



## **SCHOOL DISTRICT OF PALM BEACH COUNTY**

**Board Meeting Date: September 6, 2006**

***Category: New Business***

***DIVISION: Budget***

***Item Type: Action***

### **Budget Amendments – Final - FY 2006**

These amendments reflect the final budget adjustments for FY 2006.

1. General Fund
2. Debt Service Funds
3. Capital Projects Funds
4. Special Revenue Funds – Food Services
5. Special Revenue Funds – Other Federal Programs
6. Internal Service Fund - Maintenance

**I recommend the School Board approve the following budget amendments for FY 2006.**

**LEGAL REVIEW: No**

#### **CONTACT:**

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<b>FINANCIAL IMPACT</b>	
The financial impact to the General Fund is an increase of \$22,516,813. The financial impact to the Debt Service Funds is a decrease of \$414,926. The financial impact to the Capital Projects Funds is an increase of \$37,465,799. The financial impact to the Special Revenue Funds - Food Services is an increase of \$588,944. The financial impact to the Special Revenue Funds - Other Federal Programs is an increase of \$55,996. The financial impact to the Internal Service Fund - Maintenance is a decrease of \$490,383. These funds have been appropriated in reserve, school, and department budgets. Appropriations in all funds have been amended to direct resources where needed.	

**FULL REVIEW: No**

**Board Meeting Date: September 6, 2006**

***SCHOOL DISTRICT OF PALM BEACH COUNTY***

***EXECUTIVE SUMMARY***

***DIVISION OF FINANCIAL MANAGEMENT***

**BUDGET AMENDMENTS – FINAL - FY 2006**

**1. General Fund (pages 1- 2)**

The final General Fund budget is \$1,355,431,090. Amendments to both revenue and appropriations are necessary to close out the fiscal year. Total revenue increased by \$22.5 million. District school tax was increased and miscellaneous local sources decreased to account for the additional property taxes received over the required 95% collection estimate. The District's local fee revenue accounts (3461-3473) have been amended to reflect actual collections at year-end. Overall, net fee revenue increased by \$1.9 million. Various State revenue sources increased \$0.6 million, due to an increase in Voluntary Pre-K revenue. Interest revenue was increased by \$1.0 million to reflect actual collections at year-end. Loss Recoveries revenue was increased by \$7.4 million. This amount includes \$0.8 million in Workers Comp recoveries and \$6.6 million in FEMA revenue (due to a year-end revenue accrual). The Capital Transfer was increased by \$4.2 million to cover excess Maintenance expenditures related to the Hurricanes that will not be reimbursed by FEMA. As part of the year-end close out, the Board Contingency Reserve was increased \$10.2 million. This increase returns the Board Contingency Reserve to its adopted level of \$39.4 million. Appropriations were adjusted as needed to reflect actual year-end expenditures.

**2. Debt Service Funds (pages 3-4)**

The final Debt Service Funds budget is \$334,438,584. This represents a decrease of \$0.4 million. Amendments to the Debt Service Funds budget are adjustments to reflect actual revenues collected and actual expenditures incurred.

**3. Capital Projects Funds (pages 5-6)**

The final Capital Projects Funds budget is \$1,359,374,033. Amendments to both revenue and appropriations are necessary to close out the fiscal year. Revenue increased in the amount of \$37.5 million. This increase includes \$10.1 million from half-cent sales tax revenues, \$13.1 million from interest collections, and \$6.1 million from local impact fees. Appropriations have been amended as needed to carry out the Five Year Capital Plan.

**4. Special Revenue Funds - Food Services (pages 7-8)**

The final Special Revenue Funds – Food Service budget is \$74,103,369. The amendments to the Food Service fund budget are necessary to reflect actual revenues collected and actual expenditures incurred.

**5. Special Revenue Funds - Other Federal Programs (pages 9-10)**

The final Special Revenue Funds – Other Federal Programs budget is \$160,419,089. This represents an increase of \$55,996. Adjustments include grant revenue received and appropriated for specific purposes as called for within the various grant applications. These grant funds were received from several sources.

**6. Internal Service Fund - Maintenance (pages 11-12)**

The final Internal Service Fund - Maintenance budget is \$27,669,698 and accounts for a portion of the District's maintenance budget. Expenses within this fund are charged back to either the General Fund or the Capital Projects Funds. The amendments to the Internal Service Fund are adjustments to estimated revenues to reflect actual revenues received. Appropriations were amended to reflect actual expenditures incurred.

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**General Fund**  
**Comparison of Revenue by State Function**

