



SCHOOL DISTRICT OF PALM BEACH COUNTY

Agenda

School Board Meeting – April 17, 2013

Category

Consent

Sub-Category

Budget

Title

B1 Budget Amendments – February 2013

Description

These amendments reflect all budget adjustments for the month of February 2013.

1. General Fund
2. Debt Service Fund
3. Capital Projects Fund
4. Special Revenue Fund – Food Service
5. Special Revenue Fund – Other Federal Programs
6. Special Revenue Fund – State Fiscal Stabilization
7. Special Revenue Fund – Targeted ARRA Stimulus
8. Internal Service Fund

Recommendation

I recommend the School Board approve the budget amendments for month-end February 28, 2013.

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Attachments

February 2013 Amendments

FINANCIAL IMPACT	
The financial impact to the General Fund is an increase of \$108,696. The financial impact to the Capital Projects Fund is an increase of \$41,699. The financial impact to the Special Revenue Fund – Other Federal Programs is an increase of \$164,236. The remaining funds had no financial impact. All funds have been appropriated in school, department, and reserve budgets.	

Board Meeting Date: April 17, 2013

SCHOOL DISTRICT OF PALM BEACH COUNTY

***EXECUTIVE SUMMARY
DIVISION OF FINANCIAL MANAGEMENT***

BUDGET AMENDMENTS –FEBRUARY 2013

1. **General Fund (pages 2- 3)**
General Fund revenue increased \$108,696. Appropriations have been amended to direct resources as needed.
2. **Debt Service Fund (pages 4- 5)**
No net change to revenue.
3. **Capital Projects Fund (pages 6- 7)**
Capital Projects Fund revenue increased \$41,699. Appropriations have been amended as needed to carry out the Five Year Capital Plan.
4. **Special Revenue Fund – Food Service (pages 8- 9)**
No net change to revenue. Appropriations have been amended to direct resources as needed.
5. **Special Revenue Fund - Other Federal Programs (pages 10- 11)**
Special Revenue Fund – Other Federal Programs revenue increased \$164,236. Appropriations have been adjusted in accordance with the terms of each grant.
6. **Special Revenue Fund – State Fiscal Stabilization (pages 12- 13)**
No net change to revenue.
7. **Special Revenue Fund – Targeted ARRA Stimulus (pages 14- 15)**
No net change to revenue.
8. **Internal Service Fund (pages 16- 17)**
No net change to revenue. Appropriations have been amended to direct resources as needed.

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
General Fund
Comparison of Revenue by State Function

