

2012-13
OPERATING FUND BUDGET
AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION #3

January 22, 2013

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2012-13 AMENDED REVENUE #2	2012-13 AMENDED REVENUE #3	DIFFERENCE	
			AMOUNT	%
FEDERAL SOURCES				
3121 IMPACT AID	885,336	885,336	0	0.00
3202 MEDICAID REIMBURSEMENT	<u>1,699,050</u>	<u>1,699,050</u>	<u>0</u>	<u>0.00</u>
TOTAL FEDERAL	2,584,386	2,584,386	0	0.00
STATE SOURCES				
3310 F.E.F.P.	134,319,685	134,319,685	0	0.00
3310 SAFE SCHOOLS	1,653,539	1,653,539	0	0.00
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	18,732,295	18,732,295	0	0.00
3310 ESE GUARANTEED ALLOCATION	26,737,035	26,737,035	0	0.00
3310 READING ALLOCATION	3,381,513	3,381,513	0	0.00
3310 MERIT AWARD PROGRAM	0	0	0	0.00
3310 DJJ SUPPLEMENTAL ALLOCATION	156,607	156,607	0	0.00
3310 DECLINING ENROLLMENT ALLOCATION	0	0	0	0.00
3310 DISCRETIONARY MILLAGE COMPRESSION	6,825,224	6,825,224	0	0.00
3310 CRITICAL OPERATING NEEDS COMPRESSION	2,280,805	2,280,805	0	0.00
3310 FL TEACHERS LEAD PROGRAM	857,478	857,478	0	0.00
3310 INSTRUCTIONAL MATERIALS	5,700,268	5,700,268	0	0.00
3310 STUDENT TRANSPORTATION	10,959,357	10,959,357	0	0.00
3310 VIRTUAL EDUCATION CONTRIBUTION	103,241	103,241	0	0.00
3315 WORKFORCE DEVELOPMENT	3,255,150	3,255,150	0	0.00
3317 PERFORMANCE BASED INCENTIVES	56,131	56,131	0	0.00
3318 ADULTS WITH DISABILITIES	302,802	302,802	0	0.00
3323 C.O. & D.S.	41,770	41,770	0	0.00
3341 RACING COMMISSION	223,250	223,250	0	0.00
3343 STATE LICENSE TAX	200,000	200,000	0	0.00
3344 LOTTERY ENHANCEMENT	0	0	0	0.00
3355 CLASS SIZE REDUCTION	80,733,797	80,733,797	0	0.00
3361 SCHOOL RECOGNITION	4,987,099	4,987,099	0	0.00
3363 EXCELLENT TEACHING PROGRAM	0	0	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,092,000	2,092,000	0	0.00
3372 PREKINDERGARTEN	0	0	0	0.00
3397 CHARTER SCHOOL CAPITAL OUTLAY	800,692	800,692	0	0.00
3399 MISCELLANEOUS STATE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL STATE	304,399,738	304,399,738	0	0.00

