

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**

**Board Meeting** 2-19-08

**Agenda** Consent

**Item No.** G. 7.

<b>Board Meeting Date:</b>	2/19/2008
<b>Submitted By:</b>	Scott Ward
<b>Item Description:</b>	Budget Amendment #4

**Purpose and Explanation:**

Budget Amendment #4 represents all budget changes in the General Fund for the period of October 1, 2007 through December 31, 2007. Revenue increases reflect changes due to; October FTE counts, and other miscellaneous adjustments. Appropriations reflect changes between accounts and the above revenue adjustments.

A detailed analysis is available for review in the Office of Planning and Budgeting

## BUDGETARY IMPACT

**Funding Source (Description):** Various Accounts      **Amount:**    \$    (6,656,672.24)

<b>Staff Attorney Review &amp; Approval</b> <i>(For Contracts Only)</i>	Date:	ADDITIONAL INFORMATION Yes: _____ No: _____
	Initial:	

## BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

4

ESTIMATED REVENUE

FUND	
<input checked="" type="checkbox"/>	General Fund
<input type="checkbox"/>	Special Revenue
<input type="checkbox"/>	Debt Service
<input type="checkbox"/>	Capital Projects

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE			
TRANSFERS & BALANCES	\$ 242,895,820.07	(\$6,656,672.24)	\$ 236,239,147.83
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
O			
B			
J			
E			
C			
T			
S			

### APPROPRIATIONS

FUNCTION/ OBJECT	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
SEE SCHEDULE II ATTACHED FOR FUNCTION/OBJECT DETAIL.			
TOTAL REVISIONS			

Adopted by the Board: \_\_\_\_\_  
Date

Certified Correct: \_\_\_\_\_  
District Superintendent

2007-2008 BUDGET AMENDMENT #4  
 12/31/2007 GENERAL FUND - REVENUE

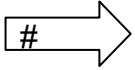
SCHEDULE I

Reference # on Revenue  
 Summary

REVENUE ACCT. #	DESCRIPTION	PRESENT 2007-2008 BUDGET	INCREASE / (DECREASE)	REVISED 2007-2008 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	900,000.00	-	900,000.00
3310	FEFP	94,788,317.00	1 (6,090,312.00)	88,698,005.00
3315	WORK FORCE DEVELOPMENT	1,509,385.00	-	1,509,385.00
3318	ADULTS WITH DISALBILTIES	49,151.00	-	49,151.00
3323	CO&DS WITHHELD	18,516.00	-	18,516.00
3334	FLA TEACHER LEAD PROGRAM	518,550.00	-	518,550.00
3336	INSTR. MAT.	2,980,723.00	2 (81,624.00)	2,899,099.00
3342	STATE FOREST FUNDS	-	-	-
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	1,119,841.00	3 243,426.00	1,363,267.00
3354	TRANSPORTATION	6,943,854.00	4 (193,442.00)	6,750,412.00
3355	CLASS SIZE REDUCTION	28,043,092.00	5 (1,088,083.00)	26,955,009.00
3361	SCHOOL RECOGNITION PROGRAM	1,570,253.00	6 393,208.00	1,963,461.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3372	PRESCHOOL PROJECTS	1,178,859.00	-	1,178,859.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	115,535.00	-	115,535.00
3390	MISC. STATE	315,106.00	7 68,683.06	383,789.06
3397	CHARTER SCHOOL CAPITAL OUTLAY	-	-	-
3411	TAXES	69,817,373.00	8 65,053.00	69,882,426.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT	-	9 19,500.00	19,500.00
3430	INTEREST	1,500,000.00	-	1,500,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	3,458,394.00	-	3,458,394.00
3483	COLLECTION FROM INTERNAL ACCOUNTS	-	10 5,420.22	5,420.22
3490	MISC LOCAL	327,290.44	11 1,498.48	328,788.92
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	175,000.00	-	175,000.00
3494	FEDERAL INDIRECT COSTS	300,000.00	-	300,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	75,000.00	-	75,000.00
3499	FOOD SERVICE INDIRECT COSTS	150,000.00	-	150,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	3,900,000.00	-	3,900,000.00
<b>TOTAL EST. REVENUE</b>		<b>\$ 220,189,239.44</b>	<b>\$ (6,656,672.24)</b>	<b>\$ 213,532,567.20</b>
<b>FUND BALANCE 07/01/2007</b>		<b>\$ 22,706,580.63</b>	<b>\$ -</b>	<b>\$ 22,706,580.63</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 242,895,820.07</b>	<b>\$ (6,656,672.24)</b>	<b>\$ 236,239,147.83</b>

