
**SCHOOL DISTRICT OF
ESCAMBIA COUNTY**



FISCAL YEAR 2014-2015

**DISTRICT SUMMARY
BUDGET**

September 16, 2014

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2014-15

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

15,847,196,929.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.2370		5.2370
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.3370		1.3370
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	7.3220		7.3220

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

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	500,000.00
Reserve Officers Training Corps (ROTC)	3191	400,000.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	200,000.00
Total Federal Direct	3100	1,100,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	1,250,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	871,456.00
Total Federal Through State and Local	3200	2,121,456.00
STATE:		
Florida Education Finance Program (FEFP)	3310	137,020,707.00
Workforce Development	3315	4,799,731.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	177,755.96
CO & DS Withheld for Administrative Expenditure	3323	24,183.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	58,000.00
District Discretionary Lottery Funds	3344	387,861.00
Class Size Reduction Operating Funds	3355	44,048,794.00
Florida School Recognition Funds	3361	809,820.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,292,145.33
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
Other Miscellaneous State Revenue	3399	299,424.00
Total State	3300	189,364,921.29
LOCAL:		
District School Taxes	3411	91,051,655.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	325,000.00
Investment Income	3430	50,000.00
Gifts, Grants and Bequests	3440	455,743.00
Adult General Education Course Fees	3461	30,000.00
Postsecondary Vocational Course Fees	3462	500,000.00
Continuing Workforce Education Course Fees	3463	25,000.00
Capital Improvement Fees	3464	23,000.00
Postsecondary Lab Fees	3465	60,000.00
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	12,000.00
Financial Aid Fees	3468	45,000.00
Other Student Fees	3469	54,600.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	409,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,880,000.00
Total Local	3400	94,920,998.00
TOTAL ESTIMATED REVENUES		287,507,375.29
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	8,007,949.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	8,007,949.00
TOTAL OTHER FINANCING SOURCES		8,007,949.00
Fund Balance, July 1, 2014	2800	53,459,132.16
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		348,974,456.45

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

SECTION II. GENERAL FUND - FUND 100 (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	186,528,381.02	124,443,751.93	35,014,856.89	15,104,725.91	12,900.00	6,361,415.61	1,394,182.13	4,196,548.55
Student Personnel Services	6100	14,462,530.37	9,512,774.00	3,174,373.00	1,629,501.24	4,000.00	135,194.38	6,687.75	
Instructional Media Services	6200	4,449,915.16	2,965,391.00	994,511.00	42,341.46		55,241.82	390,069.88	1,360.00
Instruction and Curriculum Development Services	6300	4,775,243.59	3,526,377.52	1,132,960.47	31,890.00		76,420.60	150.00	2,445.00
Instructional Staff Training Services	6400	3,234,896.94	1,879,076.00	278,037.46	756,673.23		48,417.30	201,836.00	70,856.95
Instructional-Related Technology	6500	2,355,900.38	1,350,317.20	449,120.29	243,076.00		17,551.89	281,367.00	14,468.00
Board	7100	1,295,166.87	664,771.00	372,871.00	216,363.87	975.00	13,995.00		26,191.00
General Administration	7200	679,395.42	390,157.00	130,804.00	77,534.42		21,900.00		59,000.00
School Administration	7300	15,025,249.58	11,190,107.00	3,740,702.00	6,225.63		65,066.87	21,168.06	1,930.00
Facilities Acquisition and Construction	7400	1,920,437.50	147,941.00	49,599.00	570,514.39	20,500.00	33,580.39	1,093,952.72	4,350.00
Fiscal Services	7500	3,115,440.69	1,582,439.00	530,377.00	947,935.69		42,414.00	5,000.00	7,275.00
Food Service	7600								
Central Services	7700	6,643,828.20	3,941,439.00	1,188,599.00	1,010,310.42	40,000.00	347,033.17	2,696.61	113,750.00
Student Transportation Services	7800	16,111,873.42	8,414,768.00	2,812,424.00	527,085.45	3,111,607.14	948,857.51	91,818.67	205,312.65
Operation of Plant	7900	29,487,302.34	5,550,143.00	1,911,170.65	8,920,264.63	12,372,905.00	603,285.41	99,133.65	30,400.00
Maintenance of Plant	8100	11,866,400.43	4,548,765.00	1,555,641.00	3,766,602.21	241,774.00	1,533,361.56	220,256.66	
Administrative Technology Services	8200	3,306,665.85	2,400,785.00	801,014.00	17,886.85	4,500.00	82,480.00		
Community Services	9100	783,703.18	108,000.00	28,380.00	10,250.00		302,366.14	5,244.00	329,463.04
Debt Service	9200	10,000.00							10,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		306,052,330.94	182,618,002.65	54,165,440.76	33,879,181.42	15,809,161.14	10,688,581.65	3,813,563.13	5,078,400.19
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710	1,208,455.00							
Restricted Fund Balance, June 30, 2015	2720	8,925,936.00							
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740	20,827,185.00							
Unassigned Fund Balance, June 30, 2015	2750	11,960,549.51							
TOTAL ENDING FUND BALANCE	2700	42,922,125.51							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		348,974,456.45							