	<u>Account Number</u>	<u>Revised Revenue (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Revenue (2/28/2013)</u>
FEDERAL DIRECT:				
Federal Impact	3121	\$ 6,000	\$ -	\$ 6,000
Reserve Officers Training Corps (ROTC)	3191	660,000	-	660,000
Miscellaneous Federal Direct	3199	-	-	-
Total Federal Revenue		<u>\$ 666,000</u>	<u>\$ -</u>	<u>\$ 666,000</u>
FEDERAL THROUGH STATE AND LOCAL:				
Medicaid	3202	\$ 5,700,000	\$ -	\$ 5,700,000
Miscellaneous Federal through State	3299	-	-	-
Total Federal Through State Revenue		<u>\$ 5,700,000</u>	<u>\$ -</u>	<u>\$ 5,700,000</u>
STATE SOURCES:				
Florida Education Finance Program (FEFP)	3310	\$ 182,498,833	\$ -	\$ 182,498,833
Workforce Development	3315	18,633,199	-	18,633,199
Workforce Educ Performance Incentive	3317	162,569	-	162,569
Adults with Disabilities	3318	760,481	-	760,481
CO&DS Withheld for Administrative Expense	3323	102,000	-	102,000
State License Tax	3343	270,000	-	270,000
District Discretionary Lottery Funds	3344	-	-	-
Class Size Reduction/Operating Funds	3355	205,974,955	-	205,974,955
School Recognition Funds	3361	8,888,725	-	8,888,725
Excellent Teaching Program	3363	-	-	-
Voluntary Prekindergarten Program	3371	2,832,891	-	2,832,891
Other Miscellaneous State Revenue	3399	420,000	-	420,000
Total State Revenue		<u>\$ 420,543,653</u>	<u>\$ -</u>	<u>\$ 420,543,653</u>
LOCAL SOURCES:				
District School Tax	3411	\$ 795,917,815	\$ -	\$ 795,917,815
Payment in Lieu of Taxes	3422	40,000	-	40,000
Rent	3425	984,880	-	984,880
Interest, Including Profit On Investments	3430	640,000	-	640,000
Gifts, Grants and Bequests	3440	1,650,000	-	1,650,000
Adult General Education Course Fees	3461	550,000	-	550,000
GED Testing Fees	3467	150,000	-	150,000
Other Student Fees	3469	1,660,000	-	1,660,000
Preschool Program Fees	3471	350,000	-	350,000
School Age Child Care Fees	3473	24,000,000	-	24,000,000
Miscellaneous Local Sources	3490	22,363,374	108,696	22,472,070
Total Local Revenue		<u>\$ 848,306,069</u>	<u>\$ 108,696</u>	<u>\$ 848,414,765</u>
OTHER FINANCING SOURCES:				
Loss Recoveries	3740	\$ -	\$ -	\$ -
<i>Transfers In:</i>				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	83,797,287	-	83,797,287
Total Other Financing Sources		<u>83,797,287</u>	<u>-</u>	<u>83,797,287</u>
FUND BALANCE, JULY 1, 2012	2800	<u>\$ 166,666,832</u>	<u>\$ -</u>	<u>\$ 166,666,832</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$1,525,679,841</u></u>	<u><u>\$ 108,696</u></u>	<u><u>\$1,525,788,537</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
General Fund
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
APPROPRIATIONS:				
Instruction	5000	\$ 950,502,024	\$ 1,056,611	\$ 951,558,635
Pupil Personnel Services	6100	41,846,735	1,774	41,848,509
Instructional Media Services	6200	18,651,325	(9,626)	18,641,699
Instruction & Curriculum Development Serv.	6300	31,225,877	125,897	31,351,774
Instructional Staff Training Services	6400	13,029,163	22,693	13,051,856
Instruction Related Technology	6500	5,803,612	16,684	5,820,296
Board	7100	6,885,208	(12,036)	6,873,172
General Administration	7200	5,719,707	40,137	5,759,844
School Administration	7300	92,486,526	(1,037,635)	91,448,891
Facilities Acquisition & Construction	7400	839,920	-	839,920
Fiscal Services	7500	5,799,364	1,108	5,800,472
Food Service	7600	45,980	2,590	48,570
Central Services	7700	14,406,380	10,757	14,417,137
Pupil Transportation Services	7800	44,401,221	(21,722)	44,379,499
Operation of Plant	7900	127,330,944	(51,729)	127,279,215
Maintenance of Plant	8100	68,772,100	(9,467)	68,762,633
Administrative Technology Services	8200	8,245,800	-	8,245,800
Community Services	9100	38,358,905	(31,038)	38,327,867
Debt Service	9200	141,971	-	141,971
Other Capital Outlay	9300	-	-	-
Total Appropriations		<u>\$1,474,492,763</u>	<u>\$ 104,997</u>	<u>\$1,474,597,760</u>
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To Debt Service Funds	920	\$ -	\$ -	\$ -
To Capital Projects Funds	930	<u>74,129</u>	<u>3,699</u>	<u>77,828</u>
Total Other Financing Uses		<u>\$ 74,129</u>	<u>\$ 3,699</u>	<u>\$ 77,828</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ 51,112,949</u>	<u>\$ -</u>	<u>\$ 51,112,949</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$1,525,679,841</u></u>	<u><u>\$ 108,696</u></u>	<u><u>\$1,525,788,537</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Debt Service Fund
Comparison of Revenue by State Function

