

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 1-21-14
Agenda Consent
Item No. G. 6.

Board Meeting Date:	1/21/2014
Submitted By:	Scott Ward
Item Description:	Budget Amendment #9

Purpose and Explanation:

Budget Amendment #9 represents all budget changes in the General Fund for the period of December 1, 2013 through December 31, 2013. Revenues reflect changes in the Calc 3 budget received from the DOE along local sources. Changes in appropriations reflect the above revenues, and the disbursement of funds to cover the negotiated salary increases for employees.

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

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ (2,331,678.90)

Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date: _____ Initial: _____	ADDITIONAL INFORMATION Yes: _____ No: _____
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BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

9

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	\$ 241,752,830.78	(\$2,331,678.90)	\$ 239,421,151.88
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

2013-2014 BUDGET AMENDMENT #9
 12/31/2013 GENERAL FUND - REVENUE

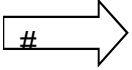
SCHEDULE I

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	800,000.00	-	800,000.00
3310	FEFP	81,986,261.00	1 (2,743,476.00)	79,242,785.00
3315	WORKFORCE DEVELOPMENT	540,232.00	-	540,232.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,888.00	-	5,888.00
3318	ADULTS WITH DISABILITIES	42,500.00	-	42,500.00
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3334	FLA TEACHER LEAD PROGRAM	-	-	-
3336	INSTR. MAT.	-	-	-
3342	STATE FOREST FUNDS	-	-	-
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	-	-	-
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,334,006.00	2 (27,236.00)	29,306,770.00
3361	SCHOOL RECOGNITION PROGRAM	1,580,918.00	-	1,580,918.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	985,663.00	-	985,663.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	539,191.00	-	539,191.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	749,342.00	-	749,342.00
3411	TAXES	82,281,727.00	-	82,281,727.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT	-	-	-
3430	INTEREST	600,000.00	-	600,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,108,870.59	-	4,108,870.59
3483	COLLECTION OF INTERNAL ACCOUNTS	71,081.48	3 6,624.10	77,705.58
3490	MISC LOCAL	460,822.92	4 432,409.00	893,231.92
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	175,000.00	-	175,000.00
3494	FEDERAL INDIRECT COSTS	600,000.00	-	600,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	100,000.00	-	100,000.00
3499	FOOD SERVICE INDIRECT COSTS	150,000.00	-	150,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	6,050,000.00	-	6,050,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 211,612,445.99	\$ (2,331,678.90)	\$ 209,280,767.09
FUND BALANCE 07/01/2013		\$ 30,140,384.79	\$ -	\$ 30,140,384.79
TOTAL EST. REV. AND BEG BALANCE		\$ 241,752,830.78	\$ (2,331,678.90)	\$ 239,421,151.88

2013-2014 BUDGET AMENDMENT #9
GENERAL FUND
12/31/2013

This budget amendment represents a decrease in the General Fund in the amount of: \$ (2,331,678.90)



1	FEFP CALC 3 Funding Adjustment	\$ (2,743,476.00)
2	Class Size CALC 3 Funding Adjustment	\$ (27,236.00)
3	Collection of Internal Accounts	\$ 6,624.10
4	E-Rate	\$ 432,409.00
	Total	<u>\$ (2,331,678.90)</u>

2013-2014 BUDGET AMENDMENT #9
 12/31/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

