILLAGE LEVIES

7. Discretionary Capital Improvement

8. Debt Service

TOTAL MILLS

A. Certification of Taxable Value of Property in County by Propert	sy Appraiser		447,224,362.00
B. Millage Levies on Nonexempt Property:	D	ISTRICT MILLAGE LEVIE	S
	Nonvoted	Voted	Total
1. Required Local Effort	4.7530		4.7530
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

7.0010

Page 1

7.0010

# DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2016

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: Medicaid	2202	295,000,00
National Forest Funds	3202 3255	285,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	285,000.00
STATE:	2210	11 075 466 00
Florida Education Finance Program (FEFP) Workforce Development	3310 3315	11,875,466.00 84,869.00
Workforce Development Capitalization Incentive Grant	3316	04,007.00
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	975.00
Diagnostic and Learning Resources Centers  Racing Commission Funds	3335 3341	215,750.00
State Forest Funds	3342	215,750.00
State License Tax	3343	4,600.00
District Discretionary Lottery Funds	3344	7,198.00
Class Size Reduction Operating Funds	3355	2,234,451.00
Florida School Recognition Funds	3361	213,548.00
Excellent Teaching Program	3363	07.542.00
Voluntary Prekindergarten Program (VPK) Preschool Projects	3371 3372	87,543.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	25,000.00
Total State	3300	14,749,400.00
LOCAL: District School Taxes	3411	2,361,775.00
Tax Redemptions	3421	2,301,773.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income Gifts, Grants and Bequests	3430 3440	
Adult General Education Course Fees	3461	800.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	000.00
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 Other Student Fees	3468 3469	
Preschool Program Fees	3471	32,400.00
Prekindergarten Early Intervention Fees	3472	, , , , , , , , , , , , , , , , , , , ,
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources Total Local	3490	2 204 075 00
TOTAL ESTIMATED REVENUES	3400	2,394,975.00 17,429,375.00
OTHER FINANCING SOURCES		17,427,373.00
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds From Capital Projects Funds	3620 3630	149,014.00
From Capital Projects Funds From Special Revenue Funds	3630	75,000.00
From Permanent Funds	3660	73,000.00
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	224,014.00
TOTAL OTHER FINANCING SOURCES	200	224,014.00
Fund Balance, July 1, 2015	2800	2,221,656.89
TOTAL ESTIMATED REVENUES, OTHER		

For Fiscal Year Ending June 30, 2016

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2016
Restricted Fund Balance, June 30, 2016

Committed Fund Balance, June 30, 2016
Assigned Fund Balance, June 30, 2016

Unassigned Fund Balance, June 30, 2016

TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE

TOTAL ENDING FUND BALANCE

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	10,938,820.00	7,335,050.00	1,889,950.00	532,820.00	1,000.00	440,000.00	450,000.00	290,000.00
Student Support Services	6100	831,785.00	567,650.00	140,660.00	110,700.00		2,175.00		10,600.00
Instructional Media Services	6200	312,550.00	223,025.00	62,725.00			5,800.00	18,500.00	2,500.00
Instruction and Curriculum Development Services	6300	354,600.00	279,025.00	64,475.00	5,800.00	200.00	4,400.00	700.00	
Instructional Staff Training Services	6400	23,725.00	2,575.00	250.00	15,500.00	125.00	5,200.00		75.00
Instruction-Related Technology	6500	512,280.00	363,475.00	94,925.00	17,000.00	80.00	7,100.00	25,000.00	4,700.00
Board	7100	381,100.00	113,975.00	117,025.00	105,000.00		2,100.00		43,000.00
General Administration	7200	296,940.00	195,250.00	80,550.00	11,000.00	40.00	3,300.00	500.00	6,300.00
School Administration	7300	1,158,325.00	846,500.00	195,500.00	114,000.00	25.00	1,800.00	500.00	
Facilities Acquisition and Construction	7400	40,100.00	30,978.00	9,122.00					
Fiscal Services	7500	375,100.00	299,350.00	69,150.00	4,600.00		1,800.00		200.00
Food Service	7600								
Central Services	7700								
Student Transportation Services	7800	1,179,300.00	535,250.00	209,750.00	90,000.00	160,000.00	140,000.00	19,300.00	25,000.00
Operation of Plant	7900	1,339,625.00	338,000.00	136,000.00	262,000.00	515,000.00	52,000.00	125.00	36,500.00
Maintenance of Plant	8100	344,550.00	169,475.00	58,025.00	16,100.00	17,500.00	46,200.00	37,100.00	150.00
Administrative Technology Services	8200	20,000.00			20,000.00				
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		18,108,800.00	11,299,578.00	3,128,107.00	1,304,520.00	693,970.00	711,875.00	551,725.00	419,025.00
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	75,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	125,000.00							