2007-2008 BUDGET AMENDMENT #4  
GENERAL FUND  
12/31/2007

This budget amendment represents a net decrease in the General Fund in the amount of: \$ (6,656,672.24)



1	FEFP	\$ (6,090,312.00)
2	Instructional Materials	\$ (81,624.00)
3	Lottery	\$ 243,426.00
4	Transportation	\$ (193,442.00)
5	Class Size Reduction	\$ (1,088,083.00)
6	School Recognition	\$ 393,208.00
7	07-08 Boys and Girls Club	\$ 54,951.00
	07-08 Nursing Services	\$ 13,500.00
	Halfway House Utilities	\$ 232.06
		<u>\$ 68,683.06</u>
8	Taxes	\$ 65,053.00
9	Rental	\$ 19,500.00
10	Collection of Internal Accounts	\$ 5,420.22
11	Healthy Kids Coalition	\$ 1,498.48
	Total	<u><u>\$ (6,656,672.24)</u></u>

2007-2008 BUDGET AMENDMENT #4  
 12/31/2007 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2007-2008 BUDGET	INCREASE/ (DECREASE)	REVISED 2007-2008 BUDGET
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**Notes:**

<u>Dir. Instr.</u>				
{1}	5000.10	Salaries	\$ 78,615,915.31	\$ (716,286.27) \$ 77,899,629.04
{2}	.20	Benefits	22,966,220.26	(228,455.20) 22,737,765.06
{3}	.30	Purchase Service	11,918,799.50	194,622.31 12,113,421.81
	.40	Energy Service	10,675.00	- 10,675.00
{4}	.50	Supplies	9,759,430.02	(245,146.42) 9,514,283.60
{5}	.60	Capital Outlay	2,051,069.73	(595,635.21) 1,455,434.52
	.70	Other Expense	2,354,769.22	55,999.91 2,410,769.13
			<u>\$ 127,676,879.04</u>	<u>\$ (1,534,900.88) \$ 126,141,978.16</u>

<u>Pupil Pers.</u>				
	6100.10	Salaries	\$ 8,354,143.35	\$ 87,708.91 \$ 8,441,852.26
	.20	Benefits	2,573,920.42	8,338.78 2,582,259.20
	.30	Purchase Service	1,231,577.90	53,824.35 1,285,402.25
	.40	Energy Service	2,600.00	- 2,600.00
	.50	Supplies	463,834.64	6,362.81 470,197.45
	.60	Capital Outlay	38,028.97	13,198.67 51,227.64
	.70	Other Expense	3,806.00	300.00 4,106.00
			<u>\$ 12,667,911.28</u>	<u>\$ 169,733.52 \$ 12,837,644.80</u>

<u>Instr. Media</u>				
	6200.10	Salaries	\$ 3,533,969.33	\$ 23,993.16 \$ 3,557,962.49
	.20	Benefits	1,127,786.54	1,846.08 1,129,632.62
	.30	Purchase Service	160,994.13	(30,163.65) 130,830.48
	.40	Energy Service	1,000.00	- 1,000.00
	.50	Supplies	90,009.45	3,028.01 93,037.46
{6}	.60	Capital Outlay	178,205.02	158,173.34 336,378.36
	.70	Other Expense	4,988.00	70.00 5,058.00
			<u>\$ 5,096,952.47</u>	<u>\$ 156,946.94 \$ 5,253,899.41</u>