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

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	14,810,000.00
USDA-Donated Commodities	3265	1,000,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	15,810,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	150,000.00
School Lunch Supplement	3338	150,000.00
Other Miscellaneous State Revenue	3399	5,000.00
Total State	3300	305,000.00
<i>LOCAL:</i>		
Investment Income	3430	3,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	3,811,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	3,814,000.00
TOTAL ESTIMATED REVENUES		19,929,000.00
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	6,184,187.78
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		26,113,187.78

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

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	4,845,000.00
Employee Benefits	200	2,811,900.00
Purchased Services	300	704,578.91
Energy Services	400	360,150.00
Materials and Supplies	500	10,058,000.00
Capital Outlay	600	829,640.23
Other	700	1,983,548.17
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	21,592,817.31
OTHER FINANCING USES:		
<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	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2015	2710	1,075,000.00
Restricted Fund Balance, June 30, 2015	2720	3,445,370.47
Committed Fund Balance, June 30, 2015	2730	
Assigned Fund Balance, June 30, 2015	2740	
Unassigned Fund Balance, June 30, 2015	2750	
TOTAL ENDING FUND BALANCE	2700	4,520,370.47
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		26,113,187.78

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

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

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	1,400,430.70
Total Federal Direct	3100	1,400,430.70
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	577,364.30
Medicaid	3202	
Workforce Investment Act	3220	305,819.00
Teacher and Principal Training and Recruitment - Title II, Part A	3225	
Math & Science Partnerships - Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	12,084,239.15
Elementary and Secondary Education Act, Title I	3240	21,399,004.25
Adult General Education	3251	404,487.32
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,844,938.15
Total Federal Through State And Local	3200	38,615,852.17
<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	
Total Local	3400	
TOTAL ESTIMATED REVENUES		40,016,282.87
<i>OTHER FINANCING SOURCES:</i>		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	369.96
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		40,016,652.83

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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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 & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	19,917,083.88	6,736,848.01	2,597,247.35	2,060,683.31		5,582,215.10	2,597,662.50	342,427.61
Student Personnel Services	6100	2,724,279.65	887,494.00	241,552.00	1,328,212.65		143,978.00	6,670.00	116,373.00
Instructional Media Services	6200	44,203.00	24,266.00	3,949.00				15,800.00	188.00
Instruction and Curriculum Development Services	6300	5,789,591.88	4,218,249.84	1,240,093.25	183,033.74		75,912.66	60,002.39	12,300.00
Instructional Staff Training Services	6400	6,975,852.30	3,066,912.14	794,064.97	1,712,558.47		675,023.29	414,421.92	312,871.51
Instructional-Related Technology	6500	1,928,262.52	1,405,233.00	426,969.52	3,900.00				92,160.00
Board	7100								
General Administration	7200	1,211,630.08							1,211,630.08
School Administration	7300	3,266.00	2,112.00	341.00	813.00				
Facilities Acquisition and Construction	7400	80,519.23						80,519.23	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	88,849.00	27,368.00	11,195.00	39,006.00		9,000.00		2,030.00
Student Transportation Services	7800	1,022,482.92			15,604.00	8,505.00			998,373.92
Operation of Plant	7900	37,981.14			37,981.14				
Maintenance of Plant	8100	500.00			500.00				
Administrative Technology Services	8200	71,555.00	55,499.00	16,056.00					
Community Services	9100	120,596.23		1,561.00	7,660.00		1,445.00		109,930.23
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		40,016,652.83	16,424,181.99	5,333,029.09	5,389,952.31	8,505.00	6,487,574.05	3,175,076.04	3,198,334.35
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		40,016,652.83							

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

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>		
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	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

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 & 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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2760								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

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>		
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	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (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								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2760								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 DISTRICT SUMMARY BUDGET
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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	98,578.27
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	98,578.27
<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	
TOTAL ESTIMATED REVENUES		98,578.27
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		98,578.27

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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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								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	92,913.84	37,841.68		21,832.53		22,339.63		10,900.00
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	1,172.14							1,172.14
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,667.24			1,667.24				
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	2,825.05			2,825.05				
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		98,578.27	37,841.68		26,324.82		22,339.63		12,072.14
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		98,578.27							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2015

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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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	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (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								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO & DS Withheld for SBE/COBI Bonds	3322	1,322,952.90	1,322,952.90						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	1,322,952.90	1,322,952.90						
LOCAL SOURCES:									
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								
TOTAL ESTIMATED REVENUES		1,322,952.90	1,322,952.90						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	5,000,000.00						5,000,000.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	5,000,000.00						5,000,000.00	
TOTAL OTHER FINANCING SOURCES		5,000,000.00						5,000,000.00	
Fund Balance, July 1, 2014	2800	4,640,107.53	173,605.27					4,466,502.26	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		10,963,060.43	1,496,558.17					9,466,502.26	

