

AGENDA

FINAL BUDGET HEARING

GADSDEN COUNTY SCHOOL BOARD  
MAX D. WALKER ADMINISTRATION BUILDING  
35 MARTIN LUTHER KING, JR. BLVD.  
QUINCY, FLORIDA

September 8, 2015

6:00 P.M.

THIS MEETING IS OPEN TO THE PUBLIC

1. CALL TO ORDER

2. FINAL EOY BUDGET FOR THE 2014 – 15 FISCAL YEAR – **SEE PAGE #3**

Fund Source: All funds as noted in the budget  
Amount: As listed on the final budget form

ACTION REQUESTED: The Superintendent recommends approval.

3. APPROVAL OF RESOLUTION NUMBER 15-01 (reaffirmed at final budget hearing)  
and FDOE form ESE 524 – **SEE PAGE #29**

Fund Source: All funds budget  
Amount: Refer to millage rates and amounts stated on the Resolution

ACTION REQUESTED: The Superintendent recommends approval.

4. APPROVAL OF THE 2015 - 2016 FINAL BUDGET – RESOLUTION 15-03  
**SEE PAGE #33**

Fund Source: All Funds  
Amount: Refer to tentative budget and/or budget summary attached to agenda item

ACTION REQUESTED: The Superintendent recommends approval.

5. APPROVAL OF THE 2014 – 2015 SUPERINTENDENT’S ANNUAL FINANCIAL  
REPORT

Fund Source: All Funds  
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

6. CATEGORICAL FLEXIBLE SPENDING RESOLUTION – **SEE PAGE #58**

Fund Source: 110

Amount: \$3,640,612.00

ACTION REQUESTED: The Superintendent recommends approval.

7. FOOD SERVICE PURCHASE ORDERS – **SEE PAGE #60**

Fund Source: Food Service Program, Fund 410

Amount: \$149,796.35

ACTION REQUESTED: The Superintendent recommends approval.

8. ITEMS BY THE SUPERINTENDENT

9. SCHOOL BOARD REQUESTS AND CONCERNS

10. ADJOURNMENT

**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO.** 2

**DATE OF SCHOOL BOARD MEETING:** September 8, 2015

**TITLE OF AGENDA ITEMS:** Final EOY budget for the 2014-15 fiscal year

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** To approved the final 2014-15 EOY budget to close out the fiscal year budget as allowed by Florida Administrative Code 6A-1.006. The final due date for the annual financial report for the 2014-15 fiscal year is September 11, 2015.

**FUND SOURCE:** All funds as noted in the budget

**AMOUNT:** As listed on the final budget form

**PREPARED BY:** Kim Ferree

**POSITION:** Assistant Superintendent for Business Services

**INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER**

        Number of ORIGINAL SIGNATURES NEEDED by preparer.

**SUPERINTENDENT'S SIGNATURE:** page(s) numbered        

**CHAIRMANS'S SIGNATURE:** page(s) numbered          
**Be sure that the Comptroller has signed the budget page.**

**6A-1.006 Budget Amendments.**

No expenditures shall be authorized or obligation incurred which is in excess of a budgetary appropriation. The school board shall adopt procedures whereby adjustments to the original budget are made as needed in order to comply with this rule.

(1) The school board shall approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board for the budget form are changed in the original budget approved by the school board.

(2) The school board may adopt procedures whereby amendments to the Special Revenue – Other Fund are considered approved by the school board at the time the board approves an entitlement grant, if such grant application includes a budget summary. The effect of such grant shall be reflected in the next monthly district financial report to the school board.

(3) No budget amendment shall be approved by the district school board after the due date for the annual financial report for that year.

*Rulemaking Authority 1001.02(1), 1011.06 FS. Law Implemented 1010.01, 1011.06, 1011.60(5) FS. History--New 9-17-72, Amended 2-13-74, Repromulgated 12-5-74, Amended 2-21-77, 1-7-81, 5-24-84, Formerly 6A-1.06.*

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certification of Taxable Value of Property in County by Property Appraiser	1,457,275,422.00																														
B. Millage Levies on Nonexempt Property:																															
	DISTRICT MILLAGE LEVIES																														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Nonvoted</th> <th style="width: 33%;">Voted</th> <th style="width: 33%;">Total</th> </tr> </thead> <tbody> <tr> <td>1. Required Local Effort</td> <td style="text-align: center;">4.8840</td> <td style="text-align: center;">4.8840</td> </tr> <tr> <td>2. Prior-Period Funding Adjustment Millage</td> <td></td> <td></td> </tr> <tr> <td>3. Discretionary Operating</td> <td style="text-align: center;">0.7480</td> <td style="text-align: center;">0.7480</td> </tr> <tr> <td>4. Additional Operating</td> <td></td> <td></td> </tr> <tr> <td>5. Additional Capital Improvement</td> <td></td> <td></td> </tr> <tr> <td>6. Local Capital Improvement</td> <td style="text-align: center;">1.5000</td> <td style="text-align: center;">1.5000</td> </tr> <tr> <td>7. Discretionary Capital Improvement</td> <td></td> <td></td> </tr> <tr> <td>8. Debt Service</td> <td></td> <td></td> </tr> <tr> <td><b>TOTAL MILLS</b></td> <td style="text-align: center;"><b>7.1320</b></td> <td style="text-align: center;"><b>7.1320</b></td> </tr> </tbody> </table>	Nonvoted	Voted	Total	1. Required Local Effort	4.8840	4.8840	2. Prior-Period Funding Adjustment Millage			3. Discretionary Operating	0.7480	0.7480	4. Additional Operating			5. Additional Capital Improvement			6. Local Capital Improvement	1.5000	1.5000	7. Discretionary Capital Improvement			8. Debt Service			<b>TOTAL MILLS</b>	<b>7.1320</b>	<b>7.1320</b>
Nonvoted	Voted	Total																													
1. Required Local Effort	4.8840	4.8840																													
2. Prior-Period Funding Adjustment Millage																															
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6. Local Capital Improvement	1.5000	1.5000																													
7. Discretionary Capital Improvement																															
8. Debt Service																															
<b>TOTAL MILLS</b>	<b>7.1320</b>	<b>7.1320</b>																													