<u>Curr. Dev.</u>				
	6300.10	Salaries	\$ 4,751,416.91	\$ 9,393.87 \$ 4,760,810.78
	.20	Benefits	1,389,782.83	(649.72) 1,389,133.11
	.30	Purchase Service	128,612.68	(1,951.36) 126,661.32
	.40	Energy Service	500.00	- 500.00
{7}	.50	Supplies	133,049.70	120,765.38 253,815.08
	.60	Capital Outlay	50,425.35	24,206.56 74,631.91
	.70	Other Expense	37,685.00	2,752.00 40,437.00
			<u>\$ 6,491,472.47</u>	<u>\$ 154,516.73 \$ 6,645,989.20</u>

2007-2008 BUDGET AMENDMENT #4  
 12/31/2007 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2007-2008 BUDGET	INCREASE/ (DECREASE)	REVISED 2007-2008 BUDGET
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**Notes:**

Staff Dev.

6400.10	Salaries	\$ 1,209,804.97	\$ 7,439.65	\$ 1,217,244.62
.20	Benefits	324,615.21	449.46	325,064.67
.30	Purchase Service	211,356.67	14,431.00	225,787.67
.40	Energy Service	-	-	-
.50	Supplies	426,156.38	(23,360.12)	402,796.26
.60	Capital Outlay	61,588.12	(4,259.00)	57,329.12
.70	Other Expense	31,830.00	17,025.50	48,855.50
		<u>\$ 2,265,351.35</u>	<u>\$ 11,726.49</u>	<u>\$ 2,277,077.84</u>

Instr. Tech.

6500.10	Salaries	\$ 1,582,248.98	\$ 4,609.13	\$ 1,586,858.11
.20	Benefits	446,469.55	1,431.26	447,900.81
.30	Purchase Service	470,278.42	21,596.48	491,874.90
.40	Energy Service	1,600.00	-	1,600.00
.50	Supplies	55,660.69	(9,527.47)	46,133.22
{8} .60	Capital Outlay	90,293.06	594,583.30	684,876.36
{9} .70	Other Expense	15,100.00	240,000.00	255,100.00
		<u>\$ 2,661,650.70</u>	<u>\$ 852,692.70</u>	<u>\$ 3,514,343.40</u>

Board of Ed.

7100.10	Salaries	\$ 180,000.00	\$ -	\$ 180,000.00
.20	Benefits	191,859.00	-	191,859.00
.30	Purchase Service	390,450.00	-	390,450.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	46,200.00	-	46,200.00
		<u>\$ 808,509.00</u>	<u>\$ -</u>	<u>\$ 808,509.00</u>

Gen. Admin.

7200.10	Salaries	\$ 557,987.08	\$ -	\$ 557,987.08
.20	Benefits	139,332.06	-	139,332.06
.30	Purchase Service	28,279.83	-	28,279.83
.40	Energy Service	50.00	-	50.00
.50	Supplies	9,757.82	-	9,757.82
.60	Capital Outlay	3,046.50	-	3,046.50
.70	Other Expense	3,512.00	-	3,512.00
		<u>\$ 741,965.29</u>	<u>\$ -</u>	<u>\$ 741,965.29</u>

2007-2008 BUDGET AMENDMENT #4  
 12/31/2007 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2007-2008 BUDGET	INCREASE/ (DECREASE)	REVISED 2007-2008 BUDGET
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**Notes:**

Sch. Adm.