125,000.00

1,641,245.89

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19,875,045.89

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For Fiscal Year Ending June 30, 2016

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

Page 4

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES	Account	Page 4
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	910,000.00
USDA-Donated Commodities	3265	80,000.00
Federal Through Local	3280	· · · · · · · · · · · · · · · · · · ·
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	990,000.00
STATE:		
School Breakfast Supplement	3337	8,000.00
School Lunch Supplement	3338	9,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	17,000.00
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	140,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	140,000.00
TOTAL ESTIMATED REVENUES		1,147,000.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	75,000.00
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	75,000.00
TOTAL OTHER FINANCING SOURCES		75,000.00
Fund Balance, July 1, 2015	2800	86,165.94
TOTAL ESTIMATED REVENUES, OTHER FINANCING		1 200 165 04
SOURCES AND FUND BALANCE		1,308,165.94

For Fiscal Year Ending June 30, 2016

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

Page 5

FUND 410 (CONTINUED)	Account	r age 3
APPROPRIATIONS	Number	
Food Services: (Function 7600)		
Salaries	100	435,000.00
Employee Benefits	200	176,000.00
Purchased Services	300	42,000.00
Energy Services	400	62,000.00
Materials and Supplies	500	460,000.00
Capital Outlay	600	5,000.00
Other	700	30,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	1,210,000.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	75,000.00
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	75,000.00
TOTAL OTHER FINANCING USES		75,000.00
Nonspendable Fund Balance, June 30, 2016	2710	
Restricted Fund Balance, June 30, 2016	2720	23,165.94
Committed Fund Balance, June 30, 2016	2730	
Assigned Fund Balance, June 30, 2016	2740	
Unassigned Fund Balance, June 30, 2016	2750	
TOTAL ENDING FUND BALANCE	2700	23,165.94
TOTAL APPROPRIATIONS, OTHER FINANCING USES		1 200 1 57 01
AND FUND BALANCE		1,308,165.94

For Fiscal Year Ending June 30, 2016

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

Page 6

PROGRAMS - FUND 420		Page 6
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
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	59,010.36
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	62,032.74
Teacher and Principal Training and Recruitment - Title II, Part A	3225	200,796.35
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	801,422.07
Elementary and Secondary Education Act, Title I	3240	649,724.05
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	35,739.00
Total Federal Through State And Local	3200	1,808,724.57
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		1,808,724.57
OTHER FINANCING SOURCES:	-	1,000,72
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	3740	
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	3000	
TOTAL OTHER PRINTENS OF THE STATE OF THE STA	_	
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING	2000	
SOURCES AND FUND BALANCE		1,808,724.57
DOUNCED IND I DID DAURICE		1,000,724.37

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2016
Restricted Fund Balance, June 30, 2016