	<u>Account Number</u>	<u>Revised Revenue (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Revenue (2/28/2013)</u>
FEDERAL DIRECT SOURCES:				
Other Federal Direct	3199	\$ 3,511,814	\$ -	\$ 3,511,814
Total Fderal Direct Revenue		<u>\$ 3,511,814</u>	<u>\$ -</u>	<u>\$ 3,511,814</u>
STATE SOURCES:				
CO & DS Distributed	3321	\$ -	\$ -	\$ -
CO & DS Withheld for SBE/COBI Bonds	3322	5,730,862	-	5,730,862
Total State Revenue		<u>\$ 5,730,862</u>	<u>\$ -</u>	<u>\$ 5,730,862</u>
LOCAL SOURCES:				
District Debt Service Taxes	3412	\$ -	\$ -	\$ -
Local Sales Tax	3418	-	-	-
Tax Redemptions	3421	-	-	-
Excess Fees	3423	-	-	-
Rent	3425	-	-	-
Interest, Including Profit On Investments	3430	-	-	-
Gifts, Grants and Bequests	3440	-	-	-
Total Local Revenue		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES:				
Sale of Bonds	3710	\$ -	\$ -	\$ -
Proceeds of Refunding Bonds	3715	78,135,044	-	78,135,044
Loans	3720	-	-	-
Proceeds of Certificates of Participation	3750	-	-	-
Premium of Refunding Bonds	3792	-	-	-
<i>Transfers In:</i>				
From General Fund	3610	-	-	-
From Capital Projects Funds	3630	148,000,000	-	148,000,000
Total Other Financing Sources		<u>\$ 226,135,044</u>	<u>\$ -</u>	<u>\$ 226,135,044</u>
FUND BALANCE, JULY 1, 2012	2800	<u>\$ 107,532,348</u>	<u>\$ -</u>	<u>\$ 107,532,348</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$ 342,910,067</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 342,910,067</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Debt Service Fund
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
DEBT SERVICES (Function 9200):				
Redemption of Principal	710	\$ 60,815,000	\$ -	\$ 60,815,000
Interest	720	90,824,272	-	90,824,272
Dues and Fees	730	3,968,836	-	3,968,836
Payments-Refunded Escrow	760	77,968,550	-	77,968,550
Miscellaneous Expenses	790	-	-	-
Total Appropriations		<u>\$ 233,576,658</u>	<u>\$ -</u>	<u>\$ 233,576,658</u>
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	\$ -	\$ -	\$ -
To Capital Projects Funds	930	-	-	-
Total Other Financing Uses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ 109,333,409</u>	<u>\$ -</u>	<u>\$ 109,333,409</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 342,910,067</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 342,910,067</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Capital Projects Fund
Comparison of Revenue by State Function

	Account Number	Revised Revenue (1/31/2013)	Amendments	Revised Revenue (2/28/2013)
STATE SOURCES:				
Misc. Federal through State	3299	\$ -	\$ -	\$ -
CO & DS Distributed	3321	1,048,308	-	1,048,308
Interest on Undistributed CO & DS	3325	70,740	-	70,740
Public Education Capital Outlay (PECO)	3391	-	-	-
Charter School Capital Outlay Funding	3397	3,410,191	-	3,410,191
Other Miscellaneous State Revenue	3399	-	-	-
Total State Revenue		\$ 4,529,239	\$ -	\$ 4,529,239
LOCAL SOURCES:				
District Debt Service Taxes	3413	\$ 197,446,877	\$ -	\$ 197,446,877
Local Sales Tax	3418	-	-	-
Tax Redemptions	3421	-	-	-
Interest, Including Profit On Investments	3430	200,000	-	200,000
Gifts, Grants and Bequests	3440	-	-	-
Miscellaneous Local Sources	3490	1,394,857	38,000	1,432,857
Impact Fees	3496	5,000,000	-	5,000,000
Refunds of Prior Year Expenditures	3497	-	-	-
Total Local Revenue		\$ 204,041,734	\$ 38,000	\$ 204,079,734
OTHER FINANCING SOURCES				
Sale of Bonds	3710	\$ -	\$ -	\$ -
State Board-Education/COBI	3711	-	-	-
Sale of Capital Assets	3730	-	-	-
Proceeds of Certificates of Participation	3750	-	-	-
Premium on Sale of Bonds	3791	-	-	-
<i>Transfers In:</i>				
From General Fund	3610	74,129	3,699	77,828
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	-	-	-
Interfund (Capital Projects Only)	3650	-	-	-
Total Other Financing Sources		\$ 74,129	\$ 3,699	\$ 77,828
FUND BALANCE, JULY 1, 2012	2800	\$ 305,777,858	\$ -	\$ 305,777,858
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		\$ 514,422,960	\$ 41,699	\$ 514,464,659

