

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 4-21-15
Agenda Consent
Item No. G. 5.

Board Meeting Date:	4/21/2015
Submitted By:	Alex Rella
Item Description:	Budget Amendment #18

Purpose and Explanation:

Budget Amendment #18 represents all budget changes in the General Fund for the period of March 1, 2015 through March 31, 2015. Revenues reflect the receipt of School Recognition funding from the DOE and a rebate check for Property & Casualty insurance received from FSBIT. Changes in appropriations reflect the above revenues, along with an adjustment made to reflect an increased employer contribution rate to the Early Retirement fund.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 601,162.00

Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date:
	Initial:

ADDITIONAL INFORMATION
 Yes: _____ No: _____

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER **18**

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

ESTIMATED REVENUE

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE			
TRANSFERS & BALANCES	\$ 247,333,642.17	\$601,162.00	\$ 247,934,804.17
O B J E C T S	SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.		

APPROPRIATIONS

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

Adopted by the Board: _____
Date

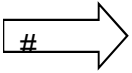
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	84,735,452.00	-	84,735,452.00
3315	WORKFORCE DEVELOPMENT	197,339.00	-	197,339.00
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	269,450.00	-	269,450.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,910,850.00	-	29,910,850.00
3361	SCHOOL RECOGNITION PROGRAM	827,610.00	1 } 399,702.00	1,227,312.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	880,000.00	-	880,000.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	679,081.96	-	679,081.96
3397	CHARTER SCHOOL CAPITAL OUTLAY	749,342.00	-	749,342.00
3411	TAXES	85,442,706.00	-	85,442,706.00
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	4,034,829.00	-	4,034,829.00
3483	COLLECTION OF INTERNAL ACCOUNTS	76,807.46	-	76,807.46
3490	MISC LOCAL	937,406.50	2 } 800.00	938,206.50
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	900,000.00	-	900,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	3 } 200,660.00	370,660.00
3499	FOOD SERVICE INDIRECT COSTS	300,000.00	-	300,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	8,508,904.00	-	8,508,904.00
3741	INSURANCE LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 220,969,108.92	\$ 601,162.00	\$ 221,570,270.92
FUND BALANCE 07/01/2014		\$ 26,364,533.25	\$ -	\$ 26,364,533.25
TOTAL EST. REV. AND BEG BALANCE		\$ 247,333,642.17	\$ 601,162.00	\$ 247,934,804.17

2014-2015 BUDGET AMENDMENT #18
 GENERAL FUND
 3/31/2015

This budget amendment represents an increase in the General Fund in the amount of: \$ 601,162.00



1	School Recognition Program	399,702.00
2	Miscellaneous Local	800.00
3	Florida School Boards Insurance Trust Rebate	200,000.00
	Miscellaneous	660.00

	Total		\$ 601,162.00
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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 76,592,010.99	\$ 325,227.91	\$ 76,917,238.90
{2}	.20	Benefits	23,031,170.07	107,204.01	23,138,374.08
{3}	.30	Purchase Service	16,976,795.37	67,877.71	17,044,673.08
	.40	Energy Service	11,858.01	(1,300.00)	10,558.01
{4}	.50	Supplies	9,334,868.10	(119,096.97)	9,215,771.13
{5}	.60	Capital Outlay	3,427,924.79	(186,229.46)	3,241,695.33
	.70	Other Expense	2,270,052.79	5,771.75	2,275,824.54
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			\$ 131,644,680.12	\$ 199,454.95	\$ 131,844,135.07

Pupil Pers.

	6100.10	Salaries	\$ 8,387,966.90	\$ 1,168.69	\$ 8,389,135.59
	.20	Benefits	2,702,348.03	10,135.35	2,712,483.38
	.30	Purchase Service	1,251,623.57	368.19	1,251,991.76
	.40	Energy Service	2,095.04	-	2,095.04
	.50	Supplies	104,905.42	(2,551.76)	102,353.66
	.60	Capital Outlay	14,591.85	264.83	14,856.68
	.70	Other Expense	5,237.76	135.75	5,373.51
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			\$ 12,468,768.57	\$ 9,521.05	\$ 12,478,289.62

Instr. Media

	6200.10	Salaries	\$ 3,268,272.33	\$ -	\$ 3,268,272.33
	.20	Benefits	1,105,834.16	3,826.00	1,109,660.16
	.30	Purchase Service	58,212.74	13,932.67	72,145.41
	.40	Energy Service	-	-	-
	.50	Supplies	57,382.76	(1,533.96)	55,848.80
	.60	Capital Outlay	241,255.26	(11,806.52)	229,448.74
	.70	Other Expense	2,923.00	(113.50)	2,809.50
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			\$ 4,733,880.25	\$ 4,304.69	\$ 4,738,184.94

Curr. Dev.