<u>Dir. Instr.</u>				
{1}	5000.10	Salaries	\$ 72,260,120.57	\$ 3,389,315.10 \$ 75,649,435.67
{2}	.20	Benefits	21,245,697.73	549,070.26 21,794,767.99
{3}	.30	Purchase Service	16,191,036.57	(826,082.75) 15,364,953.82
	.40	Energy Service	11,501.31	- 11,501.31
{4}	.50	Supplies	9,268,649.90	(103,298.70) 9,165,351.20
	.60	Capital Outlay	5,164,365.18	9,223.18 5,173,588.36
	.70	Other Expense	2,304,013.88	4,486.90 2,308,500.78
			<u>\$ 126,445,385.14</u>	<u>\$ 3,022,713.99 \$ 129,468,099.13</u>
<u>Pupil Pers.</u>				
{5}	6100.10	Salaries	\$ 7,944,879.19	\$ 341,277.35 \$ 8,286,156.54
	.20	Benefits	2,504,521.47	55,682.48 2,560,203.95
{6}	.30	Purchase Service	1,019,310.13	144,995.10 1,164,305.23
	.40	Energy Service	2,050.00	- 2,050.00
	.50	Supplies	108,739.89	(1,159.28) 107,580.61
	.60	Capital Outlay	13,005.54	(102.36) 12,903.18
	.70	Other Expense	7,025.31	10.91 7,036.22
			<u>\$ 11,599,531.53</u>	<u>\$ 540,704.20 \$ 12,140,235.73</u>
<u>Instr. Media</u>				
{7}	6200.10	Salaries	\$ 3,146,652.75	\$ 140,102.00 \$ 3,286,754.75
	.20	Benefits	1,072,851.49	22,798.00 1,095,649.49
	.30	Purchase Service	55,995.94	- 55,995.94
	.40	Energy Service	-	- -
	.50	Supplies	52,199.12	172.76 52,371.88
	.60	Capital Outlay	220,526.91	(98.80) 220,428.11
	.70	Other Expense	9,549.16	5.00 9,554.16
			<u>\$ 4,557,775.37</u>	<u>\$ 162,978.96 \$ 4,720,754.33</u>
<u>Curr. Dev.</u>				
{8}	6300.10	Salaries	\$ 4,940,682.99	\$ 200,624.00 \$ 5,141,306.99
	.20	Benefits	1,472,500.10	32,561.00 1,505,061.10
	.30	Purchase Service	102,266.15	850.00 103,116.15
	.40	Energy Service	1,200.00	100.00 1,300.00
	.50	Supplies	47,785.25	(494.00) 47,291.25
	.60	Capital Outlay	18,509.75	500.00 19,009.75
	.70	Other Expense	34,793.96	(1,100.00) 33,693.96
			<u>\$ 6,617,738.20</u>	<u>\$ 233,041.00 \$ 6,850,779.20</u>

2013-2014 BUDGET AMENDMENT #9
 12/31/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 762,231.40	\$ 28,483.00	\$ 790,714.40
.20	Benefits	194,951.92	4,623.00	199,574.92
.30	Purchase Service	123,854.12	750.00	124,604.12
.40	Energy Service	-	-	-
.50	Supplies	198,766.16	-	198,766.16
.60	Capital Outlay	544,673.77	1,435.00	546,108.77
.70	Other Expense	82,481.95	2,365.00	84,846.95
		<u>\$ 1,906,959.32</u>	<u>\$ 37,656.00</u>	<u>\$ 1,944,615.32</u>

Instr. Tech.

6500.10	Salaries	\$ 1,941,196.16	\$ 66,886.00	\$ 2,008,082.16
.20	Benefits	563,993.65	10,856.00	574,849.65
.30	Purchase Service	436,692.26	(7,850.00)	428,842.26
.40	Energy Service	2,500.00	-	2,500.00
.50	Supplies	1,977.30	(1,150.00)	827.30
.60	Capital Outlay	179,869.33	1,000.00	180,869.33
.70	Other Expense	8,800.00	8,000.00	16,800.00
		<u>\$ 3,135,028.70</u>	<u>\$ 77,742.00</u>	<u>\$ 3,212,770.70</u>

Board of Ed.

7100.10	Salaries	\$ 225,585.52	\$ -	\$ 225,585.52
.20	Benefits	415,988.34	-	415,988.34
.30	Purchase Service	390,681.02	-	390,681.02
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	246,200.00	-	246,200.00
		<u>\$ 1,278,454.88</u>	<u>\$ -</u>	<u>\$ 1,278,454.88</u>

Gen. Admin.