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

## SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	127,428.20
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	127,428.20
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	294,255.11
National Forest Funds	3255	
Federal Through Local	3280	474,381.70
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	768,636.81
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	24,059,738.00
Workforce Development	3315	559,873.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	16,835.00
Adults With Disabilities	3318	272,048.00
CO & DS Withheld for Administrative Expenditure	3323	4,371.30
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	6,893.49
State License Tax	3343	14,565.93
District Discretionary Lottery Funds	3344	18,834.00
Class Size Reduction Operating Funds	3355	5,961,843.00
Florida School Recognition Funds	3361	161,774.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	698,105.68
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
Other Miscellaneous State Revenue	3399	112,230.76
Total State	3300	32,110,362.16
<i>LOCAL:</i>		
District School Taxes	3411	7,989,824.97
Tax Redemptions	3421	42,928.87
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,294.25
Investment Income	3430	1,353.12
Gifts, Grants and Bequests	3440	10,841.01
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	42,936.03
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	13,200.00
Miscellaneous Local Sources	3490	1,591,987.87
Total Local	3400	9,694,366.12
<b>TOTAL ESTIMATED REVENUES</b>		<b>42,700,793.29</b>
<b>OTHER FINANCING SOURCES</b>		
Loans	3720	
Sale of Capital Assets	3730	50,485.00
Loss Recoveries	3740	42,099.46
Other Lease Purchase Modified Accrual	3759	163,835.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,445,035.26
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,445,035.26
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,701,454.72</b>
Fund Balance, July 1, 2014	2800	1,458,928.15
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>45,861,176.16</b>



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

SECTION II. GENERAL FUND - FUND 100 (continued)									
	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
<b>APPROPRIATIONS</b>									
Instruction	5000	23,413,124.75	14,830,203.14	3,628,431.28	3,985,488.46		837,629.82	55,134.95	76,237.10
Student Personnel Services	6100	1,829,440.18	1,382,481.76	334,200.66	97,289.57		13,066.98	401.21	8,450.00
Instructional Media Services	6200	693,734.87	439,093.73	102,403.38	142,483.14		705.40	599.22	
Instruction and Curriculum Development Services	6300	1,007,213.10	742,600.05	167,405.88	65,389.66		1,982.51	29,835.00	
Instructional Staff Training Services	6400	215,019.88	113,351.90	27,086.75	53,818.35		9,278.15	2,059.05	9,475.68
Instructional-Related Technology	6500	152,944.92	33,869.80	10,950.38	68,109.09		5,645.84	34,279.91	
Board	7100	476,141.22	142,164.93	164,923.87	113,967.64		5,421.88		49,632.90
General Administration	7200	606,904.51	316,486.62	140,865.92	123,066.67		19,085.34	551.65	6,802.00
School Administration	7300	112,835.14	72,886.54	18,647.67	52,522.83		2,826.55	618.05	
Facilities Acquisition and Construction	7400	72,886.54	72,886.54	660,575.80	21,300.93				
Fiscal Services	7500	468,055.62	357,659.97	86,680.90	17,478.65				279.00
Food Service	7600	14,540.73	12,989.47	1,551.26					
Central Services	7700	355,521.28	206,328.33	43,420.31	77,563.69		5,299.57		22,909.48
Student Transportation Services	7800	3,264,901.82	1,865,294.82	581,495.38	68,719.18		197,633.90		4,590.39
Operation of Plant	7900	5,924,622.83	1,250,935.67	419,479.21	2,423,408.23		69,284.15		615.00
Maintenance of Plant	8100	1,379,492.05	587,161.51	161,400.07	466,397.41		147,784.15	6,574.76	300.00
Administrative Technology Services	8200	813,583.04	334,390.47	80,950.05	226,919.85		7,489.63	107,083.20	56,749.84
Community Services	9100	24,651.21	17,734.77	1,447.16	80.64		708.37	4,680.27	
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>44,187,537.98</b>	<b>25,423,900.38</b>	<b>6,631,945.83</b>	<b>8,004,093.99</b>	<b>2,318,242.03</b>	<b>1,331,696.49</b>	<b>241,617.27</b>	<b>236,041.39</b>
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	114,326.64							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	114,326.64							
<b>TOTAL OTHER FINANCING USES</b>		<b>114,326.64</b>							
Nonspendable Fund Balance, June 30, 2015	2710	127,191.34							
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740	366,878.44							
Unassigned Fund Balance, June 30, 2015	2750	1,065,241.76							
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>	<b>1,559,311.54</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>45,861,176.16</b>							

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,323,002.13
USDA-Donated Commodities	3265	338,783.08
Federal Through Local	3280	12,075.00
Miscellaneous Federal Through State	3299	127,695.24
Total Federal Through State and Local	3200	4,801,555.45
<i>STATE:</i>		
School Breakfast Supplement	3337	37,230.00
School Lunch Supplement	3338	33,890.00
Other Miscellaneous State Revenue	3399	
Total State	3300	71,120.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	97,767.12
Other Miscellaneous Local Sources	3495	845.95
Total Local	3400	98,613.07
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,971,288.52</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2014	2800	411,292.09
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>5,382,580.61</b>



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

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,254,995.51
Employee Benefits	200	446,325.75
Purchased Services	300	95,810.30
Energy Services	400	11,537.97
Materials and Supplies	500	2,335,532.88
Capital Outlay	600	141,482.63
Other	700	185,756.03
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>	7600	4,471,441.07
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2015	2710	87,037.98
Restricted Fund Balance, June 30, 2015	2720	824,101.56
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	911,139.54
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		5,382,580.61

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

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

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	2,250,888.64
Total Federal Direct	3100	2,250,888.64
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	155,562.07
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	413,238.85
Math & Science Partnerships - Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	1,806,855.15
Elementary and Secondary Education Act, Title I	3240	4,230,789.51
Adult General Education	3251	
Vocational Rehabilitation	3253	
Federal Through Local	3280	16,468.72
Miscellaneous Federal Through State	3299	583,529.17
Total Federal Through State And Local	3200	7,206,443.47
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	70.00
Total Local	3400	70.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>9,457,402.11</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	112,325.00
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	112,325.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>112,325.00</b>
Fund Balance, July 1, 2014	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>9,569,727.11</b>

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

APPROPRIATIONS	Account Number	Totals
Instruction	5000	4,954,953.55
Student Personnel Services	6100	1,062,861.65
Instructional Media Services	6200	2,084.41
Instruction and Curriculum Development Services	6300	1,091,000.66
Instructional Staff Training Services	6400	1,105,648.18
Instructional-Related Technology	6500	89,428.61
Board	7100	2,831.25
General Administration	7200	325,378.57
School Administration	7300	55,637.99
Facilities Acquisition and Construction	7400	310,500.48
Fiscal Services	7500	2,700.00
Food Services	7600	46.12
Central Services	7700	145,962.98
Student Transportation Services	7800	250,980.46
Operation of Plant	7900	112,429.35
Maintenance of Plant	8100	2,901.00
Administrative Technology Services	8200	3,923.08
Community Services	9100	50,458.77
Other Capital Outlay	9300	
<b>TOTAL APPROPRIATIONS</b>		<b>9,569,727.11</b>
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
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	
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>9,569,727.11</b>

