SECTION I. ASSESSMENT AND MILLAGE LEVIES

Fiscal Year 2014-15

434,647,404.00 A. Certification of Taxable Value of Property in County by Property Appraiser B. Millage Levies on Nonexempt Property: DISTRICT MILLAGE LEVIES Nonvoted Voted Total 4.9080 4.9080 1. Required Local Effort 2. Prior-Period Funding Adjustment Millage 0.0100 0.0100 3. Discretionary Operating 0.7480 0.7480 4. Additional Operating

1.5000

Page 1

1.5000

7.1660

8. Debt Service

5. Additional Capital Improvement

7. Discretionary Capital Improvement

6. Local Capital Improvement

TOTAL MILLS	7.1660
	·

DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2015

FOR FISCAL YEAR ENDING JUNE 30, 2015		D 2
SECTION II. GENERAL FUND - FUND 100	Account	Page 2
ESTIMATED REVENUES	Number	
FEDERAL: Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct FEDERAL THROUGH STATE AND LOCAL:	3100	
Medicaid Medicaid	3202	285,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	285,000.00
Total Federal Through State and Local STATE:	3200	263,000.00
Florida Education Finance Program (FEFP)	3310	11,508,640.00
Workforce Development	3315	86,959.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive Adults With Disabilities	3317 3318	
CO & DS Withheld for Administrative Expenditure	3323	1,026.00
Diagnostic and Learning Resources Centers	3335	1,020,00
Racing Commission Funds	3341	215,750.00
State Forest Funds	3342	4.600.00
State License Tax	3343 3344	4,600.00 20,165.00
District Discretionary Lottery Funds Class Size Reduction Operating Funds	3355	2,321,407.00
Florida School Recognition Funds	3361	29,319.00
Excellent Teaching Program	3363	,
Voluntary Prekindergarten Program	3371	136,636.00
Preschool Projects	3372	
Reading Programs Full-Service Schools Program	3373 3378	
Other Miscellaneous State Revenue	3399	25,000.00
Total State	3300	14,349,502.00
LOCAL:		
District School Taxes	3411	2,364,205.00
Tax Redemptions Payment in Lieu of Taxes	3421 3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	
Gifts, Grants and Bequests Adult General Education Course Fees	3440 3461	1,000.00
Postsecondary Vocational Course Fees	3462	1,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees General Education Development (GED) Testing Fees	3466 3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	32,400.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees Other Schools, Courses and Classes Fees	3473 3479	
Miscellaneous Local Sources	3490	
Total Local	3400	2,397,605.00
TOTAL ESTIMATED REVENUES		17,032,107.00
OTHER FINANCING SOURCES		
Loans Sala of Conital Accests	3720 3730	
Sale of Capital Assets Loss Recoveries	3730	
Transfers In:	3170	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	423,331.00
From Special Revenue Funds	3640	75,000.00
From Permanent Funds From Internal Service Funds	3660 3670	
From Enterprise Funds	3690	
Total Transfers In	3600	498,331.00
TOTAL OTHER FINANCING SOURCES		498,331.00
Fund Balance, July 1, 2014	2800	2,196,120.96
TOTAL ESTIMATED REVENUES, OTHER		10 726 559 06