7200.10	Salaries	\$ 583,495.52	\$ 15,470.00	\$ 598,965.52
.20	Benefits	166,375.22	2,511.00	168,886.22
.30	Purchase Service	40,635.78	-	40,635.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,734.27	-	6,734.27
.60	Capital Outlay	3,090.73	-	3,090.73
.70	Other Expense	1,730.00	-	1,730.00
		<u>\$ 802,861.52</u>	<u>\$ 17,981.00</u>	<u>\$ 820,842.52</u>

2013-2014 BUDGET AMENDMENT #9
 12/31/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

<u>Sch. Adm.</u>				
{9}	7300.10	Salaries	\$ 9,468,213.10	\$ 255,355.00 \$ 9,723,568.10
	.20	Benefits	2,940,570.29	41,839.00 2,982,409.29
	.30	Purchase Service	135,808.73	922.15 136,730.88
	.40	Energy Service	-	- -
	.50	Supplies	68,777.79	(64.47) 68,713.32
	.60	Capital Outlay	92,984.60	(620.54) 92,364.06
	.70	Other Expense	6,885.45	106.05 6,991.50
			<u>\$ 12,713,239.96</u>	<u>\$ 297,537.19 \$ 13,010,777.15</u>

<u>Facilities Acq.</u>				
	7400.10	Salaries	\$ -	\$ - \$ -
	.20	Benefits	-	- -
	.30	Purchase Service	716,925.00	- 716,925.00
	.40	Energy Service	-	- -
	.50	Supplies	1,000.00	- 1,000.00
	.60	Capital Outlay	161,768.24	23,455.10 185,223.34
	.70	Other Expense	-	- -
			<u>\$ 879,693.24</u>	<u>\$ 23,455.10 \$ 903,148.34</u>

<u>Fiscal Services</u>				
	7500.10	Salaries	\$ 1,144,809.56	\$ 36,520.00 \$ 1,181,329.56
	.20	Benefits	318,860.43	5,927.00 324,787.43
	.30	Purchase Service	58,272.50	- 58,272.50
	.40	Energy Service	-	- -
	.50	Supplies	34,700.00	- 34,700.00
	.60	Capital Outlay	13,480.00	- 13,480.00
	.70	Other Expense	2,250.00	- 2,250.00
			<u>\$ 1,572,372.49</u>	<u>\$ 42,447.00 \$ 1,614,819.49</u>

<u>Central Serv.</u>				
	7700.10	Salaries	\$ 2,303,255.61	\$ 62,533.00 \$ 2,365,788.61
	.20	Benefits	675,903.58	11,318.00 687,221.58
	.30	Purchase Service	616,234.95	1,400.00 617,634.95
	.40	Energy Service	37,578.70	- 37,578.70
	.50	Supplies	20,123.28	6,000.00 26,123.28
	.60	Capital Outlay	28,827.99	- 28,827.99
	.70	Other Expense	36,004.00	(200.00) 35,804.00
			<u>\$ 3,717,928.11</u>	<u>\$ 81,051.00 \$ 3,798,979.11</u>

2013-2014 BUDGET AMENDMENT #9
 12/31/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

<u>Pupil Trans.</u>					
{10}	7800.10	Salaries	\$ 6,648,256.52	\$ 231,650.00	\$ 6,879,906.52
	.20	Benefits	2,247,131.11	37,597.00	2,284,728.11
	.30	Purchase Service	530,079.67	5,905.51	535,985.18
	.40	Energy Service	2,113,211.03	-	2,113,211.03
	.50	Supplies	953,631.26	-	953,631.26
	.60	Capital Outlay	66,196.24	-	66,196.24
	.70	Other Expense	12,880.00	-	12,880.00
			<hr/>		
			\$ 12,571,385.83	\$ 275,152.51	\$ 12,846,538.34
<u>Opr. of Plant</u>					
{11}	7900.10	Salaries	\$ 5,591,173.13	\$ 197,745.00	\$ 5,788,918.13
	.20	Benefits	2,374,173.41	32,094.00	2,406,267.41
	.30	Purchase Service	6,859,165.00	(1,055.36)	6,858,109.64
	.40	Energy Service	8,092,081.67	91.87	8,092,173.54
	.50	Supplies	306,355.34	2,041.83	308,397.17
	.60	Capital Outlay	291,964.04	504.61	292,468.65
	.70	Other Expense	6,316.21	-	6,316.21
			<hr/>		
			\$ 23,521,228.80	\$ 231,421.95	\$ 23,752,650.75
<u>Maint. of Plant</u>					
{12}	8100.10	Salaries	\$ 3,196,481.24	\$ 111,487.00	\$ 3,307,968.24
	.20	Benefits	855,156.76	18,094.00	873,250.76
	.30	Purchase Service	868,524.17	6,500.00	875,024.17
	.40	Energy Service	163,000.00	-	163,000.00
	.50	Supplies	490,306.26	(6,500.00)	483,806.26
	.60	Capital Outlay	59,401.42	-	59,401.42
	.70	Other Expense	10,000.00	-	10,000.00
			<hr/>		
			\$ 5,642,869.85	\$ 129,581.00	\$ 5,772,450.85
<u>Admin. Tech.</u>					
	8200.10	Salaries	\$ 951,851.52	\$ 29,503.00	\$ 981,354.52
	.20	Benefits	254,494.37	4,788.00	259,282.37
{13}	.30	Purchase Service	-	255,650.00	255,650.00
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	611.78	-	611.78
	.70	Other Expense	-	-	-
			<hr/>		
			\$ 1,206,957.67	\$ 289,941.00	\$ 1,496,898.67