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2012-13 AMENDED REVENUE #2	2012-13 AMENDED REVENUE #3	DIFFERENCE	
			AMOUNT	%
LOCAL SOURCES				
341X AD VALOREM	167,103,167	167,103,167	0	0.00
341X PRIOR PERIOD ADJUSTED MILLAGE	448,847	448,847	0	0.00
341X CRITICAL OPERATING NEEDS	6,600,694	6,600,694	0	0.00
3424 TUITION	0	0	0	0.00
3425 RENT	187,000	187,000	0	0.00
343X INCOME/INVESTMENTS	278,893	278,893	0	0.00
346X ADULT STUDENT FEES	96,000	96,000	0	0.00
347X OTHER STUDENT FEES	12,000	12,000	0	0.00
3494 FEDERAL-INDIRECT	2,033,008	2,033,008	0	0.00
3499 FOOD SERVICE-INDIRECT	600,099	600,099	0	0.00
3494 FEDERAL ARRA-INDIRECT	0	0	0	0.00
349X ADDITIONAL AD VALOREM	1,100,000	1,100,000	0	0.00
349X MISCELLANEOUS LOCAL	<u>1,114,037</u>	<u>1,114,037</u>	<u>0</u>	<u>0.00</u>
TOTAL LOCAL	179,573,745	179,573,745	0	0.00
OTHER FINANCING SOURCES				
3690 TRANSFER FROM ENTERPRISE FUND	<u>1,299,035</u>	<u>1,299,035</u>	<u>0</u>	0.00
TOTAL OTHER	1,299,035	1,299,035	0	0.00
TOTAL REVENUE	487,856,904	487,856,904	0	0.00
FUND BALANCE JULY 1:				
RESERVED	59,850,051	59,850,051	0	0.00
UNRESERVED	0	0	0	0.00
PRIOR PERIOD ADJUSTMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	59,850,051	59,850,051	0	0.00
GRAND TOTAL	547,706,955	547,706,955	0	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
111 ADMINISTRATIVE - REGULAR PAY	19,474,866	19,494,545	19,679	0.10
112 ADMINISTRATIVE - EXTRA DUTY PAY	15,000	15,175	175	1.17
113 ADMINISTRATOR - SUPPLEMENTS	13,200	13,200	0	0.00
114 ADMINISTRATIVE - TERMINAL PAY	465,000	465,000	0	0.00
121 TEACHER - SALARY	197,434,379	197,559,971	125,592	0.06
122 TEACHER - EXTRA DUTY PAY	2,774,909	2,778,411	3,502	0.13
123 TEACHER - SUPPLEMENTS	5,362,770	5,377,927	15,158	0.28
124 TEACHER - TERMINAL PAY	1,300,000	1,300,000	0	0.00
128 TEACHER - SHORT TERM CONTRACT	72,112	72,112	0	0.00
131 OTHER CERTIFIED - BASE PAY	20,884,988	20,885,588	601	0.00
132 OTHER CERTIFIED - EXTRA DUTY PAY	332,317	341,451	9,134	0.00
133 OTHER CERTIFIED - SUPPLEMENTS	594,210	594,210	0	0.00
141 SUBSTITUTE - REGULAR PAY	3,445,320	3,443,405	-1,916	-0.06
142 SUBSTITUTE - NON INSTRUCTIONAL	361,279	360,946	-334	-0.09
151 AIDE - REGULARY PAY	9,775,510	9,779,732	4,222	0.04
152 AIDE - OVERTIME/ADDITIONAL TIME	5,640	6,838	1,198	0.00
161 OTHER SUPPORT HOURLY - REGULAR PAY	38,803,512	38,796,619	-6,893	-0.02
162 OTHER SUPPORT HOURLY - OVT/ADT	857,299	862,815	5,517	0.64
163 OTHER SUPPORT - SUPPLEMENTS	1,200	1,200	0	0.00
164 OTHER SUPPORT HOURLY - TERMINAL PAY	595,656	595,656	0	0.00
165 OTHER SUPPORT HOURLY - SICK LEAVE BUY BACK	-20,956	-20,956	0	0.00
168 OTHER SUPPORT - TEMPORARY	6,142	6,142	0	0.00
171 SCHOOL BOARD - REGULAR PAY	180,000	180,000	0	0.00
181 EAP - REGULARY PAY	10,799,354	10,803,518	4,164	0.04
183 EAP - SUPPLEMENTS	0	0	0	0.00
184 EAP - TERMINAL PAY	125,000	125,000	0	0.00
191 TEMPORARY - REGULAY PAY	<u>38,495</u>	<u>38,495</u>	<u>0</u>	<u>0.00</u>
1XX SALARIES TOTAL	313,697,202	313,877,000	179,799	0.06
210 RETIREMENT	15,909,941	15,914,696	4,755	0.03
220 FICA	23,399,049	23,405,829	6,780	0.03
231 LIFE INSURANCE	500,419	500,452	33	0.01
232 HOSPITALIZATION	38,955,416	38,955,745	329	0.00
241 WORK. COMP. - GENERAL	1,534,169	1,534,967	798	0.05