19,726,558.96

ESE 139

FINANCING SOURCES AND FUND BALANCE

SECTION II. GENERAL FUND - FUND 100 (Continued)	Account	Totals
APPROPRIATIONS	Number	
Instruction	5000	10,613,000.00
Student Personnel Services	6100	734,500.00
Instructional Media Services	6200	303,000.00
Instruction and Curriculum Development Services	6300	354,100.00
Instructional Staff Training Services	6400	11,250.00
Instructional-Related Technology	6500	549,400.00
Board	7100	367,250.00
General Administration	7200	279,600.00
School Administration	7300	1,192,200.00
Facilities Acquisition and Construction	7400	62,600.00
Fiscal Services	7500	489,000.00
Food Service	7600	
Central Services	7700	
Student Transportation Services	7800	1,101,000.00
Operation of Plant	7900	1,365,000.00
Maintenance of Plant	8100	323,600.00
Administrative Technology Services	8200	17,000.00
Community Services	9100	
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		17,762,500.00
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	73,000.00
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	125,000.00
TOTAL OTHER FINANCING USES	7700	125,000.00
TOTAL OTHER FINANCING USES		123,000.00
Nonspendable Fund Balance, June 30, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	1,839,058.96
TOTAL ENDING FUND BALANCE	2700	1,839,058.96
TOTAL APPROPRIATIONS, OTHER FINANCING USES		
AND FUND BALANCE		19,726,558.96

Salaries

100

7,500,000.00

500,000.00

200,000.00

275,000.00

350,000.00

120,000.00 200,000.00

865,000.00

50,000.00

400,000.00

450,000.00

335,000.00

200,000.00

11,445,000.00

Employee Benefits

200

1,900,000.00

130,000.00

55,000.00

65,000.00

90,000.00

105,000.00

62,000.00

205,000.00

12,000.00

75,000.00

170,000.00

125,000.00

60,000.00

3,054,000.00

Purchased Services

300

525,000.00

100,000.00

15,000.00

8,500.00

10,000.00

12,000.00

95,000.00

12,500.00

120,000.00

5,500.00

100,000.00

285,000.00

17,500.00

17,000.00

1,323,000.00

Materials & Supplies

500

375,000.00

1,000.00

3,500.00

4,000.00

200.00

7,000.00

1,250.00

2,000.00

6,000.00

105,000.00

40,000.00

35,000.00

580,450.00

500.00

Energy Services

400

3,000.00

500.00

250.00

100.00

100.00

250,000.00

545,000.00

1,000.00

799,950.00

Capital Outlay

600

40,000.00

25,000.00

1.000.00

90,000.00

100.00

1,500.00

1,500.00

6,000.00

5,000.00

10,000.00

181,600.00

500.00

500.00

500.00

Page 3 Other

270,000.00

3,000.00

4,500.00

100.00

300.00

300.00

46,000.00

3,000.00

100.00

100.00

1,000.00

20,000.00

30,000.00

378,500.00

100.00

700

For Fiscal Year Ending June 30, 2015

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

Page 4

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICE	5 - FUND 410	Page 4
	Account	
ESTIMATED REVENUES	Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	780,000.00
USDA-Donated Commodities	3265	80,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	860,000.00
STATE:		
School Breakfast Supplement	3337	9,000.00
School Lunch Supplement	3338	8,500.00
Other Miscellaneous State Revenue	3399	500.00
Total State	3300	18,000.00
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	320,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	320,000.00
TOTAL ESTIMATED REVENUES		1,198,000.00
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 Transfer	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, 2014	2800	92,569.25
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		1,365,569.25

For Fiscal Year Ending June 30, 2015

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

FUND 410 (CONTINUED)		
APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	425,000.00
Employee Benefits	200	170,000.00
Purchased Services	300	42,000.00
Energy Services	400	62,000.00
Materials and Supplies	500	545,000.00
Capital Outlay	600	10,000.00
Other	700	30,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	1,284,000.00
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, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	6,569.25
Committed Fund Balance, June 30, 2015	2730	5,5 57 12 5
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	6,569.25
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,365,569.25

For Fiscal Year Ending June 30, 2015

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

Page 6

FEDERAL PROGRAMS - FUND 420	1	Page 6
	Account	
ESTIMATED REVENUES	Number	
FEDERAL DIRECT:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Vocational Education Acts	3201	
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	70,069.86
Math & Science Partnerships - Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	238,371.36
Elementary and Secondary Education Act, Title I	3240	118,944.22
Adult General Education	3251	,
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	427,385.44
STATE:	2200	.27,000
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:	3300	
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
	3495	
Other Miscellaneous Local Sources Total Local	3493	
TOTAL ESTIMATED REVENUES	3400	427,385.44
		427,383.44
OTHER FINANCING SOURCES:	2720	
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		427,385.44

