



SCHOOL DISTRICT OF PALM BEACH COUNTY

Agenda

School Board Meeting – November 20, 2012

Category

Consent

Sub-Category

Budget

Title

B1 Budget Amendments – September 2012

Description

These amendments reflect all budget adjustments for the month of September 2012.

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 September 30, 2012.

CONTACT:

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Attachments

September 2012 Amendments

FINANCIAL IMPACT	
The financial impact to the General Fund is an increase of \$1,000,000. The financial impact to the Capital Projects Fund is an increase of \$357,877. The financial impact to the Special Revenue Fund – Other Federal Programs is an increase of \$13,612,466. The financial impact to the Special Revenue Fund – State Fiscal Stabilization is an increase of \$47,300. The financial impact to the Special Revenue Fund – Targeted ARRA Stimulus is an increase of \$456,388. The remaining funds had no financial impact. All funds have been appropriated in school, department, and reserve budgets.	

Board Meeting Date: November 20, 2012

SCHOOL DISTRICT OF PALM BEACH COUNTY

**EXECUTIVE SUMMARY
DIVISION OF FINANCIAL MANAGEMENT**

BUDGET AMENDMENTS – SEPTEMBER 2012

- 1. General Fund (pages 1- 2)**
General Fund revenue increased \$1,000,000. The adjustment was made to transfers in from capital projects to cover cost of repairs from Tropical Storm Isaac. Appropriations have been amended to direct resources where needed.
- 2. Debt Service Fund (pages 3- 4)**
No net change to revenue.
- 3. Capital Projects Fund (pages 5- 6)**
Capital Projects Fund revenue increased \$357,877. Appropriations have been amended as needed to carry out the Five Year Capital Plan.
- 4. Special Revenue Fund – Food Service (pages 7- 8)**
No net change to revenue. Appropriations have been amended to direct resources where needed.
- 5. Special Revenue Fund - Other Federal Programs (pages 9- 10)**
Special Revenue Fund – Other Federal Programs revenue increased \$13,612,466. Appropriations have been adjusted in accordance with the terms of each grant. Major adjustments to revenue are shown below:

<u>Federal Direct:</u>	
Smaller Learning Community High School Reform (FY2009 Award carryover)	\$2,171,853
My Grad Plan (FY2011 Award carryover)	\$ 613,713
My AP Plan (FY2012 Award increase)	\$ 423,409
 <u>Federal through State and Local:</u>	
Project Transition (FY2013 Award)	\$ 701,702
21 st Century Comm. Learning Centers (FY2013 Award)	\$ 699,600
21 st Century Comm. Learning Centers – Shining Starz (FY2013 Award)	\$ 699,600
21 st Century Comm. Learning Centers – Whiz Kidz (FY2013 Award)	\$ 699,600
FL Teacher Quality Grant – iTeach US History (FY2013 Award)	\$ 500,000
FL Teacher Quality Grant – iTeach Geometry (FY2013 Award)	\$ 500,000
 <u>Local:</u>	
Early Learning Coaches (FY2012 Award carryover)	\$ 731,918
- 6. Special Revenue Fund – State Fiscal Stabilization (pages 11- 12)**
Special Revenue Fund – State Fiscal Stabilization revenue increased \$47,300. This amount reflects the carryover balance for the Common Core State Standards ARRA grant.
- 7. Special Revenue Fund – Targeted ARRA Stimulus (pages 13- 14)**
Special Revenue Fund – Targeted ARRA Stimulus revenue increased \$456,388. This amount reflects the carryover balance for the Title I School Improvement Fund ARRA grant.
- 8. Internal Service Fund (pages 15- 16)**
No net change to revenue. Appropriations have been amended to direct resources where 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>Original Revenue (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Revenue (9/30/2012)</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	\$ 188,759,226	\$ -	\$ 188,759,226
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	205,099,101	-	205,099,101
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>\$ 425,928,192</u>	<u>\$ -</u>	<u>\$ 425,928,192</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	22,327,614	-	22,327,614
Total Local Revenue		<u>\$ 848,270,309</u>	<u>\$ -</u>	<u>\$ 848,270,309</u>
OTHER FINANCING SOURCES:				
Loss Recoveries	3740	\$ -	\$ -	\$ -
<i>Transfers In:</i>				
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	82,845,643	1,000,000	83,845,643
Total Other Financing Sources		<u>82,845,643</u>	<u>1,000,000</u>	<u>83,845,643</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>\$ 1,530,076,976</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,531,076,976</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>Original Appropriations (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</u>
APPROPRIATIONS:				
Instruction	5000	\$ 963,383,884	\$ (1,276,014)	\$ 962,107,870
Pupil Personnel Services	6100	41,546,303	(331,693)	41,214,610
Instructional Media Services	6200	18,930,488	(102,893)	18,827,595
Instruction & Curriculum Development Serv.	6300	28,488,761	231,111	28,719,872
Instructional Staff Training Services	6400	12,385,104	354,272	12,739,376
Instruction Related Technology	6500	5,780,510	58	5,780,568
Board	7100	6,782,251	-	6,782,251
General Administration	7200	5,234,085	67,362	5,301,447
School Administration	7300	92,128,541	152,742	92,281,283
Facilities Acquisition & Construction	7400	298,711	447,909	746,620
Fiscal Services	7500	5,515,910	68,112	5,584,022
Food Service	7600	-	4,762	4,762
Central Services	7700	14,882,896	239,872	15,122,768
Pupil Transportation Services	7800	43,394,293	-	43,394,293
Operation of Plant	7900	126,658,024	(175,166)	126,482,858
Maintenance of Plant	8100	67,789,497	1,000,000	68,789,497
Administrative Technology Services	8200	8,158,176	-	8,158,176
Community Services	9100	37,376,093	319,568	37,695,661
Debt Service	9200	150,000	-	150,000
Other Capital Outlay	9300	-	-	-
Total Appropriations		<u>\$ 1,478,883,527</u>	<u>\$ 1,000,000</u>	<u>\$ 1,479,883,527</u>
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To Debt Service Funds	920	\$ -	\$ -	\$ -
To Capital Projects Funds	930	80,500	-	80,500
Total Other Financing Uses		<u>\$ 80,500</u>	<u>\$ -</u>	<u>\$ 80,500</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>\$ 1,530,076,976</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,531,076,976</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>Original Revenue (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Revenue (9/30/2012)</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>Original Appropriations (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</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		\$ 233,576,658	\$ -	\$ 233,576,658
OTHER FINANCING USES:				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	\$ -	\$ -	\$ -
To Capital Projects Funds	930	-	-	-
Total Other Financing Uses		\$ -	\$ -	\$ -
FUND BALANCE, JUNE 30, 2013	2700	\$ 109,333,409	\$ -	\$ 109,333,409
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 342,910,067	\$ -	\$ 342,910,067

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

	Account Number	Original Revenue (9/5/2012)	Amendments	Revised Revenue (9/30/2012)
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	3,458,547	-	3,458,547
Other Miscellaneous State Revenue	3399	-	-	-
Total State Revenue		<u>\$ 4,577,595</u>	<u>\$ -</u>	<u>\$ 4,577,595</u>
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	9,000	357,877	366,877
Impact Fees	3496	5,000,000	-	5,000,000
Refunds of Prior Year Expenditures	3497	-	-	-
Total Local Revenue		<u>\$ 202,655,877</u>	<u>\$ 357,877</u>	<u>\$ 203,013,754</u>
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	80,500	-	80,500
From Debt Service Funds	3620	-	-	-
From Capital Projects Funds	3630	-	-	-
Interfund (Capital Projects Only)	3650	-	-	-
Total Other Financing Sources		<u>\$ 80,500</u>	<u>\$ -</u>	<u>\$ 80,500</u>
FUND BALANCE, JULY 1, 2012	2800	<u>\$ 305,777,858</u>	<u>\$ -</u>	<u>\$ 305,777,858</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u>\$ 513,091,830</u>	<u>\$ 357,877</u>	<u>\$ 513,449,707</u>