	6300.10	Salaries	\$ 5,196,329.82	\$ -	\$ 5,196,329.82
	.20	Benefits	1,538,391.76	5,323.00	1,543,714.76
	.30	Purchase Service	111,946.50	567.40	112,513.90
	.40	Energy Service	255.12	1,300.00	1,555.12
	.50	Supplies	37,684.19	(72.00)	37,612.19
	.60	Capital Outlay	21,436.86	420.60	21,857.46
	.70	Other Expense	31,180.05	-	31,180.05
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			\$ 6,937,224.30	\$ 7,539.00	\$ 6,944,763.30

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 711,307.04	\$ -	\$ 711,307.04
.20	Benefits	189,593.18	656.00	190,249.18
.30	Purchase Service	284,061.68	(3,000.00)	281,061.68
.40	Energy Service	-	-	-
.50	Supplies	84,465.18	5,000.00	89,465.18
.60	Capital Outlay	447,915.26	-	447,915.26
.70	Other Expense	195,902.99	-	195,902.99
		<u>\$ 1,913,245.33</u>	<u>\$ 2,656.00</u>	<u>\$ 1,915,901.33</u>

Instr. Tech.

6500.10	Salaries	\$ 2,101,884.62	\$ (491.20)	\$ 2,101,393.42
.20	Benefits	626,096.32	2,166.00	628,262.32
.30	Purchase Service	435,379.05	27,015.71	462,394.76
.40	Energy Service	2,587.31	-	2,587.31
.50	Supplies	24,284.04	(83.48)	24,200.56
{6} .60	Capital Outlay	159,403.37	75,299.38	234,702.75
.70	Other Expense	28,583.00	245.00	28,828.00
		<u>\$ 3,378,217.71</u>	<u>\$ 104,151.41</u>	<u>\$ 3,482,369.12</u>

Board of Ed.

7100.10	Salaries	\$ 181,051.00	\$ -	\$ 181,051.00
.20	Benefits	419,227.15	1,450.00	420,677.15
.30	Purchase Service	392,755.65	-	392,755.65
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	246,200.00	-	246,200.00
		<u>\$ 1,239,233.80</u>	<u>\$ 1,450.00</u>	<u>\$ 1,240,683.80</u>

Gen. Admin.

7200.10	Salaries	\$ 696,276.60	\$ -	\$ 696,276.60
.20	Benefits	174,849.46	605.00	175,454.46
.30	Purchase Service	66,410.78	-	66,410.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,605.47	-	6,605.47
.60	Capital Outlay	3,747.74	-	3,747.74
.70	Other Expense	1,450.00	-	1,450.00
		<u>\$ 950,140.05</u>	<u>\$ 605.00</u>	<u>\$ 950,745.05</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 9,763,850.10	\$ 2,147.20	\$ 9,765,997.30
.20	Benefits	3,088,874.70	11,473.46	3,100,348.16
.30	Purchase Service	144,844.80	1,489.77	146,334.57
.40	Energy Service	-	-	-
.50	Supplies	69,368.10	433.68	69,801.78
.60	Capital Outlay	93,848.33	1,981.20	95,829.53
.70	Other Expense	14,148.98	951.50	15,100.48
		<hr/>		
		\$ 13,174,935.01	\$ 18,476.81	\$ 13,193,411.82

Facilities Acq.

{7} 7400.10	Salaries	\$ 1,390,563.24	\$ (1,390,563.24)	\$ -
{8} .20	Benefits	436,535.71	(436,535.71)	-
.30	Purchase Service	256,279.03	-	256,279.03
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
{9} .60	Capital Outlay	431,877.24	187,928.59	619,805.83
.70	Other Expense	-	-	-
		<hr/>		
		\$ 2,515,255.22	\$ (1,639,170.36)	\$ 876,084.86

Fiscal Services

7500.10	Salaries	\$ 1,273,937.80	\$ -	\$ 1,273,937.80
.20	Benefits	387,913.23	1,342.00	389,255.23
.30	Purchase Service	58,726.25	-	58,726.25
.40	Energy Service	-	-	-
.50	Supplies	35,500.00	-	35,500.00
.60	Capital Outlay	13,580.00	-	13,580.00
.70	Other Expense	2,350.00	-	2,350.00
		<hr/>		
		\$ 1,772,007.28	\$ 1,342.00	\$ 1,773,349.28

Central Serv.