2013-2014 BUDGET AMENDMENT #9
 12/31/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Comm. Ed.

9100.10	Salaries	\$ 2,648,466.15	\$ 93,388.00	\$ 2,741,854.15
.20	Benefits	668,166.28	15,173.00	683,339.28
.30	Purchase Service	257,857.78	200.00	258,057.78
.40	Energy Service	500.00	-	500.00
.50	Supplies	453,601.07	(3,000.00)	450,601.07
.60	Capital Outlay	190,684.32	2,100.00	192,784.32
.70	Other Expense	25,600.00	-	25,600.00
		<u>\$ 4,244,875.60</u>	<u>\$ 107,861.00</u>	<u>\$ 4,352,736.60</u>

Debt Serv.

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

9700.90	Transfers	\$ -	\$ -	\$ -
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Contingency

{14} 2700		\$ 19,338,544.57	\$ (7,902,943.80)	\$ 11,435,600.77
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 241,752,830.78</u>	<u>\$ (2,331,678.90)</u>	<u>\$ 239,421,151.88</u>
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Budget Amendment # - General Fund Notes- Appropriation Changes on Schedule II
For the Period of December 1, 2013 through December 31, 2013

{1} 5000.10 – Salaries – \$3,389,315.46:

- a. an increase of \$3,350,642.36 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.
- b. an increase of \$37,736.10 in Advanced Placement Teacher Salaries budget for at various schools, offset by a decrease in Function 5100 Supplies.
- c. a net increase of \$937.00 which is offset by decreases in other Function/Object acct.

{2} 5000.20 – Benefits – \$549,070.52:

- a. an increase of \$543,809.26 in District-Wide Employee Benefits, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.
- b. an increase of \$4,821.46 in Advanced Placement Benefits budget at various Schools offset by decreases in Function 5100 Supplies.
- c. a net increase of \$439.80 which is offset by decreases in other Function/Object acct.

{3} 5000.30 – Purchase Services – (\$826,082.75):

- a. an increase of \$264,455.00 in Charter School Purchase Services budget, transferred from Assigned 2700 Contingency for the Charter School portion of the Salary Increase money.
- b. a net decrease of (\$1,128,141.00) in Charter School Purchase Services budget due to the closure of Sweetwater Elem & Middle Schools and adjustments to Charters to reflect actual student counts. This money was used to offset the decrease in DOE Calc 3 Funding.
- c. a net increase of \$37,603.25 which is offset by decreases in other Function/Object acct.

{4} 5000.50 – Supplies – (\$103,433.01):

- a. a decrease of (\$76,048.34) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$9,064.00) in Instructional Materials Supplies budget due to an decrease in DOE Calc 3 funding.
- c. a decrease of (\$7,108.82) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- d. a decrease of (\$4,178.70) in Rental Receipts Supplies budget for various schools offset by increases in other accounts.
- e. a net decrease of (\$7,033.15) which is offset by increases in other Function/Object acct.