{10}	7300.10	Salaries	\$ 9,228,620.82	\$ (259,916.10)	\$ 8,968,704.72
	.20	Benefits	2,755,779.90	(71,747.95)	2,684,031.95
{11}	.30	Purchase Service	143,538.09	434,577.07	578,115.16
	.40	Energy Service	-	-	-
	.50	Supplies	92,183.10	(11,010.68)	81,172.42
	.60	Capital Outlay	59,879.75	13,085.24	72,964.99
	.70	Other Expense	23,904.57	3,634.96	27,539.53
			<hr/>		
			\$ 12,303,906.23	\$ 108,622.54	\$ 12,412,528.77

Facilities Acq.

	7400.10	Salaries	\$ 0.76	\$ -	\$ 0.76
	.20	Benefits	4.38	-	4.38
{12}	.30	Purchase Service	719,579.87	(105,180.58)	614,399.29
	.40	Energy Service	-	-	-
	.50	Supplies	17,640.94	-	17,640.94
{13}	.60	Capital Outlay	218,078.01	155,536.81	373,614.82
	.70	Other Expense	-	-	-
			<hr/>		
			\$ 955,303.96	\$ 50,356.23	\$ 1,005,660.19

Fiscal Services

	7500.10	Salaries	\$ 1,037,581.20	\$ -	\$ 1,037,581.20
	.20	Benefits	293,095.34	-	293,095.34
	.30	Purchase Service	62,154.42	19,555.51	81,709.93
	.40	Energy Service	-	-	-
	.50	Supplies	20,268.08	(2,500.00)	17,768.08
	.60	Capital Outlay	10,996.21	(115.00)	10,881.21
	.70	Other Expense	5,785.00	(500.00)	5,285.00
			<hr/>		
			\$ 1,429,880.25	\$ 16,440.51	\$ 1,446,320.76

Central Serv.

	7700.10	Salaries	\$ 2,125,883.27	\$ -	\$ 2,125,883.27
	.20	Benefits	609,803.68	-	609,803.68
	.30	Purchase Service	549,289.02	17,350.34	566,639.36
	.40	Energy Service	15,500.00	600.00	16,100.00
	.50	Supplies	33,362.68	7.09	33,369.77
	.60	Capital Outlay	50,548.01	5,080.35	55,628.36
	.70	Other Expense	54,924.00	1,610.00	56,534.00
			<hr/>		
			\$ 3,439,310.66	\$ 24,647.78	\$ 3,463,958.44

2007-2008 BUDGET AMENDMENT #4  
 12/31/2007 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2007-2008 BUDGET	INCREASE/ (DECREASE)	REVISED 2007-2008 BUDGET
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**Notes:**

Pupil Trans.

7800.10	Salaries	\$ 5,598,128.98	\$ -	\$ 5,598,128.98
.20	Benefits	2,302,757.48	-	2,302,757.48
.30	Purchase Service	331,032.36	9,415.19	340,447.55
.40	Energy Service	1,439,025.45	-	1,439,025.45
.50	Supplies	681,654.03	-	681,654.03
.60	Capital Outlay	29,440.74	-	29,440.74
.70	Other Expense	13,590.00	-	13,590.00
		<hr/>		
		\$ 10,395,629.04	\$ 9,415.19	\$ 10,405,044.23

Opr. of Plant

7900.10	Salaries	\$ 5,650,875.62	\$ 46,957.92	\$ 5,697,833.54
.20	Benefits	2,123,443.80	494.28	2,123,938.08
.30	Purchase Service	8,706,019.32	63,722.60	8,769,741.92
.40	Energy Service	6,944,085.13	4,048.98	6,948,134.11
.50	Supplies	262,084.29	71,048.12	333,132.41
.60	Capital Outlay	199,503.85	(22,840.56)	176,663.29
.70	Other Expense	1,892.25	910.44	2,802.69
		<hr/>		
		\$ 23,887,904.26	\$ 164,341.78	\$ 24,052,246.04

Maint. of Plant

8100.10	Salaries	\$ 3,223,277.80	\$ 3,055.89	\$ 3,226,333.69
.20	Benefits	997,386.52	233.76	997,620.28
.30	Purchase Service	788,525.74	18,158.67	806,684.41
.40	Energy Service	90,581.51	-	90,581.51
.50	Supplies	530,087.23	(20,000.00)	510,087.23
.60	Capital Outlay	287,921.11	2,000.00	289,921.11
.70	Other Expense	11,705.00	-	11,705.00
		<hr/>		
		\$ 5,929,484.91	\$ 3,448.32	\$ 5,932,933.23

Admin. Tech.