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)										Page 7
	APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	4,954,953.55	2,254,739.37	567,640.73	837,228.24		1,064,675.68	204,260.56	26,408.97
Student Personnel Services		6100	1,062,861.65	615,994.85	157,927.97	257,123.95		30,424.06	973.82	417.00
Instructional Media Services		6200	2,084.41			2,084.41				
Instruction and Curriculum Development Services		6300	1,091,000.66	684,476.84	181,497.22	126,524.66	74.41	47,095.69	22,837.07	38,494.77
Instructional Staff Training Services		6400	1,105,648.18	431,587.91	88,664.72	518,614.89		9,518.20	23,105.00	57,262.46
Instructional Related Technology		6500	89,428.61			65,350.00		973.61		
Board		7100	2,831.25			517.00	2,314.25			
General Administration		7200	325,378.57	32,635.73	10,333.41	1,116.80		1,940.75		279,351.88
School Administration		7300	55,637.99	43,027.46	9,507.30	115.20		2,697.04	290.99	
Facilities Acquisition and Construction		7400	310,500.48			19,853.00		290,647.48		
Fiscal Services		7500	2,700.00			2,700.00				
Food Services		7600	46.12	39.12	7.00			214.84		
General Services		7700	145,962.98	109,687.82	28,760.07	7,300.25		190.76		
Student Transportation Services		7800	250,980.46	78,870.05	28,616.91	142,758.21	544.53	10,673.29		
Operation of Plant		7900	112,429.35	12,917.73	2,440.66	79,001.57	7,396.10	789.00		
Maintenance of Plant		8100	2,901.00			2,112.00		309.83		
Maintenance Technology Services		8200	3,923.08	572.10	83.15	2,958.00				
Community Services		9100	50,458.77	38,782.05	11,676.72					
Other Capital Outlay		9300							251,467.44	
<b>TOTAL APPROPRIATIONS</b>			<b>9,569,727.11</b>	<b>4,303,331.03</b>	<b>1,087,155.86</b>	<b>2,065,358.18</b>	<b>10,329.29</b>	<b>1,460,150.23</b>		<b>391,935.08</b>
<b>OTHER FINANCING USES:</b>										
<i>Transfers Out: (Function 9700)</i>										
To General Fund			910							
To Debt Service Funds			920							
To Capital Projects Funds			930							
Interfund			950							
To Permanent Funds			960							
To Internal Service Funds			970							
To Enterprise Funds			990							
Total Transfers Out			9700							
<b>TOTAL OTHER FINANCING USES</b>										
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							
<b>TOTAL ENDING FUND BALANCE</b>			<b>2700</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>										<b>9,569,727.11</b>



NOT APPLICABLE

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
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	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2014	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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NOT APPLICABLE

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)		Page 9							
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								
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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
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								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>	<b>2700</b>								

NOT APPLICABLE

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2014	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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NOT APPLICABLE

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)		Totals		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other
APPROPRIATIONS	Account 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									
<b>TOTAL APPROPRIATIONS</b>										
<b>OTHER FINANCING USES:</b>										
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
<b>TOTAL OTHER FINANCING USES</b>										
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									
<b>TOTAL ENDING FUND BALANCE</b>	<b>2760</b>									
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>	<b>2700</b>									

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	563,331.23
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	563,331.23
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>563,331.23</b>
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	2,001.64
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	2,001.64
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>2,001.64</b>
Fund Balance, July 1, 2014	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>565,332.87</b>

SECTION V - SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)										
	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	66,530.73	6,213.70	964.97			29,636.56	29,715.50	
Student Personnel Services		6100	1,667.00			1,667.00				
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300	1,625.47	1,412.96	212.51					
Instructional Staff Training Services		6400	81,021.22	24,600.00	2,047.91	16,648.06	142.37	6,247.30	27,954.08	3,381.50
Instructional-Related Technology		6500	254,092.36			6,365.00		7,363.49	13,200.00	227,163.87
Board		7100								
General Administration		7200	10,602.57							10,602.57
School Administration		7300								
Facilities Acquisition and Construction		7400								
Fiscal Services		7500								
Food Services		7600								
Central Services		7700	145,999.81	120,000.00	75,999.81					
Student Transportation Services		7800			27.67	144.30				
Operation of Plant		7900	318.22	146.25						
Maintenance of Plant		8100								
Administrative Technology Services		8200	3,475.49			3,475.49				
Community Services		9100								
Other Capital Outlay		9300							70,869.58	
<b>TOTAL APPROPRIATIONS</b>			<b>565,332.87</b>	<b>152,372.91</b>	<b>29,252.87</b>	<b>28,299.85</b>	<b>142.37</b>	<b>43,247.35</b>	<b>70,869.58</b>	<b>241,147.94</b>
<b>OTHER FINANCING USES:</b>										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
<b>TOTAL OTHER FINANCING USES</b>										
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								
<b>TOTAL ENDING FUND BALANCE</b>		2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>			<b>565,332.87</b>							



SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2014	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

NOT APPLICABLE

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)		Page 15							
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								
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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
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								
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

SECTION VII. DEBT SERVICE FUNDS									
ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011+15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<b>FEDERAL DIRECT SOURCES:</b>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<b>FEDERAL THROUGH STATE AND LOCAL:</b>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<b>STATE SOURCES:</b>									
CO & DS Withheld for SBE/COBI Bonds	3322	236,982.68	236,982.68						
SBE/COBI Bond Interest	3326	197.80	197.80						
Racing Commission Funds	3341								
Total State Sources	3300	237,180.48	237,180.48						
<b>LOCAL SOURCES:</b>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	237,180.48	237,180.48						
<b>TOTAL ESTIMATED REVENUES</b>									
<b>OTHER FINANCING SOURCES:</b>									
Issuance of Bonds (SBE Bond Net of Premium)	3710	660,326.99	660,326.99						
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<b>Transfers In:</b>									
From General Fund	3610								
From Capital Project Funds	3630	472,440.39			371,723.66			100,716.73	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690	472,440.39			371,723.66			100,716.73	
Total Transfers In	3600	1,132,767.38	660,326.99		371,723.66			100,716.73	
<b>TOTAL OTHER FINANCING SOURCES</b>									
<b>Fund Balance, July 1, 2014</b>									
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>									
	2800	1,494,077.19	920,920.07		371,723.66			201,433.46	

SECTION VII. DEBT SERVICE FUNDS (Continued)									
APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, E.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	1,328,751.34	872,833.90		330,281.92			125,635.52	
Interest	720	145,739.68	28,500.00		41,441.74			75,797.94	
Dues and Fees	730	1,145.38	1,145.38						
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>1,475,636.40</b>	<b>902,479.28</b>		<b>371,723.66</b>			<b>201,433.46</b>	
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
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								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720	18,440.79	18,440.79						
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>18,440.79</b>	<b>18,440.79</b>						
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>1,494,077.19</b>	<b>920,920.07</b>		<b>371,723.66</b>			<b>201,433.46</b>	