For Fiscal Year Ending June 30, 2015

990

9700

2710

2720

2730

2740

2750

2700

427,385.44

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000	240,785.61	88,463.20	41,151.66	11,361.43		15,672.33	72,692.99	11,444.00
Student Personnel Services	6100	35,247.98	7,494.05	3,997.56	17,840.24		4,253.25	47.88	1,615.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	24,200.47	13,493.44	4,272.31	4,617.77		1,816.95		
Instructional Staff Training Services	6400	91,195.41	6,152.72	1,457.24	81,095.45		1,670.00		820.00
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	12,760.91							12,760.91
School Administration	7300	2,973.66			2,973.66				
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	11,441.40	6,362.10	4,623.30					456.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	8,780.00			8,780.00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		427,385.44	121,965.51	55,502.07	126,668.55		23,412.53	72,740.87	27,095.91
OTHER FINANCING USES: Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930		1						
Interfund	950		1						
To Permanent Funds	960		1						
To Internal Service Funds	970		1						
			-						

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2015

Restricted Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

Unassigned Fund Balance, June 30, 2015

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

For Fiscal Year Ending June 30, 2015

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

Page 8

TARGETED ARRA STIMULUS FUNDS - FUND 432	,	Page 8
ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
STATE:		
Other Miscellaneous State Revenue	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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2015

OTHER FINANCING USES:

To Internal Service Funds

TOTAL ENDING FUND BALANCE

To Enterprise Funds

SECTION V. SPECIAL REVENUE FUNDS - TARGETED	ARRA STIMULUS FUNDS - FU	ND 432 (Continued)							Page 9
	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-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				<u> </u>				
TOTAL APPROPRIATIONS									

Transfers Out: (Function 9700)		
To General F	und	910	
To Debt Serv	ice Funds	920	
To Capital P	ojects Funds	930	
Interfund		950	
To Permaner	t Funds	960	

Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2015	2710	
Restricted Fund Balance, June 30, 2015	2720	
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	

970

990

2700

TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE

For Fiscal Year Ending June 30, 2015

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

Page 10

OTHER ARRA STIMULUS GRANTS - FUND 433		Page 10
ESTIMATED REVENUES	Account 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:		
Other Miscellaneous State Revenue	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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING		
SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2015

9700

2710

2720

2730

2740

2750 2700

	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-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

AND FUND BALANCE

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2015

Restricted Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015

Unassigned Fund Balance, June 30, 2015

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

For Fiscal Year Ending June 30, 2015

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

Page 12

RACE TO THE TOP - FUND 434		rage 12
ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Race to the Top	3214	13,431.75
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	13,431.75
STATE:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		13,431.75
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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		13,431.75

For Fiscal Year Ending June 30, 2015

950

960 970

990

9700

2710

2720 2730

2740 2750

2700

13,431.75

P - FUND 434 (Continued)								Page 13
Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
Number		100	200	300	400	500	600	700
5000								
6100								
6200								
6300								
6400	13,431.75			13,431.75				
6500								
7100								
7200								
7300								
7400								
7500								
7600								
7700								
7800								
7900								
8100								
8200								
9100								
9300								
	13,431.75			13,431.75				
010								
		-						
		=						
	Account Number 5000 6100 6200 6300 6400 6500 7100 7200 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100	Number 5000 6100 6200 6300 6400 13,431.75 6500 7100 7200 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100 9300 13,431.75	Account Number 100 5000 6100 6200 6300 6400 7100 7200 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100 9300 13,431.75	Account Number 100 200 5000 6100 6200 6300 6400 13,431.75 6500 7100 7200 7300 7400 7500 7600 7700 7800 7900 8100 8200 910 920	Account Number Totals Salaries 100 Employee Benefits 200 Purchased Services 300 5000 100 200 300 6200 6200 6300 6400 13,431.75 13,431.75 13,431.75 13,431.75 6500 13,431.75 13,43	Account Number Totals Salaries 100 Employee Benefits 200 Purchased Services 300 Energy Services 400 5000 6100 6200 <t< td=""><td> Account Number Totals Salaries Employee Benefits 200 300 400 500 500 </td><td> Account Number Totals Salaries Employee Benefits 200 300 400 500 600 </td></t<>	Account Number Totals Salaries Employee Benefits 200 300 400 500 500	Account Number Totals Salaries Employee Benefits 200 300 400 500 600