Committed Fund Balance, June 30, 2016
Assigned Fund Balance, June 30, 2016

Unassigned Fund Balance, June 30, 2016

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

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2700

1,808,724.57

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Page '
APPROPRIATIONS	Number	101115	100	200	300	400	500	600	700
Instruction	5000	682,605.01	258,690.63	82,682.48	86,547.26		115,246.96	119,864.18	19,573.50
Student Support Services	6100	194,536.00	59,767.00	13,391.35	106,485.35		14,596.30		296.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	476,646.20	364,697.34	88,619.13	21,932.65		1,397.08		
Instructional Staff Training Services	6400	299,816.94	112,194.14	23,111.18	136,901.47		18,468.65		9,141.50
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	71,064.45							71,064.45
School Administration	7300	5,622.46			5,622.46				
Facilities Acquisition and Construction	7400	3,000.00						3,000.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	63,968.51	42,185.91	10,809.35	1,000.00	7,776.00	1,000.00	16.80	1,180.45
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	11,465.00			11,465.00				
Other Capital Outlay	9300							iii ii	
TOTAL APPROPRIATIONS		1,808,724.57	837,535.02	218,613.49	369,954.19	7,776.00		122,880.98	101,255.90
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930		1						
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
momits of the property of the			•						

For Fiscal Year Ending June 30, 2016

### SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432

Page 8

	Page 8
Account	
Number	
3100	
3230	
3240	
3299	
3200	
3380	
3399	
3300	
3430	
3440	
3495	
3400	
3730	
3740	
3610	
3620	
3630	
3650	
3660	
3670	
3690	
3600	
2800	
	Number  3199 3100  3230 3240 3299 3200  3380 3399 3300  3430 3440 3495 3400  3730 3740  3610 3620 3630 3650 3660 3670 3690 3690 3600

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2016
Restricted Fund Balance, June 30, 2016

Committed Fund Balance, June 30, 2016
Assigned Fund Balance, June 30, 2016

Unassigned Fund Balance, June 30, 2016

TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE

TOTAL ENDING FUND BALANCE

2710 2720

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2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Page
APPROPRIATIONS	Number	10000	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								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
momit omittin prilitiania riana									

For Fiscal Year Ending June 30, 2016

### SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433

Page 10

OTHER ARRA STIMULUS GRANTS - FUND 433		Page 10
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
State Through Local	3380	
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		
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	
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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		
	_	

990 9700

2710 2720

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2700

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA		Totals	Salaries	Employee Denefits	Purchased Services	Enguary Compions	Matarials and Sumplies	Canital Outlan	Page 11 Other
A DDD ODDI A ELONG	Account	Totals		Employee Benefits		Energy Services	Materials and Supplies	Capital Outlay	700
APPROPRIATIONS	Number 5000		100	200	300	400	500	600	700
Instruction	6100								
Student Support Services	6200								
Instructional Media Services	6300								
Instruction and Curriculum Development Services	6400								
Instructional Staff Training Services	6500					+			<del></del>
Instruction-Related Technology						+			<del></del>
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		10.000.000.000.000.000.000.000.000.000.						
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
	200								

To Enterprise Funds

Total Transfers Out

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2016
Restricted Fund Balance, June 30, 2016

Committed Fund Balance, June 30, 2016

Unassigned Fund Balance, June 30, 2016

TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE

TOTAL ENDING FUND BALANCE

Assigned Fund Balance, June 30, 2016

For Fiscal Year Ending June 30, 2016

# SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434

Page 12

	Account	1 4gc 12
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
Race to the Top	3214	160,221.26
Miscellaneous Federal Through State	3299	,
Total Federal Through State and Local	3200	160,221.26
STATE:		
State Through Local	3380	
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		160,221.26
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	
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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		160,221.26

970

990 9700

2710 2720

2730

2740

2750

2700

160,221.26

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE T	OP - FUND 434 (Continued)								Page 13
	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	156,078.33			14,976.00		163.61	140,938.72	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500	4,142.93					4,142.93		
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		160,221.26			14,976.00		4,306.54	140,938.72	
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920		1						
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960		1						

ESE 139

To Internal Service Funds

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2016
Restricted Fund Balance, June 30, 2016