SECTION VIII. CAPITAL PROJECTS FUNDS												
ESTIMATED REVENUES	Account Number	Total	310 Capital Outlay Bond Issues (CBB)	330 Special ANB Bonds	330 Section 1011.14.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 New Bond Capital Improvement (Section 101.11(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>FEDERAL DIRECT SOURCES</b>												
Total Federal Direct Sources	3199											
<b>FEDERAL THROUGH STATE AND LOCAL:</b>												
Miscellaneous Federal Through State	3399											
Total Federal Through State and Local	3399											
<b>STATE SOURCES:</b>												
CO. & DS Distributed	3321	\$4,932.86						\$4,932.86				
Interest on Underbonded CO & DS	3325	2,214.40						2,214.40				
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391	104,425.00				104,425.00						
Charterism: First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Charter School Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	141,030.00				141,030.00						
Other Miscellaneous State Revenue	3399											
Total State Sources	3300	\$93,522.26				\$246,355.00		\$246,355.00				
<b>LOCAL SOURCES:</b>												
District Local Capital Improvement Tax	3413	2,127,952.99							2,127,952.99			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemption	3421	7,006.72							7,006.72			
Gifts, Grants and Bequests	3430	4.67							4.67			
Miscellaneous Local Sources	3440											
Impact Fees	3456											
Refund of Prior Year's Expenditures	3497											
Total Local Sources	3400	\$2,134,964.38				\$246,355.00		\$246,355.00	\$2,134,964.38			
<b>TOTAL ESTIMATED REVENUES</b>		\$2,418,486.64				\$246,355.00		\$246,355.00	\$2,134,964.38			
<b>OTHER FINANCING SOURCES</b>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730	41,830.00							41,830.00			
Loan Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Rental Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3680											
Total Transfers In	3699	41,830.00						41,830.00				
<b>TOTAL OTHER FINANCING SOURCES</b>		\$41,830.00						\$41,830.00				
Fiscal Balance July 1, 2014		4,291,410.57						608,226.57				
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		\$6,811,727.21				\$246,355.00		\$608,226.57	\$2,443,484.44			\$1,564,534.53



SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)												
APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.1+1.5, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 New/Red Capital Improvement (Section 1011.7121, F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Purchase 74409200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	3,188,613.90			608,226.57				1,015,882.40		1,564,534.53	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings:	670											
Remodeling and Renovations	680	166,078.42				104,425.00			61,651.42			
Computer Software	690											
Redemption of Principal	710	222,281.45							222,281.45			
Interest	720											
Debt and Fees	730	161.12						161.12				
<b>TOTAL APPROPRIATIONS</b>		<b>3,577,132.49</b>			<b>608,226.57</b>	<b>104,425.00</b>		<b>161.12</b>	<b>1,299,765.27</b>		<b>1,564,534.53</b>	
<i>OTHER FINANCING USES:</i>												
<i>Transfer Out: (Purchase 9700)</i>												
To General Fund	910	1,445,035.26				141,910.00			1,303,105.26			
To Debt Service Funds	920	472,440.39							472,440.39			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfer Out	9700	1,917,475.65				141,910.00			1,775,565.65			
<b>TOTAL OTHER FINANCING USES</b>		<b>1,917,475.65</b>				<b>141,910.00</b>			<b>1,775,565.65</b>			
<b>TOTAL OTHER FINANCING USES</b>		<b>1,917,475.65</b>				<b>141,910.00</b>			<b>1,775,565.65</b>			
Nonspendable Fund Balance, June 30, 2015	2710											
Restricted Fund Balance, June 30, 2015	2720	1,121,972.35						119,012.17	802,700.18			
Committed Fund Balance, June 30, 2015	2730											
Assigned Fund Balance, June 30, 2015	2740	65,556.72							65,486.72			
Unassigned Fund Balance, June 30, 2015	2750											
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>1,187,469.07</b>						<b>319,012.17</b>	<b>868,186.90</b>			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>6,661,277.21</b>			<b>608,226.57</b>	<b>246,335.00</b>		<b>319,173.29</b>	<b>3,943,487.82</b>		<b>1,564,534.53</b>	

SECTION IX. PERMANENT FUND - FUND 000

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

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NOT APPLICABLE

SECTION IX. PERMANENT FUND - FUND 000 (Continued)									
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								
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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
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							
<b>TOTAL ENDING FUND BALANCE</b>		<b>2700</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

NOT APPLICABLE

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

p23b DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ending June 30, 2015

NOT APPLICABLE

SECTION XI. INTERNAL SERVICE FUNDS

	ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<b>OPERATING REVENUES:</b>										
0	Charges for Services	3481								
0	Charges for Sales	3482								
0	Premium Revenue	3484								
0	Other Operating Revenue	3489								
0	Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>										
0	Investment Income	3430								
0	Gifts, Grants and Bequests	3440								
0	Other Miscellaneous Local Sources	3495								
0	Loss Recoveries	3740								
0	Gain on Disposition of Assets	3780								
0	Total Nonoperating Revenues									
<b>Transfers In:</b>										
0	From General Fund	3610								
0	From Debt Service Funds	3620								
0	From Capital Projects Funds	3630								
0	From Special Revenue Funds	3640								
0	Interfund Transfers (Internal Service Funds Only)	3650								
0	From Permanent Funds	3660								
0	From Enterprise Funds	3680								
0	Total Transfers In	2880								
0	Net Position, July 1, 2014									
0	<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
<b>ESTIMATED EXPENSES</b>										
<b>OPERATING EXPENSES (Function 9900)</b>										
0	Salaries	100								
0	Employee Benefits	200								
0	Purchased Services	300								
0	Energy Services	400								
0	Materials and Supplies	500								
0	Capital Outlay	600								
0	Other (including Depreciation)	700								
0	Total Operating Expenses									
<b>NONOPERATING EXPENSES (Function 9900)</b>										
0	Interest	720								
0	Loss on Disposition of Assets	810								
0	Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>										
0	To General Fund	910								
0	To Debt Service Funds	920								
0	To Capital Projects Funds	930								
0	To Special Revenue Funds	940								
0	Interfund Transfers (Internal Service Funds Only)	950								
0	To Permanent Funds	960								
0	To Enterprise Funds	990								
0	Total Transfers Out	9700								
0	Net Position, June 30, 2015	2780								
0	<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									



**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO.**       3      

**DATE OF SCHOOL BOARD MEETING:** September 8, 2015

**TITLE OF AGENDA ITEMS:** Resolution Number 15-01(reaffirmed at final budget hearing) and FDOE form ESE 524

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** To adopt by resolution the final millage rates for the 2015-2016 fiscal year. Note: these millage rates were initially approved July 28, 2015 tentative budget meeting. None of the rates have changed since the tentative budget approval.

**FUND SOURCE:** All Funds budget

**AMOUNT:** refer to millage rates and amounts stated on the Resolution

**PREPARED BY:** LaClarence Mays

**POSITION:** Budget Director

**INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER**

\_\_\_\_\_Number of ORIGINAL SIGNATURES NEEDED by preparer.

**SUPERINTENDENT’S SIGNATURE:** page(s) numbered\_\_\_\_\_

**CHAIRMANS’S SIGNATURE:** page(s) numbered\_\_\_\_\_

Be sure that the Comptroller has signed the budget page.