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
242 WORK. COMP. - BUS DRIVER	441,547	441,558	12	0.00
243 WORK. COMP. - MAINTENANCE	517,234	517,245	11	0.00
244 WORK. COMP. - CAFETERIA	7,466	7,466	0	0.00
250 UNEMPLOYMENT	<u>275,000</u>	<u>275,000</u>	<u>0</u>	<u>0.00</u>
2XX FRINGE TOTAL	81,540,242	81,552,959	12,717	0.02
311 LEGAL SERVICES	314,003	314,303	300	0.10
312 PROFESSIONAL/TECHNICAL	15,554,332	19,492,308	3,937,975	25.32
314 MEDICAL TESTS	81,205	84,255	3,050	3.76
315 REIMBURSE TUITION AND BOOKS	339,054	263,050	-76,004	-22.42
317 SERVICE FEES - SOFTWARE	0	0	0	0.00
321 TRANSPORTATION INSURANCE	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	5,042,591	5,042,591	0	0.00
323 LIABILITY INSURANCE	652,554	652,554	0	0.00
324 FIDELITY BOND INSURANCE	10,176	10,176	0	0.00
325 FLEET INSURANCE	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	255,772	255,963	191	0.07
332 TRAVEL - OUT-OF-COUNTY	443,449	448,831	5,382	1.21
333 TRAVEL - OUT-OF-STATE	40,402	42,867	2,465	6.10
351 REPAIR - INSTRUCTIONAL	29,947	36,603	6,656	22.23
352 REPAIR - NON-INSTRUCTIONAL	115,480	120,300	4,820	4.17
353 MAINFRAME MAINTENANCE	105,751	105,751	0	0.00
354 SPECIALIZED SERVICES	1,430,181	1,376,613	-53,568	-3.75
355 REPAIR - GENERAL MAINTENANCE	14,240	14,430	190	0.00
356 MAINT & WARRANTY AGREEMENTS	392,494	398,237	5,744	1.46
357 MAINTENANCE FEES - HARDWARE	0	950	950	0.00
360 RENTALS	446,629	460,507	13,878	3.11
361 SOFTWARE RENTAL	219,161	205,338	-13,823	-6.31
363 HARDWARE LEASE	106,530	106,530	0	0.00
364 MAINTENANCE FEES - SOFTWARE	583,125	583,323	198	0.03
365 SUBSCRIPTION FEES - SOFTWARE	833,500	842,813	9,314	1.12
371 TELEPHONE BASE	406,771	406,659	-112	-0.03
372 TELEPHONE LONG DISTANCE	77,995	77,995	0	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
373 POSTAGE	263,957	259,937	-4,021	-1.52
374 TELEPHONE EQUIPMENT	187,632	187,771	140	0.07
375 TELEPHONE MAINTENANCE	153,882	153,936	54	0.04
376 PDA DATA USAGE	23,061	23,133	72	0.31
377 PDA VOICE/CELL	69,061	69,194	133	0.19
378 DATA COMMUNICATIONS SERVICES	1,323,838	1,284,376	-39,462	-2.98
384 WATER	983,725	983,675	-50	-0.01
385 REFUSE	783,876	783,884	8	0.00
386 RECYCLING	178,458	178,458	0	0.00
387 SEWER	1,068,823	1,068,823	0	0.00
388 LANDFILL	345,006	345,006	0	0.00
391 PRINTING	1,938,714	1,941,764	3,050	0.16
393 DRY CLEANING	4,742	4,866	124	0.00
394 LINEN SERVICE	52,154	50,585	-1,569	-3.01
395 PEST CONTROL	255	255	0	0.00
397 ISOLATED TRANSPORTATION	9,900	9,900	0	0.00
399 PRINTING CHARGE-BACK	<u>-600,000</u>	<u>-600,000</u>	<u>0</u>	<u>0.00</u>
3XX PURCHASED SERVICES TOTAL	34,609,692	38,415,777	3,806,086	11.00
410 NATURAL GAS	162,090	162,090	0	0.00
420 BOTTLED GAS	149,944	149,944	0	0.00
430 ELECTRICITY	13,324,242	13,329,723	5,482	0.04
440 FUEL OIL	21,446	21,446	0	0.00
450 GASOLINE	1,030,175	1,031,126	952	0.09
460 DIESEL	3,195,514	3,197,462	1,948	0.06
470 ENERGY CONSERVATION AT SCHOOLS	<u>1,169,609</u>	<u>1,104,012</u>	<u>-65,596</u>	<u>0.00</u>
4XX ENERGY SERVICES TOTAL	19,053,019	18,995,804	-57,215	-0.30
511 SUPPLIES	13,457,861	13,369,901	-87,960	-0.65
515 FINANCIAL PROCESSING SUPPORT	17,820	17,820	0	0.00
516 INSTRUCTIONAL PROCESSING SUPPORT	23,087	23,087	0	0.00
521 NON-STATE ADOPTED TEXTBOOKS	2,715,048	2,658,985	-56,063	-2.06
522 STATE ADOPTED TEXTBOOKS	5,268,688	5,328,028	59,340	1.13