Interfund To Permanent Funds

To Internal Service Funds To Enterprise Funds

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2015

Restricted Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015 Assigned Fund Balance, June 30, 2015

Unassigned Fund Balance, June 30, 2015 TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Total Transfers Out

AND FUND BALANCE

For Fiscal Year Ending June 30, 2015

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

Page 14

	Account	1 450 11
	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, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2015

9700

2710

2720

2730

2740

2750

2700

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLAN	ì		6.1.	E 1 D C.	D 1 10 '	Б С .	1 34	G : 10 1	Page 15
A DDD ODDY A TYONG	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS	Number		100	200	300	400	500	600	700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-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								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2015

Restricted Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

TOTAL ENDING FUND BALANCE

Unassigned Fund Balance, June 30, 2015

TOTAL APPROPRIATIONS, OTHER FINANCING USES

DISTRICT SCHOOL BOARD OF CALHOUN COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS

Page 16 210 220 230 240 250 290 299 ESTIMATED REVENUES Account Totals SBE & COBI Special Act Section 1011.14-15, Motor Vehicle District Other ARRA Economic Number Bonds Bonds F.S., Loans Revenue Bonds Bonds Debt Service Stimulus Debt Service FEDERAL DIRECT SOURCES: 3199 Miscellaneous Federal Direct Total Federal Direct Sources 3100 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 3419 School District Local Sales Tax Tax Redemptions 3421 3423 Excess Fees Rent 3425 3430 Investment Income Gifts, Grants and Bequests 3440 Total Local Sources 3400 TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Issuance of Bonds 3710 Loans 3720 Proceeds of Lease-Purchase Agreements 3750 Transfers In: From General Fund 3610 From Capital Projects Funds 3630 391,559.77 391,559.77 From Special Revenue Funds 3640 Interfund (Debt Service Only) 3650 3660 From Permanent Funds From Internal Service Funds 3670 3690 From Enterprise Funds 391,559,77 391,559,77 Total Transfers In 3600 TOTAL OTHER FINANCING SOURCES 391,559.77 391,559.77 Fund Balance, July 1, 2014 2800 TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES 391,559,77 391,559,77

For Fiscal Year Ending June 30, 2015

SECTION VII. DEBT SERVICE FUNDS (Continued)									Page 17
			210	220	230	240	250	290	299
APPROPRIATIONS	Account	Totals	SBE & COBI	Special Act	Section 1011.14-15,	Motor Vehicle	District	Other	ARRA Economic
	Number		Bonds	Bonds	F.S., Loans	Revenue Bonds	Bonds	Debt Service	Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710	391,559.77						391,559.77	
Interest	720								
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	391,559.77						391,559.77	
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015 Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES	=								
AND FUND BALANCES		391,559.77						391,559.77	