**Resolution Number 15-01(Reaffirmed as of September 8, 2015)**

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2015 to June 30, 2016; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Gadsden County School Board adopted the tentative millage rates for the fiscal year 2015-2016 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	4.8130	\$6,865,289
Capital Outlay	1.5000	\$2,139,608
Discretionary Operating	0.7480	\$1,066,951
Discretionary Capital Improvement	0.0000	\$
Additional Voted Millage	0.0000	\$
Debt	0.0000	\$

**The total millage rate to be levied is less than the roll-back rate computed pursuant to Section 200.065(1), F.S. by 1.16 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the Gadsden County School Board, adopted each tentative millage rate for the fiscal year July 1, 2015 to June 30, 2016 on July 28, 2015 by separate vote prior to adopting the tentative budget.

\_\_\_\_\_  
Chairman

Please return completed form to:  
 Florida Department of Education  
 Office of Funding & Financial Reporting  
 325 W. Gaines Street, Room 814  
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION  
 RESOLUTION DETERMINING  
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,485,838,828</u>	Required Local Effort	\$ <u>6,865,289</u>	<u>4.8130</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>          </u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>6,865,289</u>	<u>4.8130</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,485,838,828</u>	Discretionary Operating	\$ <u>1,066,951</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>                                  </u>	Additional Operating	\$ <u>                                  </u>	<u>                                  </u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>                                  </u>	<u>                                  </u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,485,838,828</u>	Local Capital Improvement	\$ <u>2,139,608</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>        </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.16 PERCENT.

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, Superintendent of Schools and ex-officio Secretary of the District School Board of \_\_\_\_\_ County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of \_\_\_\_\_ County, Florida, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Superintendent of Schools

\_\_\_\_\_  
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO.** \_\_\_\_\_ 4 \_\_\_\_\_

**DATE OF SCHOOL BOARD MEETING:** September 8, 2015

**TITLE OF AGENDA ITEMS:** Resolution Number 15-03

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** To adopt by resolution the final budget for fiscal year 2015-2016.

**FUND SOURCE:** All Funds budget

**AMOUNT:** refer to tentative budget and/or budget summary attached to agenda item.

**PREPARED BY:** LaClarence Mays

**POSITION:** Budget Director

**INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER**

\_\_\_\_\_ Number of ORIGINAL SIGNATURES NEEDED by preparer.

**SUPERINTENDENT'S SIGNATURE:** page(s) numbered \_\_\_\_\_

**CHAIRMANS'S SIGNATURE:** page(s) numbered \_\_\_\_\_

Be sure that the Comptroller has signed the budget page.



## Resolution Number 15-03

A RESOLUTION OF THE GADSDEN COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2015-2016.

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2015 to June 30, 2016; and

WHEREAS, the Gadsden County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2015-2016.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Gadsden County School Board adopted the final millage rates and the budget in amount of \$61,299,394.83 for the fiscal year 2015-2016.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Gadsden County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Gadsden County as a final budget for the categories indicated for the fiscal year July 1, 2015 to June 30, 2016.

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Chairman

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		1,485,838,828.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.8130	4.8130
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	7.0610	7.0610

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SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	127,428.20
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	127,428.20
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	264,829.59
National Forest Funds	3255	
Federal Through Local	3280	407,029.68
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	671,859.27
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	22,495,855.03
Workforce Development	3315	503,885.70
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	15,151.50
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	4,371.30
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	6,548.81
State License Tax	3343	13,837.63
District Discretionary Lottery Funds	3344	17,892.30
Class Size Reduction Operating Funds	3355	5,825,003.00
Florida School Recognition Funds	3361	145,596.60
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	418,863.40
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	10,000.00
Total State	3300	29,680,255.27
<i>LOCAL:</i>		
District School Taxes	3411	7,932,240.00
Tax Redemptions	3421	38,635.98
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,000.00
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	40,000.00
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	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	5,000.00
Miscellaneous Local Sources	3490	5,000.00
Total Local	3400	8,021,875.98
<b>TOTAL ESTIMATED REVENUES</b>		<b>38,501,418.72</b>
<b>OTHER FINANCING SOURCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,441,930.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,441,930.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,441,930.00</b>
Fund Balance, July 1, 2015	2800	1,559,311.54
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>41,502,660.26</b>

SECTION II. GENERAL FUND - FUND 100 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
<b>APPROPRIATIONS</b>									
Instruction	5000	22,540,670.16	14,930,203.14	3,954,989.79	2,505,477.23		800,000.00	300,000.00	50,000.00
Student Support Services	6100	1,881,000.00	1,400,000.00	400,000.00	70,000.00		11,000.00		
Instructional Media Services	6200	608,500.00	440,000.00	125,000.00	35,000.00		1,900.00		8,500.00
Instruction and Curriculum Development Services	6300	921,500.00	742,600.00	175,000.00	2,000.00		9,000.00		
Instructional Staff Training Services	6400	187,800.00	130,000.00	45,000.00	3,800.00		9,000.00		
Instruction-Related Technology	6500	58,000.00	36,000.00	13,000.00			7,000.00		51,000.00
Board	7100	311,000.00	143,000.00	60,000.00	50,000.00		15,000.00		6,900.00
General Administration	7200	476,900.00	330,000.00	90,000.00	35,000.00		5,000.00		
School Administration	7300	3,565,000.00	2,800,000.00	705,000.00	55,000.00				
Facilities Acquisition and Construction	7400	92,000.00	73,000.00	19,000.00					
Fiscal Services	7500	534,150.00	400,000.00	100,000.00	27,000.00		6,500.00		650.00
Food Service	7600	14,600.00	13,000.00	1,600.00					
Central Services	7700	342,800.00	210,000.00	50,000.00	78,000.00		4,000.00		800.00
Student Transportation Services	7800	3,279,600.00	1,900,000.00	500,000.00	85,000.00	590,000.00	200,000.00		4,600.00
Operation of Plant	7900	3,627,093.48	1,300,000.00	390,000.00	74,593.48	1,800,000.00	60,000.00	2,500.00	
Maintenance of Plant	8100	1,065,105.05	600,000.00	162,000.00	99,605.05	10,000.00	140,000.00	3,500.00	50,000.00
Administrative Technology Services	8200	530,000.00	337,000.00	85,000.00	100,000.00		8,000.00		
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300	40,035,718.69	25,784,803.14	6,875,589.79	3,220,475.76	2,400,000.00	1,276,400.00	306,000.00	172,450.00
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	112,325.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990	112,325.00							
Total Transfers Out	9700	112,325.00							
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710	127,191.34							
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750	1,227,425.23							
<b>TOTAL ENDING FUND BALANCE</b>	2700	1,354,616.57							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									
		41,502,660.26							