8200.10	Salaries	\$ 845,599.60	\$ -	\$ 845,599.60
.20	Benefits	227,078.12	-	227,078.12
{14} .30	Purchase Service	86,460.99	494,863.00	581,323.99
.40	Energy Service	-	-	-
.50	Supplies	50.00	-	50.00
.60	Capital Outlay	15,000.00	-	15,000.00
.70	Other Expense	10,000.00	4,000.00	14,000.00
		<hr/>		
		\$ 1,184,188.71	\$ 498,863.00	\$ 1,683,051.71

2007-2008 BUDGET AMENDMENT #4  
 12/31/2007 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2007-2008 BUDGET	INCREASE/ (DECREASE)	REVISED 2007-2008 BUDGET
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**Notes:**

Comm. Ed.

9100.10	Salaries	\$ 2,324,631.05	\$ 6,154.54	\$ 2,330,785.59
.20	Benefits	594,310.47	470.79	594,781.26
.30	Purchase Service	153,132.44	4,438.48	157,570.92
.40	Energy Service	-	-	-
.50	Supplies	450,447.95	(8,656.65)	441,791.30
.60	Capital Outlay	140,376.54	4,900.00	145,276.54
.70	Other Expense	49,180.00	-	49,180.00
		<u>\$ 3,712,078.45</u>	<u>\$ 7,307.16</u>	<u>\$ 3,719,385.61</u>

Debt Serv.

9200.70	Other Expense	\$ -	\$ -	\$ -
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Transfers

9700.90	Transfers	\$ -	\$ 52,469.83	\$ 52,469.83
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Contingency

{15} 2700		\$ 21,247,442.00	\$ (7,403,300.08)	\$ 13,844,141.92
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 242,895,820.07</u>	<u>\$ (6,656,672.24)</u>	<u>\$ 236,239,147.83</u>
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Budget Amendment #4 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of October 1, 2007 through December 31, 2007

{1} 5000.10 – Salaries – (\$716,286.27):

- a. a decrease of (\$869,400.00) in Salaries budget for open positions, used to offset the decrease in operating budget due to the Calc 3 Budget Adjustment.
- b. an increase of \$115,782.36 in 06/30/2007 roll forward Salaries budget for the Dori Slosenburg project, offset by a decrease in 2700 Contingency.
- c. a net increase of \$27,700.78 in Salaries budget for Advanced Placement at various schools, offset by decreases in Advanced Placement Supplies budgetary accounts.
- d. a net increase of \$9,090.59 which is offset by decreases in other Function/Object acct.

{2} 5000.20 – Benefits – (\$228,455.20):

- a. a decrease of (\$270,339.30) in Benefits budget for open positions, used to offset the decrease in operating budget due to the Calc 3 Budget Adjustment.
- b. a decrease of (\$29,900.00) in Benefits budget for the School Recognition Program for Charter Schools, offset by a increase in Function 5000 Purchase Services budget.
- c. an increase of \$25,977.13 in 06/30/2007 roll forward Benefits budget for the Dori Slosenburg project, offset by a decrease in 2700 Contingency.
- d. a net increase of \$14,985.62 in Benefits budget for Advanced Placement at various schools, offset by decreases in Advanced Placement Supplies budgetary accounts.
- e. a net increase of \$30,821.35 which is offset by decreases in other Function/Object acct.

