# 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						
ESTIMATED REVENUES	Account Number					
FEDERAL:						

ESTIMATED REVENUES	Account Number	
FEDERAL:	rumoer	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct FEDERAL THROUGH STATE AND LOCAL:	3100	
Medicaid  Medicaid	3202	285,000.00
National Forest Funds	3255	265,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	285,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	11,875,466.00
Workforce Development Workforce Development Capitalization Incentive Grant	3315 3316	84,869.00
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	975.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	215,750.00
State Forest Funds	3342	4.500.00
State License Tax	3343	4,600.00
District Discretionary Lottery Funds Class Size Reduction Operating Funds	3344 3355	2,234,451.00
Florida School Recognition Funds	3361	220,746.00
Excellent Teaching Program	3363	220,740.00
Voluntary Prekindergarten Program (VPK)	3371	87,543.00
Preschool Projects	3372	,
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	25,000.00
Total State  LOCAL:	3300	14,749,400.00
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	3430	
Gifts, Grants and Bequests  Adult General Education Course Fees	3440 3461	800.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	800.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED <sup>®</sup> Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	32,400.00
Prekindergarten Early Intervention Fees School-Age Child Care Fees	3472 3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	
Total Local	3400	2,394,975.00
TOTAL ESTIMATED REVENUES		17,429,375.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In: From Debt Service Funds	3620	
From Debt Service Funds From Capital Projects Funds	3630	149,014.00
From Special Revenue Funds	3640	75,000.00
From Permanent Funds	3660	72,300.00
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	224,014.00
TOTAL OTHER FINANCING SOURCES	2011	224,014.00
Fund Balance, July 1, 2015	2800	2,211,662.68
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		10 065 051 60
FINANCING SOURCES AND FUND BALANCE		19,865,051.68

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	7,400,000.00	1,825,000.00	532,820.00	1,000.00	440,000.00	450,000.00	290,000.00
Student Support Services	6100	831,785.00	572,700.00	135,610.00	110,700.00		2,175.00		10,600.00
Instructional Media Services	6200	312,550.00	225,000.00	60,750.00			5,800.00	18,500.00	2,500.00
Instruction and Curriculum Development Services	6300	354,600.00	281,500.00	62,000.00	5,800.00	200.00	4,400.00	700.00	
Instructional Staff Training Services	6400	23,725.00	2,600.00	225.00	15,500.00	125.00	5,200.00		75.00
Instruction-Related Technology	6500	512,280.00	366,700.00	91,700.00	17,000.00	80.00	7,100.00	25,000.00	4,700.00
Board	7100	381,100.00	115,000.00	116,000.00	105,000.00		2,100.00		43,000.00
General Administration	7200	296,940.00	197,000.00	78,800.00	11,000.00	40.00	3,300.00	500.00	6,300.00
School Administration	7300	1,158,325.00	854,000.00	188,000.00	114,000.00	25.00	1,800.00	500.00	
Facilities Acquisition and Construction	7400	40,100.00	31,278.00	8,822.00					
Fiscal Services	7500	375,100.00	302,000.00	66,500.00	4,600.00		1,800.00		200.00
Food Service	7600								
Central Services	7700								
Student Transportation Services	7800	1,161,300.00	540,000.00	205,000.00	90,000.00	160,000.00	140,000.00	1,300.00	25,000.00
Operation of Plant	7900	1,339,625.00	341,000.00	133,000.00	262,000.00	515,000.00	52,000.00	125.00	36,500.00
Maintenance of Plant	8100	312,550.00	171,000.00	56,500.00	16,100.00	17,500.00	46,200.00	5,100.00	150.00
Administrative Technology Services	8200	20,000.00			20,000.00				
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		18,058,800.00	11,399,778.00	3,027,907.00	1,304,520.00	693,970.00	711,875.00	501,725.00	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

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19,865,051.68

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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	- FUND 410	Page 4
	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	910,000.00
USDA-Donated Commodities	3265	
Federal Through Local	3280	80,000.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	990,000.00
STATE:		
School Breakfast Supplement	3337	
School Lunch Supplement	3338	8,000.00
State Through Local	3380	9,000.00
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	62,860.69
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		1,284,860.69

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	174,000.00
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	1,208,000.00
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	1,860.69
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	1,860.69
TOTAL APPROPRIATIONS, OTHER FINANCING USES		1.001.0 -2 -2
AND FUND BALANCE		1,284,860.69