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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,870,602.53
USDA-Donated Commodities	3265	338,783.08
Federal Through Local	3280	12,075.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,221,460.61
<i>STATE:</i>		
School Breakfast Supplement	3337	37,230.00
School Lunch Supplement	3338	33,890.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	71,120.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	90,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	90,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>5,382,580.61</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	911,139.54
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>6,293,720.15</b>

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,254,995.51
Employee Benefits	200	446,325.75
Purchased Services	300	95,810.30
Energy Services	400	11,537.97
Materials and Supplies	500	3,246,672.42
Capital Outlay	600	141,482.63
Other	700	185,756.03
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>	7600	5,382,580.61
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2016	2710	87,037.98
Restricted Fund Balance, June 30, 2016	2720	824,101.56
Committed Fund Balance, June 30, 2016	2730	
Assigned Fund Balance, June 30, 2016	2740	
Unassigned Fund Balance, June 30, 2016	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	911,139.54
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		6,293,720.15

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	1,251,442.34
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	1,251,442.34
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	182,174.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	547,925.00
Math and Science Partnerships - Title II, Part B	3226	328,720.00
Individuals with Disabilities Education Act (IDEA)	3230	1,673,954.00
Elementary and Secondary Education Act, Title I	3240	2,022,975.66
Language Instruction - Title III	3241	39,554.34
Twenty-First Century Schools - Title IV	3242	1,425,067.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	6,220,370.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,516,872.34
Total State	3300	1,516,872.34
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>8,988,684.68</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	112,325.00
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	112,325.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>112,325.00</b>
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>9,101,009.68</b>

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,996,170.07	1,741,904.12	792,606.20	1,026,021.83		922,202.96	167,375.00	346,059.96
Student Support Services	6100	691,734.78	423,560.50	108,974.28	143,700.00		14,000.00		1,500.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	1,033,748.00	617,623.00	150,017.00	156,280.00		90,278.00	5,000.00	14,550.00
Instructional Staff Training Services	6400	928,903.73	472,100.00	120,642.00	316,242.00		4,603.00		15,316.73
Instruction-Related Technology	6500	386,509.00	42,000.00	12,559.00	70,000.00		12,000.00	249,950.00	
General Administration	7100								
School Administration	7200	193,593.10							193,593.10
Facilities Acquisition and Construction	7300	30,000.00	25,500.00	4,500.00					
Facilities	7400								
Food Services	7500								
Central Services	7600								
Student Transportation Services	7700	205,250.00	139,055.00	42,449.00	27,746.00		1,000.00		
Operation of Plant	7800	587,711.00	143,260.00	29,251.00	415,200.00				
Maintenance of Plant	7900	47,390.00	28,610.00	5,388.00	13,392.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>9,101,009.68</b>	<b>3,633,612.62</b>	<b>1,266,386.48</b>	<b>2,163,581.83</b>		<b>1,044,083.96</b>	<b>422,325.00</b>	<b>571,019.79</b>
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>	<b>9,101,009.68</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
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	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (continued)										
	APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
	Instruction	5000								
	Student Support Services	6100								
	Instructional Media Services	6200								
	Instruction and Curriculum Development Services	6300								
	Instructional Staff Training Services	6400								
	Instruction-Related Technology	6500								
	Board	7100								
	General Administration	7200								
	School Administration	7300								
	Facilities Acquisition and Construction	7400								
	Fiscal Services	7500								
	Food Services	7600								
	Central Services	7700								
	Student Transportation Services	7800								
	Operation of Plant	7900								
	Maintenance of Plant	8100								
	Administrative Technology Services	8200								
	Community Services	9100								
	Other Capital Outlay	9300								
	<b>TOTAL APPROPRIATIONS</b>									
	<b>OTHER FINANCING USES:</b>									
	<i>Transfer Out: (Function 9700)</i>	910								
	To General Fund									
	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								
	<b>TOTAL OTHER FINANCING USES</b>									
	Nonspendable Fund Balance, June 30, 2016	2710								
	Restricted Fund Balance, June 30, 2016	2720								
	Committed Fund Balance, June 30, 2016	2730								
	Assigned Fund Balance, June 30, 2016	2740								
	Unassigned Fund Balance, June 30, 2016	2750								
	<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>								
	<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									



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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
<b>APPROPRIATIONS</b>										
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								
<b>TOTAL APPROPRIATIONS</b>										
<b>OTHER FINANCING USES:</b>										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
<b>TOTAL OTHER FINANCING USES</b>										
Nonspendable Fund Balance, June 30, 2016		2710								
Restricted Fund Balance, June 30, 2016		2720								
Committed Fund Balance, June 30, 2016		2730								
Assigned Fund Balance, June 30, 2016		2740								
Unassigned Fund Balance, June 30, 2016		2750								
<b>TOTAL ENDING FUND BALANCE</b>		2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>										

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
<b>APPROPRIATIONS</b>										
Instruction		5000								
Student Support Services		6100								
Instructional Media Services		6200								
Instructional 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								
<b>TOTAL APPROPRIATIONS</b>										
<b>OTHER FINANCING USES:</b>										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		980								
Total Transfers Out		9700								
<b>TOTAL OTHER FINANCING USES</b>										
Nonspendable Fund Balance, June 30, 2016		2710								
Restricted Fund Balance, June 30, 2016		2720								
Committed Fund Balance, June 30, 2016		2730								
Assigned Fund Balance, June 30, 2016		2740								
Unassigned Fund Balance, June 30, 2016		2750								
<b>TOTAL ENDING FUND BALANCE</b>		2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>										

SECTION VII. DEBT SERVICE FUNDS										
ESTIMATED REVENUES										
Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service		
<i>FEDERAL DIRECT SOURCES:</i>										
Miscellaneous Federal Direct										
Total Federal Direct Sources										
<i>FEDERAL THROUGH STATE AND LOCAL:</i>										
Miscellaneous Federal Through State										
Total Federal Through State and Local										
<i>STATE SOURCES:</i>										
CO&DS Withheld for SBE/COBI Bonds	236,982.68	236,982.68								
SBE/COBI Bond Interest	197.80	197.80								
Racing Commission Funds										
Total State Sources	237,180.48	237,180.48								
<i>LOCAL SOURCES:</i>										
District Debt Service Taxes										
County Local Sales Tax										
School District Local Sales Tax										
Tax Redemptions										
Excess Fees										
Rent										
Investment Income										
Gifts, Grants and Bequests										
Total Local Sources	237,180.48	237,180.48								
<b>TOTAL ESTIMATED REVENUES:</b>										
	237,180.48	237,180.48								
<b>OTHER FINANCING SOURCES:</b>										
Issuance of Bonds										
Loans										
Proceeds of Lease-Purchase Agreements										
<i>Transfers In:</i>										
From General Fund										
From Capital Projects Funds										
From Special Revenue Funds	573,090.28			371,723.66			201,366.62			
From Special Revenue Funds										
Interfund (Debt Service Only)										
From Permanent Funds										
From Internal Service Funds										
From Enterprise Funds										
Total Transfers In	573,090.28			371,723.66			201,366.62			
Total Transfers In	573,090.28			371,723.66			201,366.62			
<b>TOTAL OTHER FINANCING SOURCES</b>										
	573,090.28			371,723.66			201,366.62			
Fund Balance, July 1, 2015	18,440.79	18,440.79								
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>										
	828,711.55	255,621.27		371,723.66			201,366.62			