Committed Fund Balance, June 30, 2016

Unassigned Fund Balance, June 30, 2016

TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE

TOTAL ENDING FUND BALANCE

Assigned Fund Balance, June 30, 2016

To Enterprise Funds

Total Transfers Out

For Fiscal Year Ending June 30, 2016

#### SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
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, 2015	2800	
· ·	2000	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2016

To Capital Projects Funds

To Internal Service Funds
To Enterprise Funds

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2016

Restricted Fund Balance, June 30, 2016

Committed Fund Balance, June 30, 2016

Unassigned Fund Balance, June 30, 2016

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Assigned Fund Balance, June 30, 2016

TOTAL ENDING FUND BALANCE

To Permanent Funds

Total Transfers Out

AND FUND BALANCE

Interfund

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

930

950

960 970

990

9700

2710

2720

2730

2740

2750

2700

	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								
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								

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For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS

Page 16 210 220 230 240 250 290 299 ESTIMATED REVENUES Totals SBE/COBI Special Act Motor Vehicle District Other ARRA Economic Account Sections 1011.14 & Number Bonds Bonds 1011.15, F.S., Loans Revenue Bonds Bonds Debt Service Stimulus Debt Service FEDERAL DIRECT SOURCES: 3199 Miscellaneous Federal Direct 3100 Total Federal Direct Sources FEDERAL THROUGH STATE AND LOCAL: 3299 Miscellaneous Federal Through State Total Federal Through State and Local 3200 STATE SOURCES: CO&DS Withheld for SBE/COBI Bonds 3322 SBE/COBI Bond Interest 3326 Racing Commission Funds 3341 Total State Sources 3300 LOCAL SOURCES: District Debt Service Taxes 3412 3418 County Local Sales Tax School District Local Sales Tax 3419 Tax Redemptions 3421 3423 Excess Fees 3425 Rent Investment Income 3430 3440 Gifts, Grants and Bequests 3400 Total Local Sources TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Issuance of Bonds 3710 3720 Loans 3750 Proceeds of Lease-Purchase Agreements Transfers In: 3610 From General Fund 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, 2015 2800 TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES

For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS (Continued)

								rage 17
		210	220	230	240	250	290	299
Account	Totals			Sections 1011.14 &	Motor Vehicle		Other	ARRA Economic
Number		Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds	Debt Service	Stimulus Debt Service
	•							
710								
720								
730								
790								
9200								
910								
930								
940								
950								
960								
970								
990								
9700								
2710								
2720								
2730								
2740								
2750	•							
2700								
	Number  710 720 730 790 9200  910 930 940 950 960 970 990 9700  2710 2720 2730 2740 2750	Number  710 720 730 730 790 9200  910 930 940 950 960 970 990 9700  2710 2720 2730 2740 2750	Account Number  Totals  SBE/COBI Bonds  710  720  730  790  9200  910  930  940  950  960  970  990  970  2710  2720  2730  2730  2740  2750	Account Number Totals SBE/COBI Bonds Special Act Bonds  710  720  730  790  9200  910  930  940  950  960  970  990  970  2710  2720  2730  2730  2750	Account Number	Account Number	Account Number   Totals   SBE/COBI   Bonds   Special Act   Sections 1011.14 & Motor Vehicle Revenue Bonds   Bonds	Account Number   Totals   SBE/COBI   Special Act   Sections 1011,14 & Motor Vehicle   District   Other

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#### SECTION VIII. CAPITAL PROJECTS FUNDS