{5} 6100.10 – Salaries – \$341,277.35:

- a. an increase of \$340,452.45 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.
- b. a net increase of \$824.90 which is offset by decreases in other Function/Object acct.

{6} 6100.30 – Purchase Services – \$144,995.10:

- a. an increase of \$144,003.80 Safety Program Purchase Services budget, transferred from 2700 Contingency Unassigned Balance to pay for School Resource Officers.
- b. a net increase of \$991.30 which is offset by decreases in other Function/Object acct.

{7} 6200.10 – Salaries – \$140,102.00:

- a. an increase of \$140,102.00 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.

{8} 6300.10 – Salaries – \$200,624.00:

- a. an increase of \$200,624.00 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.

{9} 7300.10 – Salaries – \$255,355.00:

- a. an increase of \$254,155.00 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.

{10} 7800.10 – Salaries – \$231,650.00:

- a. an increase of \$231,650.00 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.

{11} 7900.10 – Salaries – \$197,745.00:

- a. an increase of \$197,745.00 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.

{12} 8100.10 – Salaries – \$111,487.00:

- a. an increase of \$111,487.00 in District-Wide Employee Salaries, transferred from Assigned 2700 Contingency to reflect negotiated salary increases.

{13} 8200.30 – Purchase Services – \$255,650.00:

- a. an increase of \$255,650.00 E-Rate Purchase Services budget for Information Resources, transferred from 2700 Contingency Assigned Balance to pay for Infinite Campus Licensing.

{14} 2700 – Contingency – (\$7,902,943.80):

- a. a decrease of (\$4,464,571.00) in Teacher Salary Increase Assigned Reserve, distributed Districtwide.
- b. a decrease of (\$264,455.00) in Charter School Teacher Salary Increase Assigned Reserve, distributed to Charter Schools.
- c. a decrease of (\$1,330,260.00) in Salary Schedule Assigned Reserve, distributed Districtwide.
- d. a decrease of (\$669,740.00) in Salary Schedule Assigned Reserve, moved to Board Contingency Assigned Reserve.
- e. an increase of \$669,740.00 in Assigned Board Contingency Balance reserve from the undistributed Salary Schedule Assigned Reserve.
- f. a decrease of (\$1,200,000.00) in McKay Scholarship Assigned Reserve used to offset a decrease in DOE Calc 3 funding.
- g. a net decrease of (\$30,767.00) in School Projects reserve for October FTE Budget adjustments at the schools.
- h. an increase of \$176,759.00 in E-Rate Assigned Reserve from new revenues.
- i. a decrease of (\$434,942.00) in Unassigned Fund Balance reserve used to offset the decrease in the DOE Calc 3 funding.
- j. a decrease of (\$210,705.50) in Unassigned Fund Balance reserve used to offset the cost of employee salary increases district wide not funded by the Teacher Salary Increase money.
- k. a decrease of (\$144,003.80) in Unassigned Fund Balance to pay for School Resource Officers.
- l. a decrease of (\$280,000.00) in FISBIT Rebate Assigned Reserve, moved to Board Contingency Assigned Reserve.
- m. an increase of \$280,000.00 in Assigned Board Contingency Balance Reserve transferred from FISBIT Rebate Assigned Reserve.

Contingency Fund Balances 12/31/2013

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,451,664.98	<u>1,451,664.98</u>
<u>Restricted</u>		
2723 - Workforce Development	3,917,926.18	
1 Mill Tax Reserve	983,935.99	
State Required Carryover	515,663.48	<u>5,417,525.65</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	52,937.66	
School Projects	107,500.55	
E-Rate	371,078.99	
VAB Reserve	25,000.00	
2010-11 FTE Audit Reserve	217,746.00	
Insurance Reserve	300,000.00	
Terminal Pay	500,000.00	
Board Contingency	949,740.00	
Reserve for Financial Software Upgrades	175,000.00	
State & Local Grants	457,061.48	
EDEP Reserve	130,100.64	
Federal Terminal Pay	487,023.01	<u>3,773,188.33</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>793,221.81</u>
Total Contingency 2700		<u><u>11,435,600.77</u></u>