For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS

SECTION VIII. CAPITAL PROJECTS FUNDS												Page 18
			310	320	330	340	350	360	370	380	390	399
	Account	Totals	Capital Outlay	Special	Section	Public Education	District	Capital Outlay	Nonvoted Capital	Voted	Other	ARRA
ESTIMATED REVENUES	Number		Bond Issues	Act	1011.14-15, 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:			(СОВІ)	Dollus	Loans	(LCO)		Debt Service	(Section 1011.71(2), 1.3.)	Improvement	Tiojects	Capitai i rojects
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	3200											
STATE SOURCES:	3200								 			
CO & DS Distributed	3321	65,000,00						65,000.00				
Interest on Undistributed CO & DS	3325	280.00						280.00				
Racing Commission Funds	3341	200.00	<u> </u>			+	+	200.00	t			
Public Education Capital Outlay (PECO)	3391	7,000,000,00				7,000,000.00						
Classrooms First Program	3392	71,453.00	<u> </u>			7,000,000.00		+	t		71,453.00	
District Effort Recognition Program	3394	71,433.00									71,455.00	
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenue	3399		<u> </u>			+	+	+	t			
Total State Sources	3300	7,136,733.00				7,000,000.00		65,280.00			71,453.00	
LOCAL SOURCES:	3300	7,130,733.00				7,000,000.00		05,260.00			71,433.00	
District Local Capital Improvement Tax	3413	625,893.00		.		4::::::::::::::::::::::::::::::::::::::	1		625,893,00			<u> </u>
County Local Sales Tax	3418	023,893.00		<u> </u>			<u> </u>	1	025,875.00			[
School District Local Sales Tax	3419	370,000,00							+		370,000,00	
Tax Redemptions	3421	370,000.00	+	 		+	+	+	+		370,000.00	
Investment Income	3430								+			
Gifts, Grants and Bequests	3440					+	+	+				
Miscellaneous Local Sources	3490								+			
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497					+	+	+				
Total Local Sources	3400	995,893.00							625,893.00		370,000.00	
TOTAL ESTIMATED REVENUES	3400	8,132,626,00				7,000,000.00		65,280.00			441.453.00	
OTHER FINANCING SOURCES		8,132,020.00				7,000,000.00		05,280.00	025,875.00		441,455.00	
Issuance of Bonds	3710											
Loans	3710								+			
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750								+			
Transfers In:	3730		<u> </u>			+	+	+	t			
From General Fund	3610	50,000,00									50,000.00	
From Debt Service Funds	3620	50,000.00									30,000.00	
From Special Revenue Funds	3640					+	+	+	 			
Interfund (Capital Projects Only)	3650	†	<u> </u>			†	†	†	+			
From Permanent Funds	3660	†	<u> </u>			†	†	†	+			
From Internal Service Funds	3670					+	+	+	 			
From Enterprise Funds	3690	<u> </u>		1		†	†	†	†			
Total Transfers In	3600	50,000,00				+	+	+	 		50,000.00	
TOTAL OTHER FINANCING SOURCES	3000	50,000.00									50,000.00	
Fund Balance, July 1, 2014	2800	2,317,690,08				452,297,32		10,818.34	6,298.76		1.848,275,66	
TOTAL ESTIMATED REVENUES, OTHER	2000	2,317,090.00	<u> </u>	1		732,271.32	1	10,010.34	0,298.70		1,040,273.00	
FINANCING SOURCES AND FUND BALANCES	ĺ	10,500,316,08		1		7,452,297.32	Í	76,098,34	632,191,76		2,339,728,66	
THAIRCENG SOURCES AND FUND BALANCES	l .	10,500,510.08	I.	1	l .	1,432,291.32	1	70,098.34	032,171.70		2,337,728.00	1