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Capital Projects Fund
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
APPROPRIATIONS (Functions 7400/9200):				
Library Books (New Libraries)	610	\$ -	\$ -	\$ -
Audio-Visual Materials (non-consumable)	620	-	-	-
Buildings and Fixed Equipment	630	171,384,189	82,572	171,466,762
Furniture, Fixtures, and Equipment	640	31,586,442	288,372	31,874,814
Motor Vehicles (including buses)	650	498,002	-	498,002
Land	660	974,116	3,000	977,116
Improvements Other Than Buildings	670	1,617,562	39,511	1,657,073
Remodeling and Renovations	680	24,551,141	(360,457)	24,190,684
Computer Software	690	2,241,219	(11,300)	2,229,919
Redemption of Principal	710	-	-	-
Interest	720	-	-	-
Dues and Fees	730	-	-	-
Total Appropriations		<u>\$ 232,852,671</u>	<u>\$ 41,699</u>	<u>\$ 232,894,370</u>
OTHER FINANCING USES:				
Discount on COPS	893	\$ -	\$ -	\$ -
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	83,797,287	-	83,797,287
To Debt Service Funds	920	148,000,000	-	148,000,000
To Capital Projects Fund	930	-	-	-
To Special Revenue Funds	940	-	-	-
Interfund (Capital Projects Only)	950	-	-	-
Total Other Financing Uses		<u>\$ 231,797,287</u>	<u>\$ -</u>	<u>\$ 231,797,287</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ 49,773,002</u>	<u>\$ -</u>	<u>\$ 49,773,002</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 514,422,960</u></u>	<u><u>\$ 41,699</u></u>	<u><u>\$ 514,464,659</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - Food Service - Fund 410
Comparison of Revenue by State Function

	Account Number	Revised Revenue (1/31/2013)	Amendments	Revised Revenue (2/28/2013)
FEDERAL THROUGH STATE AND LOCAL:				
National School Lunch Act	3260	\$ 52,090,000	\$ -	\$ 52,090,000
U.S.D.A. Donated Foods	3265	3,500,000	-	3,500,000
Summer Food Service Program	3267	-	-	-
Fresh Fruit & Vegetable Program	3268	-	-	-
Miscellaneous Federal through State	3299	-	-	-
Total Federal Through State Revenue		<u>\$ 55,590,000</u>	<u>\$ -</u>	<u>\$ 55,590,000</u>
STATE SOURCES:				
School Breakfast Supplement	3337	\$ 450,000	\$ -	\$ 450,000
School Lunch Supplement	3338	485,000	-	485,000
Other Miscellaneous State Revenue	3399	-	-	-
Total State Revenue		<u>\$ 935,000</u>	<u>\$ -</u>	<u>\$ 935,000</u>
LOCAL SOURCES				
Interest, Including Profit on Investment	3430	\$ 100,000	\$ -	\$ 100,000
Food Service	3450	16,310,000	-	16,310,000
Other Miscellaneous Revenue	3490	176,000	-	176,000
Total Local Revenue		<u>\$ 16,586,000</u>	<u>\$ -</u>	<u>\$ 16,586,000</u>
OTHER FINANCING SOURCES:				
<i>Transfers In:</i>				
From General Fund	3610	\$ -	\$ -	\$ -
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	-	-	-
Total Other Financing Sources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JULY 1, 2012	2800	<u>\$ 23,307,182</u>	<u>\$ -</u>	<u>\$ 23,307,182</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$ 96,418,182</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 96,418,182</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - Food Service - Fund 410
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
APPROPRIATIONS				
Salaries	100	\$ 18,196,376	\$ -	\$ 18,196,376
Employee Benefits	200	9,855,074	-	9,855,074
Purchased Services	300	10,672,210	100,000	10,772,210
Energy Services	400	3,006,098	-	3,006,098
Materials and Supplies	500	31,305,866	(80,000)	31,225,866
Capital Outlay	600	3,712,645	(100,000)	3,612,645
Other Expenses	700	1,367,736	80,000	1,447,736
Capital Outlay (Function 9300)	600	-	-	-
Total Appropriations		<u>\$ 78,116,005</u>	<u>\$ -</u>	<u>\$ 78,116,005</u>
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	\$ -	\$ -	\$ -
To Debt Service Funds	920	-	-	-
To Capital Projects Funds	930	-	-	-
Total Other Financing Uses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ 18,302,177</u>	<u>\$ -</u>	<u>\$ 18,302,177</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 96,418,182</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 96,418,182</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - Other Federal Programs - Fund 420
Comparison of Revenue by State Function