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SECTION VII. DEBT SERVICE FUNDS. (Continued)	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9700)</i>									
Redemption of Principal	710	670,902.69	200,000.00		340,048.25			130,854.44	
Interest	720	139,368.07	37,180.48		31,675.41			70,512.18	
Dues and Fees	730								
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>810,270.76</b>	<b>237,180.48</b>		<b>371,723.66</b>			<b>201,366.62</b>	
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Intertund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720	18,440.79	18,440.79						
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>18,440.79</b>	<b>18,440.79</b>						
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>828,711.55</b>	<b>255,621.27</b>		<b>371,723.66</b>			<b>201,366.62</b>	

SECTION VIII. CAPITAL PROJECTS FUNDS												
Account Number	ESTIMATED REVENUES	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 AFRA Economic Stimulus Capital Projects
<b>FEDERAL DIRECT SOURCES</b>												
3199	Miscellaneous Federal Direct											
3100	Total Federal Direct Sources											
<b>FEDERAL THROUGH STATE AND LOCAL</b>												
3299	Miscellaneous Federal Through State											
3200	Total Federal Through State and Local											
<b>STATE SOURCES</b>												
3321	COMDS Distributed	54,932.86										
3325	Revenue on Unrestricted COMDS	2,234.40										
3341	Revenue on Restricted COMDS											
3380	State Through Local											
3391	Public Education Capital Outlay (PECO)	104,425.00										
3392	Classrooms First Program											
3394	District Effort Recognition Program											
3395	SMART Schools Small County Assnment Program											
3396	Class Size Reduction Capital Outlay											
3397	Charter School Capital Outlay Funding	141,930.00										
3398	Florida College System Account											
3399	Other Miscellaneous State Revenues											
3300	Total State Sources	303,522.26				246,355.00		57,167.26				
<b>LOCAL SOURCES</b>												
3413	District Local Capital Improvement Tax	2,139,608.00							2,139,608.00			
3418	County Local Sales Tax											
3419	School District Local Sales Tax											
3421	Tax Referrals											
3426	Investment Income											
3440	Grants, Grants and Bequests											
3446	Interest on Local Sources											
3496	Refunds of Prior Year's Expenditures											
3497	Refunds of Prior Year's Expenditures											
3400	Total Local Sources	2,139,608.00				246,355.00		57,167.26	2,139,608.00			
<b>TOTAL ESTIMATED REVENUES</b>												
<b>OTHER FINANCING SOURCES</b>												
3710	Issuance of Bonds											
3720	Leases											
3730	Sale of Capital Assets											
3740	Lease Recoveries											
3750	Proceeds of Lease-Purchase Agreements											
3610	Transfer from General Fund											
3620	From Debt Service Funds											
3640	From Special Revenue Funds											
3650	Interfund (Capital Projects Only)											
3660	From Permanent Funds											
3670	From Internal Service Funds											
3690	From Enterprise Funds											
3600	Total Transfers In											
2300	TOTAL OTHER FINANCING SOURCES	1,130,162.93				246,355.00		262,006.03	868,156.90			
<b>FUND BALANCES, JUNE 30, 2015</b>												
<b>FINANCING SOURCES AND FUND BALANCES</b>												
		3,573,293.19				246,355.00		319,173.29	3,007,764.90			

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Function 74009200)</i>											
610 Library Books (New Libraries)											
620 Audiovisual Materials											
630 Buildings and Fixed Equipment											
640 Furniture, Fixtures and Equipment	222,281.45							222,281.45			
650 Motor Vehicles (Including Buses)											
670 Land	233,769.57			104,425.00				129,344.57			
680 Improvements Other Than Buildings	533,048.60							533,048.60			
690 Buildings Renovations											
690 Computer Software											
710 Redemption of Principal											
720 Interest	161.12										
730 Dues and Fees	989,260.74				104,425.00			884,835.74			
<b>TOTAL APPROPRIATIONS</b>	<b>1,441,930.00</b>				<b>141,930.00</b>			<b>1,300,000.00</b>			
<i>OTHER FINANCING USES:</i>											
<i>Transfers Out: (Function 9700)</i>											
910 To General Fund	573,990.28										
920 To Debt Service Funds											
940 To Enterprise Funds											
950 Interfund (Capital Projects Only)											
960 To Permanent Funds											
970 To Internal Service Funds											
990 To Enterprise Funds	2,015,020.28				141,930.00			1,873,090.28			
9700 Total Transfers Out	2,015,020.28				141,930.00			1,873,090.28			
<b>TOTAL OTHER FINANCING USES</b>	<b>2,015,020.28</b>				<b>141,930.00</b>			<b>1,873,090.28</b>			
Nonspendable Fund Balance, June 30, 2016											
2710 Restriction Fund Balance, June 30, 2016	569,012.17						319,012.17	250,000.00			
2720 Unassigned Fund Balance, June 30, 2016											
2730 Assigned Fund Balance, June 30, 2016											
2740 Unassigned Fund Balance, June 30, 2016	569,012.17										
2750											
2700											
<b>TOTAL ENDING FUND BALANCES</b>	<b>3,373,293.19</b>				<b>246,355.00</b>		<b>319,173.39</b>	<b>3,007,764.90</b>			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>											



SECTION IX. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
<b>INSTRUCTION</b>									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instructional 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								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

SECTION X. ENTERPRISE FUNDS	ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 AKRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
	<b>OPERATING REVENUES:</b>									
z	Charges for Services	3481								
z	Charges for Sales	3482								
z	Premium Revenue	3484								
z	Other Operating Revenues	3489								
z	Total Operating Revenues									
z	<b>NONOPERATING REVENUES:</b>									
z	Investment Income	3450								
z	Gifts, Grants and Bequests	3440								
z	Other Miscellaneous Local Sources	3495								
z	Loss Recoveries	3740								
z	Gain on Disposition of Assets	3780								
z	Total Nonoperating Revenues									
z	<b>Transfers In:</b>									
z	From General Fund	3610								
z	From Debt Service Funds	3620								
z	From Capital Projects Funds	3630								
z	From Special Revenue Funds	3640								
z	From Interfund (Enterprise Funds Only)	3650								
z	From Permanent Funds	3660								
z	From Internal Service Funds	3670								
z	Total Transfers In	3600								
z	Net Position, July 1, 2015	2880								
z	<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
z	<b>ESTIMATED EXPENSES</b>	Object								
z	<b>OPERATING EXPENSES: (Function 9900)</b>									
z	Salaries	100								
z	Employee Benefits	200								
z	Purchased Services	300								
z	Energy Services	400								
z	Materials and Supplies	500								
z	Capital Outlay	600								
z	Other (including Depreciation)	700								
z	Total Operating Expenses									
z	<b>NONOPERATING EXPENSES: (Function 9900)</b>									
z	Interest	720								
z	Loss on Disposition of Assets	810								
z	Total Nonoperating Expenses									
z	<b>Transfers Out: (Function 9700)</b>									
z	To General Fund	910								
z	To Debt Service Funds	920								
z	To Capital Projects Funds	930								
z	To Special Revenue Funds	940								
z	Interfund Transfers (Enterprise Funds Only)	950								
z	To Permanent Funds	960								
z	To Internal Service Funds	970								
z	Total Transfers Out	9700								
z	Net Position, June 30, 2016	2780								
z	<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									