7700.10	Salaries	\$ 2,120,320.68	\$ -	\$ 2,120,320.68
.20	Benefits	675,921.17	2,339.00	678,260.17
.30	Purchase Service	654,762.11	(11,130.18)	643,631.93
.40	Energy Service	38,481.40	-	38,481.40
.50	Supplies	26,704.44	1,593.31	28,297.75
.60	Capital Outlay	29,750.00	318.69	30,068.69
.70	Other Expense	35,300.00	-	35,300.00
		<hr/>		
		\$ 3,581,239.80	\$ (6,879.18)	\$ 3,574,360.62

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,725,106.60	\$ -	\$ 6,725,106.60
.20	Benefits	2,268,505.35	7,849.00	2,276,354.35
.30	Purchase Service	592,884.31	12,957.18	605,841.49
.40	Energy Service	2,164,141.87	-	2,164,141.87
.50	Supplies	960,856.05	(10,000.00)	950,856.05
.60	Capital Outlay	151,333.64	10,000.00	161,333.64
.70	Other Expense	12,045.00	-	12,045.00
		<hr/>		
		\$ 12,874,872.82	\$ 20,806.18	\$ 12,895,679.00

Opr. of Plant

7900.10	Salaries	\$ 5,646,754.11	\$ (16,539.65)	\$ 5,630,214.46
.20	Benefits	2,469,459.03	5,780.15	2,475,239.18
{10} .30	Purchase Service	7,076,136.85	67,290.01	7,143,426.86
.40	Energy Service	8,035,849.79	682.48	8,036,532.27
.50	Supplies	341,231.46	(4,337.70)	336,893.76
.60	Capital Outlay	264,634.08	7,195.77	271,829.85
.70	Other Expense	23,276.00	-	23,276.00
		<hr/>		
		\$ 23,857,341.32	\$ 60,071.06	\$ 23,917,412.38

Maint. of Plant

{11} 8100.10	Salaries	\$ 3,254,891.76	\$ 1,390,563.24	\$ 4,645,455.00
{12} .20	Benefits	863,417.66	441,032.71	1,304,450.37
{13} .30	Purchase Service	786,668.71	(155,000.00)	631,668.71
.40	Energy Service	165,042.50	-	165,042.50
{14} .50	Supplies	483,878.27	150,000.00	633,878.27
.60	Capital Outlay	53,933.06	5,000.00	58,933.06
.70	Other Expense	12,600.00	-	12,600.00
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		\$ 5,620,431.96	\$ 1,831,595.95	\$ 7,452,027.91

Admin. Tech.

8200.10	Salaries	\$ 1,034,747.78	\$ -	\$ 1,034,747.78
.20	Benefits	288,161.27	997.00	289,158.27
.30	Purchase Service	294,481.80	(90.00)	294,391.80
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	205,474.85	(152.00)	205,322.85
.70	Other Expense	-	-	-
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		\$ 1,822,865.70	\$ 755.00	\$ 1,823,620.70

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Comm. Ed.

9100.10	Salaries	\$ 2,429,908.65	\$ 9,100.00	\$ 2,439,008.65
.20	Benefits	673,945.83	7,250.00	681,195.83
.30	Purchase Service	220,048.25	(4,100.00)	215,948.25
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	460,226.45	(3,500.00)	456,726.45
.60	Capital Outlay	194,707.78	(4,900.00)	189,807.78
.70	Other Expense	30,072.00	(1,000.00)	29,072.00
		<u>\$ 4,011,208.96</u>	<u>\$ 2,850.00</u>	<u>\$ 4,014,058.96</u>

Debt Serv.

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

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

{15} 2700		\$ 14,838,093.97	\$ (18,367.56)	\$ 14,819,726.41
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 247,333,642.17</u>	<u>\$ 601,162.00</u>	<u>\$ 247,934,804.17</u>
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Budget Amendment #18 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of March 1, 2015 through March 31, 2015

{1} 5000.10 – Salaries – \$325,227.91:

- a. an increase of \$308,187.00 in School Recognition Salaries budget for at various schools from new DOE funding.
- b. an increase of \$14,663.88 in Salaries budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- c. a net increase of \$2,377.03 which is offset by decreases in other Function/Object acct.

{2} 5000.20 – Benefits – \$107,204.01:

- a. an increase of \$79,779.00 in Early Retirement budget districtwide to reflect an increased employer contribution rate, offset by a decrease in Unassigned fund balance.
- b. an increase of \$24,064.85 in School Recognition Benefits budget for at various schools from new DOE funding.
- c. an increase of \$2,942.37 in Benefits budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- d. a net increase of \$417.79 which is offset by decreases in other Function/Object acct.

{3} 5000.30 – Purchase Services – \$67,877.71:

- a. an increase of \$47,395.00 in School Recognition Salaries budget for at the Charter Schools schools from new DOE funding.
- b. an increase of \$16,454.40 in Athletic Supplement Purchase Services budget at various schools offset by decreases in Supplies budget.
- c. an increase of \$3,283.24 in Salaries budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- d. a net increase of \$745.07 which is offset by decreases in other Function/Object acct.