			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
ESTIMATED REVENUES	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
FEDERAL DIRECT SOURCES:										•		i
Miscellaneous Federal Direct	3199											i
Total Federal Direct Sources	3100											i
FEDERAL THROUGH STATE AND LOCAL:												i
Miscellaneous Federal Through State	3299											i
Total Federal Through State and Local	3200											i
STATE SOURCES:												1
CO&DS Distributed	3321	57,827.00						57,827.00				j
Interest on Undistributed CO&DS	3325	409.00						409.00				j
Racing Commission Funds	3341											j
State Through Local	3380											j
Public Education Capital Outlay (PECO)	3391	63,512.00				63,512.00	r i					j
Classrooms First Program	3392	71,453.00									71,453.00	
District Effort Recognition Program	3394											i
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											i
Charter School Capital Outlay Funding	3397											i
Special Facility Construction Account	3398	8,419,842.00				8,419,842.00	f e					
Other Miscellaneous State Revenues	3399											i
Total State Sources	3300	8,613,043.00				8,483,354.00	(	58,236.00			71,453.00	
LOCAL SOURCES:				.	]	[	.	1	1			
District Local Capital Improvement Tax	3413	644,004.00							644,004.00			
County Local Sales Tax	3418											<u> </u>
School District Local Sales Tax	3419	385,000.00									385,000.00	<u> </u>
Tax Redemptions	3421											<u> </u>
Investment Income	3430	3,330.00						30.00	300.00		3,000.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											·
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	1,032,334.00						30.00	644,304.00		388,000.00	
TOTAL ESTIMATED REVENUES		9,645,377.00				8,483,354.00		58,266.00	644,304.00		459,453.00	
OTHER FINANCING SOURCES												i
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In:				1			1					i
From General Fund	3610	50,000.00									50,000.00	
From Debt Service Funds	3620			1								
From Special Revenue Funds	3640	***		1			1					
Interfund (Capital Projects Only)	3650	393,852.27				393,852.27						
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690			1			1					
Total Transfers In	3600	443,852.27		ļ		393,852.27	1	Ļ			50,000.00	
TOTAL OTHER FINANCING SOURCES		443,852.27		ļ		393,852.27					50,000.00	
Fund Balance, July 1, 2015	2800	8,631,012.26		1		6,782,875.52		284.22	80,498.39		1,767,354.13	
TOTAL ESTIMATED REVENUES, OTHER				1								i
FINANCING SOURCES AND FUND BALANCES	ı	18,720,241.53	I			15,660,081.79	1	58,550.22	724,802.39		2,276,807.13	1

#### DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)			310	320	330	340	350	360	370	380	390	Page 1
	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	17,123,289.09				15,559,563.79					1,563,725.30	
Furniture, Fixtures and Equipment	640	180,000.00							150,000,00		30,000.00	
Motor Vehicles (Including Buses)	650	240,000.00							240,000.00			
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	440,055,44				87,006,00			150,000,00		203.049.44	
Computer Software	690										,	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		17,983,344.53				15,646,569.79			540,000.00		1,796,774.74	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	149.014.00							99.014.00		50.000.00	
To Debt Service Funds	920	- 1.7,0-2.1.00							,		,	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950	393,852,27						58,266,00			335,586,27	
To Permanent Funds	960	,										
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	542,866.27						58,266.00	99,014.00		385,586.27	
TOTAL OTHER FINANCING USES		542,866,27						58.266.00	99.014.00		385,586,27	
		2.2,000.2							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Nonspendable Fund Balance, June 30, 2016	2710							1				
Restricted Fund Balance, June 30, 2016	2720	194.030.73				13,512.00		284.22	85.788.39		94,446,12	
Committed Fund Balance, June 30, 2016	2730	171,030.13				15,512.00		204.22	05,700.57		> 1, 1 10.12	
Assigned Fund Balance, June 30, 2016	2740											
Unassigned Fund Balance, June 30, 2016	2750							1				
TOTAL ENDING FUND BALANCES	2700	194.030.73				13,512.00		284.22	85,788,39		94,446,12	
TOTAL APPROPRIATIONS, OTHER FINANCING USES	, , , ,	27.1,000.00			1	20,012.00			35,		, ,,	
AND FUND BALANCES		18,720,241,53			1	15,660,081,79		58,550,22	724,802,39		2,276,807,13	

For Fiscal Year Ending June 30, 2016

#### SECTION IX. PERMANENT FUND - 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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER		
FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2016