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
530 PERIODICALS	36,563	37,430	867	2.37
544 GREASE/OIL	27,134	33,982	6,849	25.24
550 REPAIR PARTS	590,840	591,668	829	0.14
560 TIRES/TUBES	201,795	195,175	-6,621	-3.28
594 UNIFORMS	<u>98,549</u>	<u>106,491</u>	<u>7,943</u>	<u>8.06</u>
5XX SUPPLIES/MATERIALS TOTAL	22,437,384	22,362,567	-74,818	-0.33
611 LIBRARY BOOKS - NEW LIBRARY	0	0	0	0.00
612 LIBRARY BOOKS -REPLACEMENT	373,497	366,889	-6,608	-1.77
621 A/V MATERIALS > \$1000	31,252	31,252	0	0.00
622 A/V MATERIALS < \$1000	24,916	31,178	6,262	25.13
641 FURN/FIXT/EQUIP > \$1000	624,278	614,830	-9,448	-1.51
642 FURN/FIXT/EQUIP < \$1000	720,372	739,550	19,178	2.66
643 COMPUTER HARDWARE > \$1000	563,115	613,633	50,519	8.97
644 COMPUTER HARDWARE < \$1000	1,205,778	1,269,051	63,272	5.25
652 OTHER VEHICLES	263,787	263,787	0	0.00
671 SITE IMPROVEMENT - CONTRACTED	2,493	2,493	0	0.00
681 REMODEL - CONTRACTED	21,682	21,682	0	0.00
682 REMODEL - IN-HOUSE	60,473	58,173	-2,300	-3.80
684 REMODEL - PROF FEES	45,347	47,647	2,300	5.07
686 REMODEL - ADMIN	401	401	0	0.00
691 COMPUTER SOFTWARE > \$1000	181,098	247,096	65,998	36.44
692 COMPUTER SOFTWARE < \$1000	51,887	60,788	8,901	17.16
693 LICENSE FEES - SOFTWARE > \$1000	155,890	130,690	-25,200	-16.17
694 LICENSE FEES - SOFTWARE < \$1000	<u>267,247</u>	<u>318,055</u>	<u>50,808</u>	<u>19.01</u>
6XX CAPITAL OUTLAY TOTAL	4,593,514	4,817,196	223,682	4.87
737 DUES/FEES	1,632,307	1,742,585	110,278	6.76
738 FINGERPRINT FEES PAID	220,279	223,304	3,025	1.37
739 FISCAL BANK CHARGES	45,000	45,000	0	0.00
740 JUDGMENTS/SETTLEMENTS	40,000	40,000	0	0.00
783 UNINSURED PROPERTY LOSSES	75,293	75,293	0	0.00
794 FIELD TRIPS	145,159	188,987	43,828	30.19

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
795 MISCELLANEOUS EXPENSE	900	900	0	0.00
7XX OTHER EXPENDITURES TOTAL	2,158,938	2,316,069	157,131	7.28
972* APPROPRIATED FOR:				
<u>STATE CATEGORICAL PROJECTS</u>				
ADULT DISABLED CATEGORICAL	1,443	1,443	0	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	600,054	467,713	-132,341	-22.05
CLASS SIZE REDUCTION	674,044	674,044	0	0.00
DJJ CARR FORWARD	130,536	129,986	-550	0.00
DJJ SUPPLEMENT	125,231	125,231	0	0.00
FLORIDA FIRST START	-20,925	-20,925	0	0.00
READING ALLOCATION	664,680	664,680	0	0.00
SCHOOL ADVISORY COUNSEL	21,432	21,432	0	0.00
SCHOOL RECOGNITION	4,987,099	4,987,099	0	0.00
TEACHERS LEAD CATEGORICAL	12,691	-16,534	-29,225	-230.28
VIRTUAL EDUCATION CONTRIBUTION	103,241	103,241	0	0.00
VOLUNTARY PREK	527,991	527,991	0	0.00
<u>LOCAL CATEGORICAL PROJECTS</u>				
AICE				
BUDGET REDUCTION TARGETS	-2,800,000	-2,800,000	0	0.00
CHARTER SCHOOL STUDENT RESERVE	2,586,456	2,586,456	0	0.00
CHARTER SCHOOLS	11,579,716	7,829,450	-3,750,266	0.00
COURSE FEES	124,410	109,057	-15,353	-12.34
EMPLOYMENT RELATED FEES	125,630	121,630	-4,000	0.00
E-RATE	1,216	1,216	0	0.00
FTE STUDENT RESERVE	1,469,566	1,469,566	0	0.00
MCKAY SCHOLARSHIPS	7,497,986	7,497,986	0	0.00
MISCELLANEOUS LOCAL	327,934	136,358	-191,576	-58.42
RENT	125,826	111,706	-14,120	-11.22