{4} 5000.50 – Supplies – (\$119,096.97):

- a. a decrease of (\$57,238.96) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$41,705.69) in Athletic Supplement Supplies budget for various schools offset by increases in other accounts.
- c. a decrease of (\$14,167.74) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- d. a net decrease of (\$5,984.58) which is offset by increases in other Function/Object acct.

{5} 5000.60 – Capital Outlay – (\$186,229.46):

- a. a decrease of (\$220,829.94) in Technology Capital Outlay budget for Instructional Technology, transferred from other accounts.
- b. an increase of \$6,329.10 in Capital Outlay budget for the Advanced Placement, transferred from Function 5100 Supplies.
- c. an increase of \$3,439.30 in Capital Outlay budget for the Fundraising Equalization, transferred from Function 5100 Supplies.
- d. an increase of \$10,062.29 in Athletic Supplement Capital Outlay budget, transferred from Function 5100 Supplies.
- e. an increase of \$16,872.56 in Capital Outlay budget from State Grant roll forward budget.
- f. a net decrease of (\$2,102.77) which is offset by increases in other Function/Object acct.

{6} 6500.60 – Capital Outlay – \$75,299.38:

- a. an increase of \$58,000.00 in Capital Outlay budget E-Rate, transferred from 2700 Contingency.
- b. an increase of \$15,835.79 in Capital Outlay E-Rate budget, transferred from Function 7900.

Budget Amendment #18 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of March 1, 2015 through March 31, 2015

- c. a net increase of \$1,463.59 which is offset by decreases in other Function/Object acct.

Budget Amendment #18 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of March 1, 2015 through March 31, 2015

{7} 7400.10 – Salaries – (\$1,390,563.24):

- a. a decrease of (\$1,390,563.24) in Salaries budget for Facilities, reclassified to function 8100 Maintenance to reflect actual departmental costs.

{8} 7400.20 – Benefits – (\$436,535.71)

- a. a decrease of (\$436,535.71) in Benefits budget for Facilities, reclassified to function 8100 Maintenance to reflect actual departmental costs.

{9} 7900.30 – Purchase Services – \$67,290.01:

- a. an increase of \$31,960.61 in Capital Outlay budget for the Technology for Instructional Technology, Function 5100 Capital Outlay.
- b. an increase of \$19,106.50 in Custodial Conversion Capital Outlay budget for various schools offset by decreases Function 7900 Salaries and Benefits budgets.
- c. a net increase of \$16,222.90 which is offset by decreases in other Function/Object acct.

{10} 8100.10 – Salaries – \$1,390,563.24:

- a. an increase of \$1,390,563.24 in Salaries budget for Facilities, reclassified from function 7400 Maintenance to reflect actual departmental costs.

{11} 8100.20 – Benefits – \$441,032.71

- a. an increase of \$436,535.71 in Benefits budget for Facilities, reclassified from function 7400 Maintenance to reflect actual departmental costs.
- b. an increase of \$4,497.00 in Early Retirement budget districtwide to reflect an increased employer contribution rate, offset by a decrease in Unassigned fund balance.

{12} 8100.30 – Purchase Services – (\$155,000.00):

- a. a decrease of (\$155,000.00) in Purchase Services budget for Maintenance, transferred to other Function 8100 budgets.

{13} 8100.50 – Supplies – \$150,000.00:

- a. an increase of \$150,000.00 in Capital Outlay budget for Maintenance, offset by a decrease in in Function 8100 Purchase Services.

{14} 2700 – Contingency – (\$18,367.56):

- a. an increase of \$200,000.00 in Assigned Board Reserve from the FSBIT Rebate.
- b. a decrease of (\$141,755.00) in Unassigned balance
- c. a decrease of (\$58,000.00) in Assigned E-Rate balance for district projects.
- d. a decrease of (\$18,612.56) in Assigned State and Local Grant balance for roll forward balances.

Contingency Fund Balances 3/31/2015

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,364,777.50	<u>1,364,777.50</u>
<u>Restricted</u>		
2723 - Workforce Development	3,560,271.17	
1 Mill Tax Reserve	723,868.56	
State Required Carryover	191,989.00	<u>4,476,128.73</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	120,252.06	
School Projects	1,970.40	
E-Rate	281,110.86	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Insurance Reserve	300,000.00	
Terminal Pay	500,000.00	
Board Reserve	1,263,387.00	
Maintenance Cost Reserve	200,000.00	
Reserve for Financial Software Upgrades	175,000.00	
State & Local Grants	554,678.22	
EDEP Reserve	7,339.68	
Federal Terminal Pay	353,943.62	<u>4,082,681.84</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>4,896,138.34</u>
Total Contingency 2700		<u><u>14,819,726.41</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,647,108.13	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	8,978,820.18	4.05%