For Fiscal Year Ending June 30, 2015

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued) Page 19 320 330 340 360 370 390 350 380 399 Nonvoted Capital District ARRA Capital Outlay Special Public Education Capital Outlay Voted Other Account Section Totals APPROPRIATIONS Number Bond Issues 1011.14-15, F.S., Capital Outlay Bonds Improvement Capital Capital Economic Stimulus (COBI) (PECO) Debt Service (Section 1011.71(2), F.S.) Capital Projects Bonds Loans Improvement Projects Appropriations: (Functions 7400/9200) Library Books (New Libraries) 610 620 Audiovisual Materials Buildings and Fixed Equipment 630 6,949,770,00 6,899,770.00 50,000.00 128,976.12 10,524.12 Furniture, Fixtures and Equipment 640 43,452.00 75,000.00 240,000.00 Motor Vehicles (Including Buses) 650 240,000.00 660 670 572,297.32 452,297.32 120,000.00 Improvements Other Than Buildings Remodeling and Renovations 680 220,728.84 50.000.00 170,728.84 Computer Software 690 Redemption of Principal 710 Interest 720 730 Dues and Fees TOTAL APPROPRIATIONS 8,111,772.28 7,352,067.32 10,524.12 333,452.00 415,728.84 OTHER FINANCING USES: Transfers Out: (Function 9700) To General Fund 910 423,331.00 100,230.00 273,101.00 50,000.00 To Debt Service Funds 920 391,559.77 65,574.22 10,000.00 315,985.55 To Special Revenue Funds 940 Interfund (Capital Projects Only) 950 To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 9700 814.890.77 100.230.00 65.574.22 283.101.00 365.985.55 Total Transfers Out 65,574.22 TOTAL OTHER FINANCING USES 814,890.77 100,230.00 283,101.00 365,985.55 Nonspendable Fund Balance, June 30, 2015 2710 Restricted Fund Balance, June 30, 2015 2720 1.573.653.03 15,638,76 1,558,014,27 Committed Fund Balance, June 30, 2015 2730 Assigned Fund Balance, June 30, 2015 2740 Unassigned Fund Balance, June 30, 2015 2750 TOTAL ENDING FUND BALANCES 2700 1,573,653.03 15,638.76 1,558,014.27 TOTAL APPROPRIATIONS, OTHER FINANCING USES

7,452,297.32

76,098.34

632,191.76

2,339,728.66

10,500,316.08

ESE 139

AND FUND BALANCES

For Fiscal Year Ending June 30, 2015

SECTION IX. PERMANENT FUND - FUND 000

Page 20

SECTION IX. FERMANENT FUND - FUND 000		rage 20
ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES: Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In: From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

For Fiscal Year Ending June 30, 2015

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000		100	200	300	400	300	000	700
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
Transfers Out: (Function 9700) To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								

Total Transfers Out

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2015

Restricted Fund Balance, June 30, 2015

Committed Fund Balance, June 30, 2015

Assigned Fund Balance, June 30, 2015

USES AND FUND BALANCE

Unassigned Fund Balance, June 30, 2015 TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING

9700

2710

2720

2730

2740 2750

2700

SECTION X. ENTERPRISE FUNDS

SECTION A. ENTERPRISE FUNDS		T . 1	911	912	913	914	915	921	922
ESTIMATED REVENUES	Account Number	Totals	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other Enterprise Programs	Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								+
From Internal Service Funds	3670								+
Total Transfers In	3600								+
Net Position, July 1, 2014	2880								+
TOTAL OPERATING REVENUES, NONOPERATING	2000								+
REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses	010								1
Transfers Out: (Function 9700)									+
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								1
To Special Revenue Funds	940								1
Interfund Transfers (Enterprise Funds Only)	950				1				
To Permanent Funds	960								+
To Internal Service Funds	970			+	+	+		+	+
Total Transfers Out	9700								+
Net Position, June 30, 2015	2780			+	+			+	+
	2/80								+
TOTAL OPERATING EXPENSES, NONOPERATING									
EXPENSES, TRANSFERS OUT AND NET POSITION			1						

SECTION XI. INTERNAL SERVICE FUNDS

SECTION XI. INTERNAL SERVICE FUNDS			711	712	713	714	715	731	791
ESTIMATED REVENUES	Account Number	Totals	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690				+				
Total Transfers In	3600								
Net Position, July 1, 2014	2880								
TOTAL OPERATING REVENUES, NONOPERATING	2000								
REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2015	2780					†	<u> </u>		
TOTAL OPERATING EXPENSES, NONOPERATING	2700					 	 		1
EXPENSES, TRANSFERS OUT AND NET POSITION									
EALEMBES, I KANSFERS OUT AND NET FUSITION				1		1	1		