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
SCHOOL RESERVE	990,907	989,957	-950	-0.10
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	944,787	844,787	-100,000	-10.58
SUBSTITUTE INITIATIVE PLANNING	42,159	42,159	0	0.00
VIRTUAL INSTRUCTION PROGRAM	194,885	194,885	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	462,432	453,432	-9,000	-1.95
972* OTHER APPROPRIATIONS TOTAL	31,501,427	27,254,046	-4,247,381	-13.48
SCHOOL/DEPARTMENT TOTAL	509,591,419	509,591,419	0	0.00
930 OTHER FINANCES USES				
930 TRANSFER TO CAPITAL PROJECTS	4,427,500	4,427,500	0	0.00
RESERVED FUND BALANCE:				
971 ENDING CASH	50,000	50,000	0	0.00
972 INVENTORY	1,088,822	1,088,822	0	0.00
972 LONG-TERM RECEIVABLE (SBA FUND B)	1,235,790	1,235,790	0	0.00
972 SCHOOL BOARD CONTINGENCY	19,880,369	19,880,369	0	0.00
972 LOSS OF FTE	0	0	0	0.00
972 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	0.00
972 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
972 PRIOR YEAR ADJUSTMENTS	0	0	0	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	1,315	1,315	0	0.00
	23,256,296	23,256,296	0	0.00
972* UNRESERVED FUND BALANCE	10,431,741	10,431,741	0	0.00
DISTRICT TOTAL	547,706,955	547,706,955	0	0.00

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
5100 BASIC K-12	233,083,059	237,124,886	4,041,827	1.73
5200 EXCEPTIONAL EDUCATION	61,920,501	61,943,256	22,754	0.04
5300 VOCATIONAL EDUCATION	6,986,571	7,056,892	70,320	1.01
5400 ADULT EDUCATION	1,441,265	1,442,010	745	0.05
5500 OTHER INSTRUCTIONAL	2,358,374	2,360,161	1,787	0.08
5900 NON-FEFP EDUCATION	<u>998,014</u>	<u>1,055,712</u>	<u>57,698</u>	<u>5.78</u>
INSTRUCTIONAL TOTAL	306,787,784	310,982,916	4,195,132	1.37
6110 ATTENDANCE/SOCIAL WORK	1,201,851	1,202,321	470	0.04
6120 GUIDANCE	12,452,613	12,467,441	14,827	0.12
6130 HEALTH	2,076,743	2,077,226	483	0.02
6140 PSYCHOLOGICAL SERVICES	912,340	912,340	0	0.00
6150 PARENTAL INVOLVEMENT	58,498	60,898	2,400	4.10
6200 INSTRUCTIONAL MEDIA	7,287,893	7,293,098	5,205	0.07
6300 INSTRUCTIONAL CURR. DEVELOP.	9,980,685	10,003,540	22,856	0.23
6400 INSTRUCTIONAL STAFF TRAINING	2,180,895	2,210,958	30,063	1.38
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>8,011,712</u>	<u>7,987,965</u>	<u>-23,747</u>	<u>-0.30</u>
INSTRUCTIONAL SUPPORT TOTAL	44,163,230	44,215,788	52,558	0.12
7100 BOARD OF EDUCATION	1,081,838	1,083,338	1,500	0.14
7200 GENERAL ADMINISTRATION	1,893,949	1,904,284	10,335	0.55
7300 SCHOOL ADMINISTRATION	34,332,271	34,349,822	17,551	0.05
7400 FACILITIES/ACQUISITION/CONST.	790,585	787,913	-2,672	-0.34
7500 FISCAL SERVICES	3,450,312	3,426,082	-24,231	-0.70
7600 FOOD SERVICE	0	0	0	0.00
7710 RESEARCH DEVELOPMENT	374,378	374,378	0	0.00
7720 INFORMATION SERVICES	741,130	743,411	2,281	0.31
7730 STAFF SERVICES	2,283,747	2,289,482	5,734	0.25
7731 ADMIN/CLASSIFIED INSERVICE	529,887	531,498	1,611	0.30
7750 DATA PROCESSING	0	0	0	0.00
7760 WAREHOUSE/PURCHASING	1,870,121	1,870,768	648	0.03
7800 TRANSPORTATION	20,768,132	20,771,260	3,128	0.02
7900 UTILITY/CUSTODIAL	47,243,711	47,199,118	-44,593	-0.09