{3} 5000.30 – Purchase Services – \$194,622.31:

- a. a net increase of \$88,492.12 in Purchase Services budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- b. an increase of \$29,900.00 in Purchase Services budget for the School Recognition Program for Charter Schools, offset by a decrease in Function 5000 Benefits budget.
- c. a net increase of \$27,983.24 in Technology Grant Purchase Services budget for several schools offset by decreases in Function 5000 Supplies budget accounts.
- d. a net increase of \$16,103.10 in Lottery Purchase Services budget for various schools offset by a decrease in Function 5100 Supplies accounts.
- e. a net increase of \$32,143.85 which is offset by decreases in other Function/Object acct.

{4} 5000.50 – Supplies – (\$245,146.42):

- a. a net decrease of (\$395,408.65) in Advanced Placement Supplies budget for several schools offset by increases in other Advanced Placement budgetary accounts.
- b. a decrease of (\$81,624.09) in Instructional Materials Supplies budget, decreased due to the Calc 3 Budget Adjustment.
- c. a net decrease of (\$78,559.28) in Fund Raising Equalization Supplies budget for several schools offset by increases in other Function 5000 Fund Raising Equalization accounts.
- d. a net decrease of (\$48,706.44) in Non-Project Supplies budget for several schools offset by increases in other Function /Object accounts.
- e. a net decrease of (\$63,890.49) in Lottery Supplies budget for several schools offset by increases in other Function 5000 Lottery accounts.
- f. an increase of \$291,578.25 in Advanced Placement Supplies budget for disbursement to schools, offset by a decrease in 2700 Contingency.
- g. a net increase of \$114,581.00 in Fund Raising Equalization Supplies budget for several schools, offset by a decrease in 2700 Contingency.
- h. an increase of \$44,078.51 in 06/30/2007 roll forward Summer School Supplies budget for several schools, offset by a decrease in 2700 Contingency.
- i. a net decrease of (\$27,195.23) in other Function/Object accounts.

{5} 5000.60 – Capital Outlay – (\$595,635.21):

- a. a net increase of \$140,068.22 in Advanced Placement Capital Outlay budget, offset by a decrease in Function 5100 Advanced Placement accounts.
- b. an increase of \$44,000.29 in 06/30/2007 roll forward Motor Vehicles budget for the Dori Slossenburg Project, offset by a decrease in 2700 Contingency.
- c. a net increase of \$26,352.53 in Capital Outlay budget for the Fund Raising Equalization for several schools, offset by decreases in Function 5100 Supplies accounts.
- d. an increase of \$8,225.61 in Capital Outlay budget for the Band Supplement for several schools, offset by decreases in Function 5100 Supplies accounts.
- e. a decrease of (\$774,978.00) in Capital Outlay budget for Instructional Administration offset by increases in other Function 6500 accounts.
- f. a decrease of (\$49,230.31) in Technology Grant budget for Capital Outlay offset by increases in other Function/Object accounts.
- g. a net increase of \$9,926.45 is offset by decreases in other Function/Object accounts.

{6} 6200.60 – Capital Outlay – \$158,173.34:

- a. an increase of \$109,928.00 in Instructional Media budget for Library Books, distributed to schools, offset by a decrease in various Purchase Services accounts.
- b. an increase of \$43,684.00 in Advanced Placement budget for Capital Outlay, offset by a decrease in Function 5100 Advanced Placement accounts.
- c. a net increase of \$4,561.34 offset by decreases in other Function/Object accounts.

{7} 6300.50 – Supplies – \$120,765.38:

- a. an increase of \$104,725.29 for 06/30/2007 Voluntary Pre-K Roll Forward for Curriculum offset by a decrease in 2700 Contingency.
- b. an increase of \$19,500.00 in Supplies budget for Curriculum from Rental revenue at Desoto High School.
- c. a net decrease of (\$3,459.91) in other Function/Object accounts.