SECTION XI. INTERNAL SERVICE FUNDS

	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
<b>ESTIMATED REVENUES</b>									
<i>OPERATING REVENUES:</i>									
z	Charges for Services	3481							
z	Charges for Sales	3482							
z	Premium Revenue	3484							
z	Other Operating Revenues	3489							
z	Total Operating Revenues								
<i>NONOPERATING REVENUES:</i>									
z	Investment Income	3430							
z	Gifts, Grants and Bequests	3440							
z	Other Miscellaneous Local Sources	3495							
z	Loss Recoveries	3740							
z	Gain on Disposition of Assets	3780							
z	Total Nonoperating Revenues								
<i>Transfers In:</i>									
z	From General Fund	3610							
z	From Debt Service Funds	3620							
z	From Capital Projects Funds	3630							
z	From Special Revenue Funds	3640							
z	Interfund (Internal Service Funds Only)	3650							
z	From Permanent Funds	3660							
z	From Enterprise Funds	3690							
z	Total Transfers In	3600							
z	Net Position, July 1, 2015	2880							
z	<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>								
<b>ESTIMATED EXPENSES</b>									
<i>OPERATING EXPENSES: (Function 9900)</i>									
z	Salaries	100							
z	Employee Benefits	200							
z	Purchased Services	300							
z	Energy Services	400							
z	Materials and Supplies	500							
z	Capital Outlay	600							
z	Other (including Depreciation)	700							
z	Total Operating Expenses								
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
z	Interest	720							
z	Loss on Disposition of Assets	810							
z	Total Nonoperating Expenses								
<i>Transfers Out: (Function 9700)</i>									
z	To General Fund	910							
z	To Debt Service Funds	920							
z	To Capital Projects Funds	930							
z	To Special Revenue Funds	940							
z	Interfund Transfers (Internal Service Funds Only)	950							
z	To Permanent Funds	960							
z	To Enterprise Funds	990							
z	Total Transfers Out	9700							
z	Net Position, June 30, 2016	2780							
z	<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>								

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 6

DATE OF SCHOOL BOARD MEETING: September 8, 2015

TITLE OF AGENDA ITEMS: Categorical Flexible Spending Resolution

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To adopt Resolution 15-04 for the Categorical Flexible Spending.

FUND SOURCE: 110

AMOUNT: \$3,640,612

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

\_\_\_\_\_ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered \_\_\_\_\_

CHAIRMANS'S SIGNATURE: page(s) numbered \_\_\_\_\_

Be sure that the Comptroller has signed the budget page.



## Categorical Flexible Spending Resolution

RESOLUTION OF THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, PURSUANT TO SECTION 1011.62(6)(b), FLORIDA STATUTES, PROVIDING THE DISTRICT SCHOOL BOARD THE AUTHORITY TO EXERCISE FLEXIBILITY TO EXPEND FUNDS ALLOCATED TO THE SCHOOL DISTRICT FROM THE FUNDS RECEIVED FOR STUDENT TRANSPORTATION, SAFE SCHOOLS, SUPPLEMENTAL ACADEMIC INSTRUCTION, RESEARCH-BASED READING INSTRUCTION AND INSTRUCTIONAL MATERIALS. THESE FUNDS ARE URGENTLY NEEDED TO MAINTAIN ACADEMIC CLASSROOM INSTRUCTION AS SPECIFIED BY THE SCHOOL BOARD.

**WHEREAS**, section 1011.62(6)(b), Florida Statutes, provides flexibility to expend selected categorical funds and approve an amendment to the school district's 2015-16 operating budget; and

**WHEREAS**, the School Board of **Gadsden** County has approved necessary budget amendments to balance the 2015-16 budget; and

**WHEREAS**, the school board finds and declares that the funds received from the above-referenced specific state appropriations are urgently needed to maintain board-specified academic classroom instruction.

**NOW THEREFORE**, be it resolved as follows:

1. The school board hereby approves using student transportation funds in the amount of \$1,574,182.
2. The school board hereby approves using safe school funds in the amount of \$168,960.
3. The school board hereby approves using supplemental academic instruction funds in the amount of \$1,138,305.00 and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable).
4. The school board hereby approves using research-based reading instruction funds in the amount of \$335,949 and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable). An amendment describing the changes that the district is making to its reading plan will be submitted to the Florida Department of Education.
5. The school board hereby approves using instructional materials funds in the amount of \$423,216 and certifies that all instructional material purchases necessary to provide updated materials that are aligned with applicable state standards and course descriptions and that meet statutory requirements of content and learning have been completed for the fiscal year.

**Total amount of Categorical Flexibility Funds: 3,640,612.00.**

STATE OF FLORIDA  
COUNTY OF GADSDEN

I, Reginald C. James, superintendent of schools and ex-officio secretary of the District School Board of Gadsden County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Gadsden County, Florida, September 8, 2015.

\_\_\_\_\_  
Signature of Superintendent of Schools

\_\_\_\_\_  
Date of Signature

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 7

DATE OF SCHOOL BOARD MEETING: September 8, 2015

TITLE OF AGENDA ITEMS: Food Service Purchase Orders

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the following food service purchase orders:

PO 188123 US Foods \$14,000 (collectively this vendor will be over the \$15,000 threshold) – Items not available through the Power Buying Group.

PO 188176 Central Restaurant Products \$26,040 – equipment to enhance the safety of the food preparation

PO 188178 Contrax Furnishings \$51,974.24; PO 188179 Contrax Furnishings \$25,128; PO 188180 Contrax Furnishings \$ 25,492.61; PO 188201 Contrax Furnishings \$7,161.50 – to update cafeteria seating and other worn furnishings for the confort and safety of the students at Stewart Street Elementary, St John Elementary, Chattahoochee Elementary, and Greensboro Elementary Schools, respectively.

FUND SOURCE: Food Service Program, Fund 410

AMOUNT: \$149,796.35

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

\_\_\_\_\_ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT’S SIGNATURE: page(s) numbered \_\_\_\_\_

CHAIRMANS’S SIGNATURE: page(s) numbered \_\_\_\_\_  
Be sure that the Comptroller has signed the budget page.