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
7910 ENVIRONMENTAL SERVICES	456,992	456,992	0	0.00
8100 MAINTENANCE	4,895,763	4,896,290	527	0.01
8110 TRANSPORTATION MAINTENANCE	1,642,812	1,647,234	4,422	0.27
8120 TECHNOLOGY REPAIR	149,935	154,290	4,355	2.90
8200 ADMINISTRATIVE TECH SERVICES	4,225,854	4,227,823	1,968	0.05
9100 COMMUNITY SERVICES	332,561	349,688	17,127	5.15
9200 DEBT SERVICE	0	0	0	0.00
9400 OVERHEAD	75,000	75,000	0	0.00
GENERAL SUPPORT TOTAL	127,138,977	127,138,669	-309	0.00
SCHOOL/DEPARTMENT TOTAL	478,089,992	482,337,373	4,247,381	0.89
9400* APPROPRIATED FOR:				
ADULT DISABLED CATEGORICAL	1,443	1,443	0	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	600,054	467,713	-132,341	-22.05
CLASS SIZE REDUCTION	674,044	674,044	0	0.00
DJJ CARRY FORWARD	130,536	129,986	0	0.00
DJJ SUPPLEMENT	125,231	125,231	0	0.00
FLORIDA FIRST START	-20,925	-20,925	0	0.00
READING ALLOCATION	664,680	664,680	0	0.00
SCHOOL ADVISORY COUNSEL	21,432	21,432	0	0.00
SCHOOL RECOGNITION	4,987,099	4,987,099	0	0.00
TEACHERS LEAD CATEGORICAL	12,691	-16,534	-29,225	-230.28
VIRTUAL EDUCATION CONTRIBUTION	103,241	103,241	0	0.00
VOLUNTARY PREK	527,991	527,991	0	0.00
<u>LOCAL CATEGORICAL PROJECTS</u>				
BUDGET REDUCTION TARGETS	-2,800,000	-2,800,000	0	0.00
CHARTER SCHOOL STUDENT RESERVE	2,586,456	2,586,456	0	0.00
CHARTER SCHOOLS	11,579,716	7,829,450	-3,750,266	-32.39
COURSE FEES	124,410	109,057	-15,353	-12.34
EMPLOYMENT RELATED FEES	125,630	121,630	-4,000	-3.18

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
E-RATE	1,216	1,216	0	0.00
FTE STUDENT RESERVE	1,469,566	1,469,566	0	0.00
MCKAY SCHOLARSHIPS	7,497,986	7,497,986	0	0.00
MISCELLANEOUS LOCAL	327,934	136,358	-191,576	0.00
RENT	125,826	111,706	-14,120	0.00
SCHOOL RESERVE	990,907	989,957	-950	-0.10
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	944,787	844,787	-100,000	-10.58
SUBSTITUTE INITIATIVE PLANNING	42,159	42,159	0	0.00
VIRTUAL INSTRUCTION PROGRAM	194,885	194,885	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	<u>462,432</u>	<u>453,432</u>	<u>-9,000</u>	<u>-1.95</u>
OTHER APPROPRIATIONS TOTAL	31,501,427	27,254,046	-4,247,381	-13.48
9700 OTHER FINANCES USES TRANSFER TO CAPITAL PROJECTS	4,427,500	4,427,500	0	0.00
RESERVED FUND BALANCE:				
9400 ENDING CASH	50,000	50,000	0	0.00
9400 INVENTORY	1,088,822	1,088,822	0	0.00
9400 LONG-TERM RECEIVABLE	1,235,790	1,235,790	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	19,880,369	0	0.00
9400 LOSS OF FTE	0	0	0	0.00
9400 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	0.00
9400 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
9400 PRIOR PERIOD ADJUSTMENT	0	0	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>1,315</u>	<u>1,315</u>	<u>0</u>	<u>0.00</u>
	23,256,296	23,256,296	0	0.00
9400* UNRESERVED FUND BALANCE	10,431,741	10,431,741	0	0.00
DISTRICT TOTAL	547,706,955	547,706,955	0	0.00