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>Original Appropriations (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</u>
APPROPRIATIONS (Functions 7400/9200):				
Library Books (New Libraries)	610	\$ -	\$ -	\$ -
Audio-Visual Materials (non-consumable)	620	47	(47)	-
Buildings and Fixed Equipment	630	176,684,748	(2,590,516)	174,094,232
Furniture, Fixtures, and Equipment	640	22,167,068	(44,366)	22,122,702
Motor Vehicles (including buses)	650	498,002	-	498,002
Land	660	938,116	12,000	950,116
Improvements Other Than Buildings	670	1,224,613	550,590	1,775,203
Remodeling and Renovations	680	24,020,249	1,192,097	25,212,346
Computer Software	690	1,940,342	238,118	2,178,460
Redemption of Principal	710	-	-	-
Interest	720	-	-	-
Dues and Fees	730	-	-	-
Total Appropriations		<u>\$ 227,473,185</u>	<u>\$ (642,123)</u>	<u>\$ 226,831,062</u>
OTHER FINANCING USES:				
Discount on COPS	893	\$ -	\$ -	\$ -
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910	82,845,643	1,000,000	83,845,643
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>\$ 230,845,643</u>	<u>\$ 1,000,000</u>	<u>\$ 231,845,643</u>
FUND BALANCE, JUNE 30, 2013	2700	<u>\$ 54,773,002</u>	<u>\$ -</u>	<u>\$ 54,773,002</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 513,091,830</u></u>	<u><u>\$ 357,877</u></u>	<u><u>\$ 513,449,707</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	Original Revenue (9/5/2012)	Amendments	Revised Revenue (9/30/2012)
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>Original Appropriations (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</u>
APPROPRIATIONS				
Salaries	100	\$ 18,196,376	\$ -	\$ 18,196,376
Employee Benefits	200	9,855,074	-	9,855,074
Purchased Services	300	10,455,855	18	10,455,873
Energy Services	400	3,006,000	98	3,006,098
Materials and Supplies	500	31,124,000	193,628	31,317,628
Capital Outlay	600	4,119,200	(198,369)	3,920,831
Other Expenses	700	1,359,500	4,625	1,364,125
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	Original Revenue (9/5/2012)	Amendments	Revised Revenue (9/30/2012)
FEDERAL DIRECT:				
Workforce Investment Act	3170	\$ -	\$ -	\$ -
Reserve Officers Training Corps (ROTC)	3191	-	-	-
Miscellaneous Federal Direct	3199	446,536	5,094,783	5,541,318
Total Federal Direct Revenue		<u>\$ 446,536</u>	<u>\$ 5,094,783</u>	<u>\$ 5,541,318</u>
FEDERAL THROUGH STATE AND LOCAL:				
Vocational Education Acts	3201	\$ 1,688,740	\$ -	\$ 1,688,740
Medicaid	3202	-	-	-
Workforce Investment Act	3220	-	-	-
Individuals with Disabilities Education Act (IDEA)	3230	38,282,100	139,133	38,421,233
Elementary & Secondary Education Act, Title I	3240	58,958,593	712,660	59,671,253
Adult General Education	3251	2,398,869	-	2,398,869
Federal Through Local	3280	33,169	662,262	695,431
Miscellaneous Federal through State	3299	11,260,743	4,591,293	15,852,036
Total Federal Through State Revenue		<u>\$ 112,622,214</u>	<u>\$ 6,105,348</u>	<u>\$ 118,727,561</u>
STATE SOURCES:				
Other Miscellaneous State Revenue	3399	\$ 292,500	\$ 68,570	\$ 361,070
Total State Revenue		<u>\$ 292,500</u>	<u>\$ 68,570</u>	<u>\$ 361,070</u>
LOCAL SOURCES:				
Interest, Including Profit On Investments	3430	\$ -	\$ -	\$ -
Gifts, Grants and Bequests	3440	841,828	2,343,766	3,185,593
Miscellaneous Local Sources	3495	-	-	-
Total Local Revenue		<u>\$ 841,828</u>	<u>\$ 2,343,766</u>	<u>\$ 3,185,593</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>\$ 115,493,118</u></u>	<u><u>\$ 13,612,466</u></u>	<u><u>\$ 129,105,584</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>Original Appropriations (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</u>
APPROPRIATIONS:				
Instruction	5000	\$ 48,850,107	\$ 2,621,370	\$ 51,471,477
Pupil Personnel Services	6100	10,085,433	2,706,533	12,791,966
Instructional Media Services	6200	21,775	(102)	21,673
Instruction & Curriculum Development Serv.	6300	19,970,429	2,320,920	22,291,349
Instructional Staff Training Services	6400	24,413,153	4,860,900	29,274,053
Instruction Related Technology	6500	26,756	-	26,756
Board	7100	50,038	-	50,038
General Administration	7200	4,335,278	446,929	4,782,207
School Administration	7300	40,924	-	40,924
Facilities Acquisition & Construction	7400	-	-	-