990

9700

2710 2720

2730

2740 2750

2700

								Page 21
Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Number		100	200	300	400	500	600	700
5000								
6100								
6200								
6300								
6400								
6500								
7100								
7200								
7300								
7400								
7500								
7700								
7800								
7900								
8100								
8200								
9100								
9200								
9300								
910								
920								
930								
940								
970								
	Number 5000 6100 6200 6300 6400 6500 7100 7200 7300 7400 7500 7700 7800 9100 9200 9300	Number 5000 6100 6200 6300 6400 6500 7100 7200 7300 7400 7500 7700 7800 7900 8100 8200 9100 9200 9300	Number 5000 5000 6100 6200 6300 6400 6500 7100 7200 7300 7400 7500 7700 7800 7900 8100 8200 9100 9200 9300 930 940	Number         100         200           5000         100         200           6100         6200         6300           6300         6400         6500           7100         7200         7300           7300         7400         7500           7700         7800         7900           8100         8200         9100           9200         9300         9300           930         930         940	Number         100         200         300           5000         300 </td <td>Number         100         200         300         400           5000         100<!--</td--><td>Number         100         200         300         400         500           5000         100<!--</td--><td>Number   100   200   300   400   500   600    </td></td></td>	Number         100         200         300         400           5000         100 </td <td>Number         100         200         300         400         500           5000         100<!--</td--><td>Number   100   200   300   400   500   600    </td></td>	Number         100         200         300         400         500           5000         100 </td <td>Number   100   200   300   400   500   600    </td>	Number   100   200   300   400   500   600

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To Enterprise Funds

Total Transfers Out

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2016 Restricted Fund Balance, June 30, 2016

Committed Fund Balance, June 30, 2016

Assigned Fund Balance, June 30, 2016 Unassigned Fund Balance, June 30, 2016

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE

#### SECTION X. ENTERPRISE FUNDS

SECTION X. ENTERPRISE FUNDS	T		011	012	012	014	015	021	Page 2
ECTIMATED DEVENITE	A =t	Te+-1-	911	912	913	914	915 ABBA	921	922 Other Enterprise
ESTIMATED REVENUES	Account	Totals	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other Enterprise	Other Enterprise
OPERATING DEVENUES	Number		Consortium	Consortium	Consortium	Consortium	Consortium	Programs	Programs
OPERATING REVENUES:	2401								
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						4		
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, 2015	2880								
TOTAL OPERATING REVENUES, NONOPERATING									
REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
	o o jeet								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200						1		
Purchased Services	300						1		
Energy Services	400						1		
Materials and Supplies	500					+			
Capital Outlay	600					+			
Other (including Depreciation)	700					+	+		
Total Operating Expenses	700					+	+		
NONOPERATING EXPENSES: (Function 9900)									
	720								
Interest	720				<u> </u>	<u> </u>	<u> </u>		
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910						4		
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					1			
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2016	2780								
TOTAL OPERATING EXPENSES, NONOPERATING									
EXPENSES, TRANSFERS OUT AND NET POSITION									

#### SECTION XI. INTERNAL SERVICE FUNDS

SECTION XI. INTERNAL SERVICE FUNDS					1				Page 2
ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482				1				+
Premium Revenue	3484								-
Other Operating Revenues	3489								+
Total Operating Revenues	3409								+
NONOPERATING REVENUES:									+
Investment Income	3430								
Gifts, Grants and Bequests	3440			+		+			+
Other Miscellaneous Local Sources	3495		+	-		-			+
	3740								_
Loss Recoveries					<u> </u>				+
Gain on Disposition of Assets	3780				<u> </u>				+
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 (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2015	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		+	-		-			+
	400				1				+
Energy Services	500								
Materials and Supplies	600								_
Capital Outlay									_
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								1
To Permanent Funds	960								†
To Enterprise Funds	990								1
Total Transfers Out	9700						+		+
Net Position, June 30, 2016	2780			+		+			+
	2700								+
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									