	Account Number	Revised Revenue (1/31/2013)	Amendments	Revised Revenue (2/28/2013)
FEDERAL DIRECT:				
Workforce Investment Act	3170	\$ -	\$ -	\$ -
Reserve Officers Training Corps (ROTC)	3191	-	-	-
Miscellaneous Federal Direct	3199	8,000,577	74,109	8,074,686
Total Federal Direct Revenue		<u>\$ 8,000,577</u>	<u>\$ 74,109</u>	<u>\$ 8,074,686</u>
FEDERAL THROUGH STATE AND LOCAL:				
Vocational Education Acts	3201	\$ 1,744,829	\$ -	\$ 1,744,829
Medicaid	3202	-	-	-
Workforce Investment Act	3220	-	-	-
Individuals with Disabilities Education Act (IDEA)	3230	39,316,627	-	39,316,627
Elementary & Secondary Education Act, Title I	3240	59,725,234	-	59,725,234
Adult General Education	3251	2,398,869	-	2,398,869
Federal Through Local	3280	2,233,916	90,127	2,324,043
Miscellaneous Federal through State	3299	17,352,037	-	17,352,037
Total Federal Through State Revenue		<u>\$ 122,771,512</u>	<u>\$ 90,127</u>	<u>\$ 122,861,639</u>
STATE SOURCES:				
Other Miscellaneous State Revenue	3399	\$ 408,737	\$ -	\$ 408,737
Total State Revenue		<u>\$ 408,737</u>	<u>\$ -</u>	<u>\$ 408,737</u>
LOCAL SOURCES:				
Interest, Including Profit On Investments	3430	\$ -	\$ -	\$ -
Gifts, Grants and Bequests	3440	5,987,266	-	5,987,266
Miscellaneous Local Sources	3495	-	-	-
Total Local Revenue		<u>\$ 5,987,266</u>	<u>\$ -</u>	<u>\$ 5,987,266</u>
OTHER FINANCING SOURCES:				
<i>Transfers In:</i>				
From General Fund	3610	\$ -	\$ -	\$ -
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	-	-	-
Total Other Financing Sources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JULY 1, 2012	2800	<u>\$ 1,290,041</u>	<u>\$ -</u>	<u>\$ 1,290,041</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$ 138,458,134</u></u>	<u><u>\$ 164,236</u></u>	<u><u>\$ 138,622,370</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - Other Federal Programs - Fund 420
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
APPROPRIATIONS:				
Instruction	5000	\$ 59,422,143	\$ 80,577	\$ 59,502,720
Pupil Personnel Services	6100	12,858,925	136,507	12,995,432
Instructional Media Services	6200	20,500	(3,420)	17,080
Instruction & Curriculum Development Serv.	6300	20,589,882	(49,996)	20,539,887
Instructional Staff Training Services	6400	31,451,443	3,118,341	34,569,784
Instruction Related Technology	6500	76,060	-	76,060
Board	7100	50,038	-	50,038
General Administration	7200	4,994,861	3,811	4,998,672
School Administration	7300	45,169	-	45,169
Facilities Acquisition & Construction	7400	-	-	-
Fiscal Services	7500	22,706	-	22,706
Food Service	7600	-	-	-
Central Services	7700	1,968,443	691	1,969,134
Pupil Transportation Services	7800	2,393,016	1,908	2,394,924
Operation of Plant	7900	47,259	-	47,259
Maintenance of Plant	8100	2,637	-	2,637
Administrative Technology Services	8200	-	-	-
Community Services	9100	649,396	-	649,396
Debt Service	9200	-	-	-
Other Capital Outlay	9300	-	-	-
Total Appropriations		<u>\$ 134,592,478</u>	<u>\$ 3,288,419</u>	<u>\$ 137,880,897</u>
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	\$ -	\$ -	\$ -
To Debt Service Funds	920	-	-	-
To Capital Projects Funds	930	-	-	-
Total Other Financing Uses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ 3,865,655</u>	<u>\$ (3,124,183)</u>	<u>\$ 741,472</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 138,458,134</u></u>	<u><u>\$ 164,236</u></u>	<u><u>\$ 138,622,370</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - State Fiscal Stabilization - Fund 491
Comparison of Revenue by State Function