{8} 6500.60 – Capital Outlay – \$594,583.30:

- a. an increase of \$534,978.00 in Inventory & Non-Inventory Computer Equipment budget for Instructional Administration, offset by a decrease in Function 5100 Other Expense budget.
- b. an increase of \$49,230.31 in Technology Grant Capital Outlay budget for several schools, offset by a decrease in Function 5100 Capital Outlay budget.
- c. a net increase of \$10,374.99 offset by decreases in other Function/Object accounts.

{9} 6500.70 – Other Expense – \$240,000.00:

- a. an increase of \$240,000.00 in Dues & Fees budget for Instructional Administration, offset by a decrease in Function 5100 Other Expense budget.

{10} 7300.10 – Salaries – (\$259,916.10):

- a. a decrease of (\$331,388.00) in Administrative Salary budget, offset by an increase in Function 7300 Purchase Services budget.
- b. an increase of \$63,751.83 in Salaries budget for the School Recognition Program, offset by a decrease in Function 5100 budgets.
- c. a net increase of \$7,720.07 offset by decreases in other Function/Object accounts.

{11} 7300.30 – Purchase Services – \$434,577.07:

- a. an increase of \$410,439.00 Professional & Technical Services budget, offset by a decrease in Function 7300 Salary and Benefits budgets.
- b. a net increase of \$24,138.07 is offset by decreases in other Function/Object accounts.

{12} 7400.30 – Purchase Services – (\$105,180.58):

- a. a decrease of (\$105,180.58) Rental budget for Leased Relocatable Classrooms, offset by an increase in Function 7400 Capital Outlay budget.

{13} 7400.60 – Capital Outlay – \$155,536.81:

- a. an increase of \$105,180.58 Capital Outlay budget for Leased Relocatable Classrooms, offset by a decrease in Function 7400 Purchase Services budget.
- b. an increase of \$45,125.62 Minor Contractor budget for Information Resources offset by a decrease in 2700 Contingency.
- c. an increase of \$5,000.00 Capital Outlay budget at Eastside High, offset by a decrease in 2700 Contingency.
- d. a net increase of \$230.61 is offset by decreases in other Function/Object accounts.

{14} 8200.30 – Purchase Services – \$494,863.00:

- a. an increase of \$490,863.00 Software Licensing budget for Information Resources offset by a decrease in 2700 Contingency.
- b. a net increase of \$4,000.00 is offset by decreases in other Function/Object accounts.

{15} 2700 – Contingency – (\$7,403,300.08):

- a. a decrease of (\$5,923,618.61) for the Calc 3 Budget Adjustment .
- b. a decrease of (\$535,988.62) for Software Licensing & Maintenance from E-Rate.
- c. a decrease of (\$381,765.60) for 06/30/2007 roll forward balances for several projects.
- d. a decrease of (\$291,578.25) for Advanced Placement.
- e. a decrease of (\$77,800.00) for Textbook Software Licensing.
- f. a decrease of (\$114,581.00) for Fund Raising Equalization disbursements.
- g. a decrease of (\$61,125.00) for EDEP Supplies at various schools.
- h. a decrease of (\$24,246.00) for Online Application system
- i. a decrease of (\$16,490.00) for Financial Software Licensing.
- j. an increase of \$23,893.00 for October FTE Budget Adjustments from several schools.

Contingency Fund Balances 12/31/07

2762 - Reserved for Inventories		<u>1,257,019.94</u>
2763 - Designated for Special Purpose		
Work Force Development	883,848.24	
EDEP	1,712,607.94	
Rental Receipts	22,433.00	
Summer School	23,771.86	
E-Rate	99,417.18	
Online Application	15,754.00	
Special Teacher Compensation (STAR)	1,554,019.00	
Fund Raising Equalization	285,419.00	
Salary Schedule Adjustments	3,172,299.15	
Insurance Savings	301,000.00	
Reserve for Financial Software Upgrades	64,301.00	
Federal Terminal Pay	1,452,251.61	
Board Contingency	3,000,000.00	
Total 2763		<u>12,587,121.98</u>
Total Contingency 2700		<u><u>\$ 13,844,141.92</u></u>