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
9000 SCHOOL BOARD	280,899	280,899	0	0.00
9100 SUPERINTENDENT	387,239	388,439	1,200	0.31
9122 DISTRICT COMMUNICATIONS	936,939	939,220	2,281	0.24
9123 PRINTING SERVICES	333,697	333,697	0	0.00
9150 ATTORNEY	315,203	315,503	300	0.10
9170 DISTRICT/SCHOOL SECURITY	541,654	545,112	3,459	0.64
9180 SCHOOL CHOICE	<u>282,917</u>	<u>282,917</u>	<u>0</u>	<u>0.00</u>
SUPERINTENDENT TOTAL	3,078,548	3,085,788	7,240	0.24
9200 INSTRUCTIONAL SERVICES	476,335	477,511	1,176	0.25
9210 ELEMENTARY PROGRAMS	956,494	956,494	0	0.00
9212 TITLE I	28,232	34,928	6,696	23.72
9215 HEAD START ADMINISTRATION OFFICE	0	0	0	0.00
9220 SPECIAL PROJECTS	0	0	0	0.00
9221 ACCESS	5,000	5,000	0	0.00
9230 SECONDARY PROGRAMS	820,134	816,991	-3,143	-0.38
9231 MIDDLE SCHOOL PROGRAMS	677,301	677,301	0	0.00
9240 ADULT EDUCATION	368,503	377,503	9,001	2.44
9250 ACCOUNTABILITY, TESTING & EVALUATION	382,941	382,941	0	0.00
9260 STUDENT SERVICES	156,450	156,450	0	0.00
9261 BPS PROF DEVELOPMENT CENTER	1,417	1,417	0	0.00
9270 APPLIED TECH. & VOC. ED.	525,918	525,534	-384	-0.07
9280 ESE PROGRAM SUPPORT	903,367	903,457	90	0.01
9285 FDLRS	91,238	91,238	0	0.00
9290 ESE ADMINISTRATIVE SUPPORT	180,838	182,038	1,200	0.66
9295 STUDENTS AT RISK	<u>543,291</u>	<u>543,841</u>	<u>550</u>	<u>0.10</u>
INSTRUCTIONAL SERVICES TOTAL	6,117,458	6,132,643	15,186	0.25
9300 FINANCIAL SERVICES	207,216	207,216	0	0.00
9310 ACCOUNTING SERVICES	1,520,472	1,522,872	2,400	0.16
9330 BUDGETING/COST ACCOUNTING	413,602	413,602	0	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
9340 TRANSPORTATION	8,934,974	8,941,716	6,742	0.08
9341 NORTH AREA TRANSPORTATION	2,953,345	2,953,443	97	0.00
9342 SOUTH AREA TRANSPORTATION	4,011,175	4,011,322	146	0.00
9343 CENTRAL AREA TRANSPORTATION	3,249,707	3,249,707	0	0.00
9344 MIDSOUTH AREA TRANSPORTATION	2,954,573	2,955,137	564	0.02
9360 FOOD SERVICES	0	0	0	0.00
9370 RISK MANAGEMENT	1,098,574	1,098,766	192	0.02
9380 WAREHOUSE SERVICES	1,194,134	1,194,781	648	0.05
9830 FISCAL OVERHEAD	3,738,714	3,739,589	875	0.02
9850 SELF INSURED RISK	0	0	0	0.00
9855 SELF-INSURED RISK	<u>6,064,573</u>	<u>6,064,573</u>	<u>0</u>	<u>0.00</u>
BUSINESS & FISCAL TOTAL	36,341,059	36,352,724	11,665	0.03
9400 HUMAN RESOURCES SERVICES	1,384,779	1,385,205	426	0.03
9420 LABOR RELATIONS	566,660	435,807	-130,853	-23.09
9421 EMPLOYEE COMPENSATION & BENEFITS	186,703	186,703	0	0.00
9430 RECRUITMENT AND RETENTION	193,296	193,296	0	0.00
9480 CERT & INSTR PROF DEVELOPMENT	1,073,914	1,074,514	600	0.06
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>713,997</u>	<u>714,072</u>	<u>75</u>	<u>0.01</u>
HUMAN RESOURCES TOTAL	4,119,350	3,989,598	-129,752	-3.15
9500 FACILITIES SERVICES	214,011	214,011	0	0.00
9530 PLANNING, DESIGN & CONSTRUCTION	778,204	778,204	0	0.00
9533 PROJECTS	100,647	100,647	0	0.00
9540 ENERGY/RESOURCE CONSERVATION	62,237	62,237	0	0.00
9550 PLANNING & PERMITTING	2,113	2,113	0	0.00
9560 PLANT OPERATIONS	1,749,665	1,749,665	0	0.00
9562 MAINTENANCE	<u>3,465,180</u>	<u>3,467,275</u>	<u>2,096</u>	<u>0.06</u>
FACILITIES & SUPPORT SRVCS. TOTAL	6,372,056	6,374,151	2,096	0.03