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	0.36
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	3,369.74
Teacher and Principal Training and Recruitment - Title II, Part A	3225	85,766.35
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	281,786.07
Elementary and Secondary Education Act, Title I	3240	82,801.05
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	453,723.57
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		453,723.57
OTHER FINANCING SOURCES:		100,720107
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 PRINTED SOURCES	-	
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING	2000	
SOURCES AND FUND BALANCE		453,723.57
DOUROLD IN DI UND BRIDINGE		733,123.31

For Fiscal Year Ending June 30, 2016

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2700

453,723.57

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDI	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Page 7 Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	246,947.60	103,423.63	34,877.48	4,494.26		53,427.55	49,251.18	1,473.50
Student Support Services	6100	10,400.00	12.00	60.35	7,235.35		2,796.30	,	296.00
Instructional Media Services	6200				•				
Instruction and Curriculum Development Services	6300	46,344.20	29,042.34	7,546.13	8,932.65		823.08		
Instructional Staff Training Services	6400	108,929.94	17,582.14	5,168.18	69,304.47		8,733.65		8,141.50
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	11,394.86							11,394.86
School Administration	7300	3,316.46			3,316.46				
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	16,425.51	11,753.91	1,848.35		2,776.00		16.80	30.45
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	9,965.00			9,965.00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		453,723.57	161,814.02	49,500.49	103,248.19	2,776.00		49,267.98	21,336.31
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920		1						
To Capital Projects Funds	930		1						
Interfund	950		1						
To Permanent Funds	960								
To Internal Service Funds	970		1						
	1								

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To Enterprise Funds
Total Transfers Out

AND FUND BALANCE

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

TOTAL ENDING FUND BALANCE

Assigned Fund Balance, June 30, 2016

For Fiscal Year Ending June 30, 2016

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

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

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	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		
	_	

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2700

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA		Totals	Salaries	Employee Denefits	Purchased Services	Enguary Compians	Matarials and Sumplies	Canital Outlan	Page 11 Other
A DDD ODDI A TIONG	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 4ge 12
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
Race to the Top	3214	163,974.63
Miscellaneous Federal Through State	3299	·
Total Federal Through State and Local	3200	163,974.63
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		163,974.63
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		163,974.63

SECTION V. SPECIAL DEVENUE FUNDS - PACE TO THE TOP - FUND 424 (Continued)

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2700

163,974.63

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE T	TOP - 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	158,020.02			14,976.00		2,084.26	140,959.76	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500	5,207.31					5,207.31		
Board	7100								
General Administration	7200	747.30							747.30
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		163,974.63			14,976.00		7,291.57	140,959.76	747.30
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
			<b>1</b>						

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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, 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

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)

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950

960 970

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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