Fiscal Services	7500	-	24,058	24,058
Food Service	7600	-	-	-
Central Services	7700	1,480,590	387,229	1,867,819
Pupil Transportation Services	7800	2,195,352	137,813	2,333,165
Operation of Plant	7900	4,230	45,457	49,687
Maintenance of Plant	8100	2,637	6,000	8,637
Administrative Technology Services	8200	-	-	-
Community Services	9100	56,503	304,249	360,752
Debt Service	9200	-	-	-
Other Capital Outlay	9300	-	-	-
Total Appropriations		<u>\$ 111,533,206</u>	<u>\$ 13,861,358</u>	<u>\$ 125,394,564</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>\$ 3,959,912</u>	<u>\$ (248,892)</u>	<u>\$ 3,711,020</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<u><u>\$ 115,493,118</u></u>	<u><u>\$ 13,612,466</u></u>	<u><u>\$ 129,105,584</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>Original Revenue (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Revenue (9/30/2012)</u>
FEDERAL THROUGH STATE AND LOCAL:				
State Fiscal Stabilization Funds - K-12	3210	\$ 4,829	\$ 47,300	\$ 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>\$ 4,829</u>	<u>\$ 47,300</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>\$ 4,829</u></u>	<u><u>\$ 47,300</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>Original Appropriations (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</u>
APPROPRIATIONS:				
Instruction	5000	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	-	-	-
Instructional Media Services	6200	-	-	-
Instruction & Curriculum Development Serv.	6300	-	-	-
Instructional Staff Training Services	6400	4,829	47,300	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>\$ 4,829</u>	<u>\$ 47,300</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>\$ 4,829</u></u>	<u><u>\$ 47,300</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>Original Revenue (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Revenue (9/30/2012)</u>
FEDERAL THROUGH STATE AND LOCAL:				
Individuals with Disabilities Education Act (IDEA)	3230	\$ -	\$ -	\$ -
Elementary & Secondary Education Act, Title I	3240	1,927,230	456,388	2,383,618
Miscellaneous Federal through State	3299	-	-	-
Total Federal Through State Revenue		<u>\$ 1,927,230</u>	<u>\$ 456,388</u>	<u>\$ 2,383,618</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>\$ 1,927,230</u></u>	<u><u>\$ 456,388</u></u>	<u><u>\$ 2,383,618</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 (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</u>
APPROPRIATIONS:				
Instruction	5000	\$ 1,680,156	\$ -	\$ 1,680,156
Pupil Personnel Services	6100	-	-	-
Instructional Media Services	6200	-	-	-
Instruction & Curriculum Development Serv.	6300	-	-	-
Instructional Staff Training Services	6400	96,875	437,950	534,825
Instruction Related Technology	6500	-	-	-
Board	7100	-	-	-
General Administration	7200	77,859	18,438	96,296
School Administration	7300	72,341	-	72,341
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>\$ 1,927,230</u>	<u>\$ 456,388</u>	<u>\$ 2,383,618</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>\$ 1,927,230</u></u>	<u><u>\$ 456,388</u></u>	<u><u>\$ 2,383,618</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>Original Revenue (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Revenue (9/30/2012)</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>Original Appropriations (9/5/2012)</u>	<u>Amendments</u>	<u>Revised Appropriations (9/30/2012)</u>
OPERATING EXPENSES (Function 9900):				
Salaries	100	\$ 603,028	\$ -	\$ 603,028
Employee Benefits	200	193,992	-	193,992
Purchased Services	300	450,000	(8,200)	441,800
Energy Services	400	-	-	-
Materials and Supplies	500	-	8,000	8,000
Capital Outlay	600	-	-	-
Other Expenses (including depreciation)	700	<u>185,419,818</u>	<u>200</u>	<u>185,420,018</u>
Total Operating Expenses		\$ 186,666,838	\$ -	\$ 186,666,838
NON OPERATING EXPENSES (Function 9700):				
<i>Transfers Out:</i>				
To General Fund	910	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Non Operating Expenses		\$ -	\$ -	\$ -
NET ASSETS, JUNE 30, 2013	2700	<u>\$ 44,420,769</u>	<u>\$ -</u>	<u>\$ 44,420,769</u>
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS		<u>\$ 231,087,607</u>	<u>\$ -</u>	<u>\$ 231,087,607</u>