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
9720 EDUCATIONAL TECHNOLOGY	186,516	186,720	204	0.11
9721 INFORMATION SYSTEMS SERVICES	<u>6,520,390</u>	<u>6,501,567</u>	<u>-18,823</u>	<u>-0.29</u>
INFORMATION SERVICES TOTAL	6,706,905	6,688,287	-18,618	-0.28
7100 PSYCHOLOGICAL SERVICES OFFICE	966,402	966,402	0	0.00
7200 NORTH AREA SUPERINTENDENT	754,127	750,110	-4,017	-0.53
7300 SOUTH AREA SUPERINTENDENT	784,184	784,184	0	0.00
7400 CENTRAL AREA SUPERINTENDENT	<u>540,858</u>	<u>542,058</u>	<u>1,200</u>	<u>0.22</u>
AREA OFFICES TOTAL	3,045,571	3,042,754	-2,817	-0.09
9820 COUNTYWIDE UTILITIES	1,775,000	1,775,000	0	0.00
9860 EDUCATIONAL SRVS. FACILITY	595,918	595,918	0	0.00
9862 ESF CAFETERIA	0	0	0	0.00
9865 ESF - CENTRAL SERVICES	152,898	152,898	0	0.00
9868 DISTRICT TELEPHONE	<u>269,346</u>	<u>269,346</u>	<u>0</u>	<u>0.00</u>
DISTRICT OFFICES TOTAL	2,793,162	2,793,162	0	0.00
NON-SCHOOL TOTAL	68,574,109	68,459,107	-115,001	-0.17
ALL SCHOOLS	388,820,470	393,142,676	4,322,206	1.11
9810* INSTRUCTIONAL/OTHER	10,172,990	10,149,647	-23,342	-0.23
9811* INSTRUCTIONAL TECH/OTHER	1,544,852	1,606,571	61,719	4.00
9815* INSTRUCTIONAL/EX ED	1,889,927	1,891,727	1,800	0.10
6950* DISTRICT TRANSFER	7,087,645	7,087,645	0	0.00
STATE CATEGORICAL PROJECTS				
9810* ADULT DISABLED CATEGORICAL	1,443	1,443	0	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	600,054	467,713	-132,341	-22.05

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
9810* CLASS SIZE REDUCTION	674,044	674,044	0	0.00
9810* DJJ CARRY FORWARD	130,536	129,986	-550	0.00
9810* DJJ SUPPLEMENT	125,231	125,231	0	0.00
9810* FLORIDA FIRST START	-20,925	-20,925	0	0.00
9810* READING ALLOCATION	664,680	664,680	0	0.00
9810* SCHOOL ADVISORY COUNSEL	21,432	21,432	0	0.00
9810* SCHOOL RECOGNITION	4,987,099	4,987,099	0	0.00
9810* TEACHERS LEAD CATEGORICAL	12,691	-16,534	-29,225	-230.28
9810* VIRTUAL EDUCATION CONTRIBUTION	103,241	103,241	0	0.00
9810* VOLUNTARY PREK	527,991	527,991	0	0.00
<u>LOCAL CATEGORICAL PROJECTS</u>				
9810* BUDGET REDUCTION TARGETS	-2,800,000	-2,800,000	0	0.00
9810* CHARTER SCHOOL STUDENT RESERVE	2,586,456	2,586,456	0	0.00
9810* CHARTER SCHOOLS	11,579,716	7,829,450	-3,750,266	-32.39
9810* COURSE FEES	124,410	109,057	-15,353	-12.34
9810* EMPLOYMENT RELATED FEES	125,630	121,630	-4,000	-3.18
9810* E-RATE	1,216	1,216	0	0.00
9810* FTE STUDENT RESERVE	1,469,566	1,469,566	0	0.00
9810* MCKAY SCHOLARSHIPS	7,497,986	7,497,986	0	0.00
9810* MISCELLANEOUS LOCAL	327,934	136,358	-191,576	0.00
9810* RENT	125,826	111,706	-14,120	0.00
9810* SCHOOL RESERVE	990,907	989,957	-950	-0.10
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	944,787	844,787	-100,000	-10.58
9810* SUBSTITUTE INITIATIVE PLANNING	42,159	42,159	0	0.00
9810* VIRTUAL INSTRUCTION PROGRAM	194,885	194,885	0	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	<u>462,432</u>	<u>453,432</u>	<u>-9,000</u>	<u>-1.95</u>
SCHOOLS TOTAL	441,017,310	441,132,311	115,001	0.03
9700 OTHER FINANCES USES				
9700 TRANSFER TO CAPITAL PROJECTS	4,427,500	4,427,500	0	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2012-13 AMENDED BUDGET #2	2012-13 AMENDED BUDGET #3	DIFFERENCE	
			AMOUNT	%
RESERVED FUND BALANCE:				
9830 ENDING CASH	50,000	50,000	0	0.00
9810 INVENTORY	1,088,822	1,088,822	0	0.00
9810 LONG-TERM RECEIVABLE	1,235,790	1,235,790	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	19,880,369	0	0.00
9810 LOSS OF FTE	0	0	0	0.00
9810 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	0.00
9810 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
9810 PRIOR PERIOD ADJUSTMENT	0	0	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>1,315</u>	<u>1,315</u>	<u>0</u>	<u>0.00</u>
TOTALS:	23,256,296	23,256,296	0	0.00
0000 UNRESERVED FUND BALANCE	10,431,741	10,431,741	0	0.00
DISTRICT TOTAL	547,706,955	547,706,955	0	0.00

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR

ADOPTED BY THE BOARD: January 22, 2013

CERTIFIED CORRECT: _____