ESTIMATED REVENUES Number Bond Issues Act 1011.15, F.S., Capital Outlay Bonds and Improvement Capital Capital Economi	<u> </u>			310	320	330	340	350	360	370	380	390	399
Part   March   Part   March   Part   March   Part   Part   March   Part   Par		Account	Totals	Capital Outlay	Special	Sections 1011.14 &	Public Education	District	Capital Outlay	Nonvoted Capital	Voted	Other	ARRA
PRINCE   P	ESTIMATED REVENUES	Number		Bond Issues	Act	1011.15, F.S.,	Capital Outlay	Bonds	and	Improvement	Capital	Capital	Economic Stimulus
Mischines   5400   Piece   1900				(COBI)	Bonds	Loans	(PECO)		Debt Service	(Section 1011.71(2), F.S.)	Improvement	Projects	Capital Projects
Tail Petrol Direct Stores   100													
### PRINCE STATE AND ESCAL   100   1													
Miscellanes   1500		3100											
Total Intendia Through State and Local													
AND STATE OF CONTROL   10													
COADS Production   1321   157,2770		3200											
Interest of United Base (CARDS)   3235   40.000													
Record Commission Funds													
Sate Troop Local   3300			409.00						409.00				
Public Education Company   3372   71,65300	8												
Section   1974													
District Filed Recognition Program   3394													
SMART School Small Court Assistance Program   3385			71,453.00									71,453.00	
Class Size Reduction Cigatal Orderly   3396													
Churer School Capital Cultury Invaling   397						_							
Special Facility Construction Account   3588													
Obt Miscellances Sate Revenes   339													
Total State Sources			8,419,842.00				8,419,842.00						
OCAL SOURCES   Shirit Local Cipital Improvement Tax			0.710.741.00				0.110.012.00						
District Local Capital Improvement Tax		3300	8,549,531.00				8,419,842.00		58,236.00			71,453.00	
Course   C													
School Duries Local Sales Tax  \$419			644,004.00		<u> </u>	<u> </u>			<u> </u>	644,004.00		-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
TAX Redemptions													
Investment Income			385,000.00									385,000.00	
Gifs. Grants and Bequests   3440													
Miscellaneous Local Sources   3.490			3,330.00						30.00	300.00		3,000.00	
Impact Fees													
Refunds of Prior Year's Expenditures													
Total Local Sources   3400													
FOTAL ESTIMATED REVENUES   9,581,365.00   9,581,365.00   459,453.00   58,266.00   644,304.00   459,453.00   59,453.00   59,455.00   59,4										-11.001.00		****	
OTHER FINANCING SOURCES   Susuace of Bonds   3710   Susuace of Bonds   3720   Susuace of Bonds   3720   Susuace of Bonds   3720   Susuace of Bonds   3730   Susuace of Bonds   3730   Susuace of Bonds		3400											
SSUARCE   STATE   ST			9,581,865.00				8,419,842.00		58,266.00	644,304.00		459,453.00	
Sales   Sale													
Sale of Capital Assets   3730													
1													
Proceeds of Lease-Purchase Agreements 3750													
From General Fund   3610   50,000.00   5													
From General Fund         3610         50,000.00         50,000.00           From Debt Service Funds         3620         ————————————————————————————————————		3750											
From Debt Service Funds 3620		1											
From Special Revenue Funds   3640   393,852.00   393,85			50,000.00						+			50,000.00	
Interfund (Capital Projects Only)   3650   393,852.00   393,852.00     393,852.00									+				
From Permanent Funds         3660           From Internal Service Funds         3670           From Enterprise Funds         3690           Total Transfers In         3600         443,852.00           FOTAL OTHER FINANCING SOURCES         443,852.00         50,000.00           Fund Balance, July 1, 2015         2800         8,572,777.27         6,724,639.67         285.08         80,498.39         1,767,354.13			202.052.00				202.052.00		+				
From Internal Service Funds         3670			393,852.00				393,852.00			<del> </del>			
From Enterprise Funds 3690 Total Transfers In 3690 System 50,000,00 Total Transfers In 3600 System 50,000,00									+				
Total Transfers In         3600         443,852.00         393,852.00         50,000.00           FOTAL OTHER FINANCING SOURCES         443,852.00         393,852.00         50,000.00           Fund Balance, July 1, 2015         2800         8,572,777.27         6,724,639.67         285.08         80,498.39         1,767,354.13							-			<del> </del>			
ROTAL OTHER FINANCING SOURCES         443,852.00         393,852.00         50,000.00           Fund Balance, July 1, 2015         2800         8,572,777.27         6,724,639.67         285.08         80,498.39         1,767,354.13			442.052.00				202.052.00		+			50,000,00	
Fund Balance, July 1, 2015 2800 8,572,777.27 6,724,639.67 285.08 80,498.39 1,767,354.13		3600	. ,				,						
OTAL ESTIMATED REVENUES, OTHER		2800	8,572,777.27				6,724,639.67		285.08	80,498.39		1,767,354.13	
TINANCING SOURCES AND FUND BALANCES 18,598,494.27 15,538,333.67 58,551.08 724,802.39 2,276,807.13			18 598 494 27				15 538 333 67		58 551 08	724 802 39		2 276 807 13	

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

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)												Page 1
			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	17,102,058.97				15,538,333.67					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	353,049.44							150,000.00		203,049.44	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		17,875,108.41				15,538,333.67			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	.,										
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950	393,852,27						58.266.00			335.586.27	
To Permanent Funds	960	5,5,00=1=.									000,000.27	
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				<u> </u>		58,266,00	99,014.00		385,586,27	
						<u> </u>			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		200,000	
Nonspendable Fund Balance, June 30, 2016	2710											
Restricted Fund Balance, June 30, 2016	2720	180,519,59			1			285.08	85,788,39		94,446,12	
Committed Fund Balance, June 30, 2016	2730	100,017.07			1			203.00	03,700.39		<i>γ</i> <del>1,11</del> 0.12	
Assigned Fund Balance, June 30, 2016	2740				+			+				
Unassigned Fund Balance, June 30, 2016	2750											
TOTAL ENDING FUND BALANCES	2700	180,519.59			1	<u> </u>		285.08	85,788,39		94,446,12	
TOTAL APPROPRIATIONS, OTHER FINANCING USES	2700	100,517.57			+			203.00	05,700.59		y <del>+,++</del> 0.12	
AND FUND BALANCES		18,598,494,27				15.538.333.67		58,551.08	724.802.39		2,276,807,13	
AND FUND DALANCES		10,370,494.27				13,338,333.07		36,331.08	124,802.39		4,470,607.13	

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 Salf Ingurance	915 ABBA	921	922 Other Entermise
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>	<del> </del>	<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									