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

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, 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 9200)</i>									
Redemption of Principal	710	4,768,768.00	1,148,000.00					3,620,768.00	
Interest	720	1,664,033.90	174,952.90					1,489,081.00	
Dues and Fees	730	50,000.00						50,000.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	6,482,801.90	1,322,952.90					5,159,849.00	
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720	4,480,258.53	173,605.27					4,306,653.26	
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCES	2700	4,480,258.53	173,605.27					4,306,653.26	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		10,963,060.43	1,496,558.17					9,466,502.26	

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

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COB)	320 Special Act 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 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3289											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO & DS Distributed	3321	188,005.00						188,005.00				
Interest on Undistributed CO & DS	3325											
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391	787,693.00				787,693.00						
Classrooms First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	400,551.00									400,551.00	
Other Miscellaneous State Revenue	3399											
Total State Sources	3300	1,376,249.00				787,693.00		188,005.00			400,551.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	20,340,194.00							20,340,194.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	20,000,000.00									20,000,000.00	
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Interest Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	40,340,194.00							20,340,194.00			20,000,000.00
TOTAL ESTIMATED REVENUES		41,716,443.00				787,693.00		188,005.00	20,340,194.00		20,400,551.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Lease Reserves	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 Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2014	2800	94,060,441.53						847,385.73	19,403,432.86		73,809,622.94	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		135,776,884.53				787,693.00		1,035,390.73	39,743,626.86		94,210,173.94	

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

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act 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 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: (Functions 7400, 9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	67,632,856.21									67,632,856.21	
Furniture, Fixtures and Equipment	640	5,399,289.87						67,019.54	3,416,676.80		1,915,602.53	
Motor Vehicles (Including Buses)	650	6,510,493.89							6,510,493.89			
Land	660	1,868,000.00									1,868,000.00	
Improvements Other Than Buildings	670	1,443,959.13						36,434.38	787,019.52		610,505.23	
Remodeling and Renovations	680	20,037,508.88				92,744.00		917,660.47	3,422,843.95		15,597,260.46	
Computer Software	690	858,270.54							858,272.28		1,447.56	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		103,750,378.52				99,744.00		1,021,105.39	15,003,856.94		87,625,672.19	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	8,007,949.00				687,949.00			6,919,449.00		400,551.00	
To Debt Service Funds	920	5,000,000.00							5,000,000.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	13,007,949.00				687,949.00			11,919,449.00		400,551.00	
TOTAL OTHER FINANCING USES		13,007,949.00				687,949.00			11,919,449.00		400,551.00	
Nonspendable Fund Balance, June 30, 2015	2710											
Restricted Fund Balance, June 30, 2015	2720	6,198,236.09						14,285.34			6,183,950.75	
Committed Fund Balance, June 30, 2015	2730											
Assigned Fund Balance, June 30, 2015	2740											
Unassigned Fund Balance, June 30, 2015	2750											
TOTAL ENDING FUND BALANCES	2700	19,018,557.01						14,285.34	12,820,320.92		6,183,950.75	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		135,776,884.53				787,693.00		1,035,390.73	39,743,626.86		94,210,173.94	

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

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	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2014	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2015	2710								
Restricted Fund Balance, June 30, 2015	2720								
Committed Fund Balance, June 30, 2015	2730								
Assigned Fund Balance, June 30, 2015	2740								
Unassigned Fund Balance, June 30, 2015	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

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 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenue									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenue									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3679								
Total Transfers In	3600								
Net Position, July 1, 2014	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2015	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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

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
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	48,973,640.20	4,405,378.97	44,568,261.23					
Other Operating Revenue	3489	250,000.00		250,000.00					
Total Operating Revenues		49,223,640.20	4,405,378.97	44,818,261.23					
NONOPERATING REVENUES:									
Investment Income	3430	19,500.00		19,500.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		19,500.00		19,500.00					
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2014	2880	6,127,948.04		6,127,948.04					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		55,371,088.24	4,405,378.97	50,965,709.27					
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	442,698.00	192,098.00	250,600.00					
Employee Benefits	200	3,351,122.00	3,269,045.00	82,077.00					
Purchased Services	300	11,630,418.15	934,380.97	10,696,037.18					
Energy Services	400	14,846.00	5,415.00	9,431.00					
Materials and Supplies	500	31,780.00	3,770.00	28,010.00					
Capital Outlay	600	2,000.00		2,000.00					
Other (including Depreciation)	700	35,041,181.05	670.00	35,040,511.05					
Total Operating Expenses		50,514,045.20	4,405,378.97	46,108,666.23					
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2015	2780	4,857,043.04		4,857,043.04					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		55,371,088.24	4,405,378.97	50,965,709.27					