	<u>Account Number</u>	<u>Revised Revenue (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Revenue (2/28/2013)</u>
FEDERAL THROUGH STATE AND LOCAL:				
State Fiscal Stabilization Funds - K-12	3210	\$ 52,129	\$ -	\$ 52,129
State Fiscal Stabilization Funds - Workforce	3211	-	-	-
State Fiscal Stabilization Funds - VPK	3212	-	-	-
Miscellaneous Federal through State	3299	-	-	-
Total Federal Through State Revenue		<u>\$ 52,129</u>	<u>\$ -</u>	<u>\$ 52,129</u>
LOCAL SOURCES:				
Interest, Including Profit On Investments	3430	\$ -	\$ -	\$ -
Total Local Revenue		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES:				
Sale of Capital Assets	3730	\$ -	\$ -	\$ -
Loss Recoveries	3740	-	-	-
<i>Transfers In:</i>				
From Capital Projects Funds	3630	-	-	-
Total Other Financing Sources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JULY 1, 2012	2800	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$ 52,129</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 52,129</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - State Fiscal Stabilization - Fund 491
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
APPROPRIATIONS:				
Instruction	5000	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	-	-	-
Instructional Media Services	6200	-	-	-
Instruction & Curriculum Development Serv.	6300	-	-	-
Instructional Staff Training Services	6400	52,129	-	52,129
Instruction Related Technology	6500	-	-	-
Board	7100	-	-	-
General Administration	7200	-	-	-
School Administration	7300	-	-	-
Facilities Acquisition & Construction	7400	-	-	-
Fiscal Services	7500	-	-	-
Food Service	7600	-	-	-
Central Services	7700	-	-	-
Pupil 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		<u>\$ 52,129</u>	<u>\$ -</u>	<u>\$ 52,129</u>
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To Capital Projects Funds	930	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other Financing Uses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 52,129</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 52,129</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - Targeted ARRA Stimulus - Fund 492
Comparison of Revenue by State Function

	<u>Account Number</u>	<u>Revised Revenue (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Revenue (2/28/2013)</u>
FEDERAL THROUGH STATE AND LOCAL:				
Individuals with Disabilities Education Act (IDEA)	3230	\$ -	\$ -	\$ -
Elementary & Secondary Education Act, Title I	3240	2,383,617	-	2,383,617
Miscellaneous Federal through State	3299	-	-	-
Total Federal Through State Revenue		<u>\$ 2,383,617</u>	<u>\$ -</u>	<u>\$ 2,383,617</u>
LOCAL SOURCES:				
Interest, Including Profit On Investments	3430	\$ -	\$ -	\$ -
Total Local Revenue		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES:				
Sale of Capital Assets	3730	\$ -	\$ -	\$ -
Loss Recoveries	3740	-	-	-
<i>Transfers In:</i>				
From Capital Projects Funds	3630	-	-	-
Total Other Financing Sources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JULY 1, 2012	2800	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$ 2,383,617</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,383,617</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Special Revenue Fund - Targeted ARRA Stimulus - Fund 492
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
APPROPRIATIONS:				
Instruction	5000	\$ 1,978,331	\$ -	\$ 1,978,331
Pupil Personnel Services	6100	-	-	-
Instructional Media Services	6200	-	-	-
Instruction & Curriculum Development Serv.	6300	-	-	-
Instructional Staff Training Services	6400	233,080	-	233,080
Instruction Related Technology	6500	-	-	-
Board	7100	-	-	-
General Administration	7200	96,296	-	96,296
School Administration	7300	75,911	-	75,911
Facilities Acquisition & Construction	7400	-	-	-
Fiscal Services	7500	-	-	-
Food Service	7600	-	-	-
Central Services	7700	-	-	-
Pupil 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		<u>\$ 2,383,617</u>	<u>\$ -</u>	<u>\$ 2,383,617</u>
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	\$ -	\$ -	\$ -
To Debt Service Funds	920	-	-	-
To Capital Projects Funds	930	-	-	-
Total Other Financing Uses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 2,383,617</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,383,617</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Internal Service Fund - Fund 700
Comparison of Revenue by State Function

	<u>Account Number</u>	<u>Revised Revenue (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Revenue (2/28/2013)</u>
OPERATING REVENUES:				
Charges for Services	3481	\$ -	\$ -	\$ -
Charges for Sales	3482	-	-	-
Premium Revenue	3484	190,230,000	-	190,230,000
Other Operating revenue	3489	5,000,000	-	5,000,000
Total Operating Revenues		<u>\$ 195,230,000</u>	<u>\$ -</u>	<u>\$ 195,230,000</u>
NONOPERATING REVENUES:				
Interest, Including Profit on Investment	3430	\$ -	\$ -	\$ -
Gifts, Grants, and Bequests	3440	-	-	-
Other Miscellaneous Local Sources	3495	400,000	-	400,000
Loss Recoveries	3740	-	-	-
Gain on Disposition of Assets	3780	-	-	-
Total Nonoperating Revenues		<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 400,000</u>
NET ASSETS, JULY 1, 2012	2880	<u>\$ 35,457,607</u>	<u>\$ -</u>	<u>\$ 35,457,607</u>
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS		<u><u>\$ 231,087,607</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 231,087,607</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2012-2013 Budget Amendment
Internal Service Fund - Fund 700
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (1/31/2013)</u>	<u>Amendments</u>	<u>Revised Appropriations (2/28/2013)</u>
OPERATING EXPENSES (Function 9900):				
Salaries	100	\$ 603,028	\$ -	\$ 603,028
Employee Benefits	200	193,992	-	193,992
Purchased Services	300	441,799	26,500	468,299
Energy Services	400	-	-	-
Materials and Supplies	500	51,775	-	51,775
Capital Outlay	600	1,226	-	1,226
Other Expenses (including depreciation)	700	185,375,018	(26,500)	185,348,518
Total Operating Expenses		\$ 186,666,838	\$ -	\$ 186,666,838
NON OPERATING EXPENSES (Function 9700):				
<i>Transfers Out:</i>				
To General Fund	910	\$ -	\$ -	\$ -
Total Non Operating Expenses		\$ -	\$ -	\$ -
NET ASSETS, JUNE 30, 2013	2700	\$ 44,420,769	\$ -	\$ 44,420,769
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS		\$ 231,087,607	\$ -	\$ 231,087,607