	<b>Account Number</b>	<b>Revised Revenue (5/31/2006)</b>	<b>Amendments</b>	<b>Revised Revenue (6/30/2006)</b>
<b>Federal Sources</b>				
Federal Impact	3121	\$17,000	(\$3,644)	\$13,356
Reserve Officers Training Corps (ROTC)	3191	624,000	88,660	712,660
Medicaid	3202	3,300,000	329,771	3,629,771
Miscellaneous Federal through State	3299	275,172	98,031	373,203
<b>Total Federal Revenue</b>		<b>\$4,216,172</b>	<b>\$512,818</b>	<b>\$4,728,990</b>
<b>State Sources</b>				
Florida Education Finance Program (FEFP)	3310	\$206,886,697	\$0	\$206,886,697
Workforce Development	3315	15,713,332	0	15,713,332
Adults with Disabilities	3318	1,508,606	0	1,508,606
CO&DS Withheld for Administrative Expense	3323	105,564	1,740	107,304
Florida Teacher Lead Program	3334	1,195,664	0	1,195,664
Instructional Materials	3336	15,432,742	0	15,432,742
State License Tax	3343	340,000	(17,527)	322,473
District Discretionary Lottery Funds	3344	8,880,754	0	8,880,754
Transportation	3354	27,127,931	0	27,127,931
Class Size Reduction/Operating Funds	3355	103,666,981	0	103,666,981
School Recognition Funds	3361	10,495,215	0	10,495,215
Excellent Teaching Program	3363	3,660,000	(299,255)	3,360,745
Voluntary Prekindergarten Program	3371	494,842	768,050	1,262,892
Public School Technology	3375	3,245,216	0	3,245,216
Teacher Training	3376	1,176,575	0	1,176,575
Charter School Capital Outlay Funding	3397	2,077,453	(21,857)	2,055,596
Other Miscellaneous State Revenue	3399	1,022,283	155,097	1,177,380
<b>Total State Revenue</b>		<b>\$403,029,855</b>	<b>\$586,248</b>	<b>\$403,616,103</b>
<b>Local Sources</b>				
District School Tax	3411	\$728,599,777	\$10,765,655	\$739,365,432
Excess Fees	3423	0	389,445	389,445
Rent	3425	350,000	798,921	1,148,921
Interest, Including Profit On Investments	3430	10,316,073	1,024,099	11,340,172
Adult General Education Course Fees	3461	0	4,331	4,331
Continuing Workforce Education Course Fees	3463	0	1,620	1,620
Capital Improvement Fees	3464	0	70	70
Financial Aid Fees	3468	0	140	140
Other Student Fees	3469	1,400,000	70,573	1,470,573
Preschool Program Fees	3471	0	13,941	13,941
School Age Child Care Fees	3473	17,000,000	1,762,815	18,762,815
Miscellaneous Local Sources	3490	22,195,596	(4,989,530)	17,206,066
<b>Total Local Revenue</b>		<b>\$779,861,446</b>	<b>\$9,842,080</b>	<b>\$789,703,526</b>
<b>Other Financing Sources</b>				
Loans	3720	\$9,811,484	\$0	\$9,811,484
Sale of Capital Assets	3730	0	2,907	2,907
Loss Recoveries	3740	2,825,940	7,402,139	10,228,079
Transfers In:				
From Capital Projects Funds	3630	39,534,190	4,170,621	43,704,811
<b>Total Other Financing Sources</b>		<b>\$52,171,614</b>	<b>\$11,575,667</b>	<b>\$63,747,281</b>
<b>FUND BALANCE, JULY 1, 2005</b>	<b>2800</b>	<b>\$93,635,190</b>	<b>\$0</b>	<b>\$93,635,190</b>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>\$1,332,914,277</b>	<b>\$22,516,813</b>	<b>\$1,355,431,090</b>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**

**2005-2006 Year-End Budget Amendment**

**General Fund**

**Comparison of Appropriations by State Function**

	<u>Account Number</u>	<u>Revised Appropriations (5/31/2006)</u>	<u>Amendments</u>	<u>Revised Appropriations (6/30/2006)</u>
<b>APPROPRIATIONS</b>				
<b>Instruction</b>	5000	\$825,545,715	\$4,821,920	\$830,367,635
Pupil Personnel Services	6100	39,776,851	20,912	39,797,763
Instructional Media Services	6200	17,634,852	(24,785)	17,610,067
Instruction & Curriculum Development Serv.	6300	29,456,053	404,934	29,860,987
Instructional Staff Training Services	6400	17,201,908	198,646	17,400,554
Instruction Related Technology	6500	4,863,585	34,726	4,898,311
Board	7100	5,012,500	60,000	5,072,500
General Administration	7200	7,053,527	154,045	7,207,572
School Administration	7300	95,455,128	(2,113,021)	93,342,106
Facilities Acquisition & Construction	7400	628,062	7,825	635,887
Fiscal Services	7500	4,473,362	46,115	4,519,477
Central Services	7700	13,425,956	599,382	14,025,338
Pupil Transportation Services	7800	40,960,294	3,489,801	44,450,095
Operation of Plant	7900	122,115,952	2,577,756	124,693,708
Maintenance of Plant	8100	49,307,587	8,404	49,315,991
Administrative Technology Services	8200	5,437,000	39,647	5,476,647
Community Services	9100	24,008,645	1,990,507	25,999,152
Debt Service	9200	1,357,299	0	1,357,299
<b>TOTAL APPROPRIATIONS</b>		<u>\$1,303,714,277</u>	<u>\$12,316,813</u>	<u>\$1,316,031,090</u>
 <b>BOARD CONTINGENCY RESERVE</b>	2700	<u>\$29,200,000</u>	<u>\$10,200,000</u>	<u>\$39,400,000</u>
 <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<u><u>\$1,332,914,277</u></u>	<u><u>\$22,516,813</u></u>	<u><u>\$1,355,431,090</u></u>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Debt Service Funds**  
**Comparison of Revenue by State Function**

	<b>Account Number</b>	<b>Revised Revenue (1/31/2006)</b>	<b>Amendments</b>	<b>Revised Revenue (6/30/2006)</b>
<b>STATE SOURCES:</b>				
CO & DS Withheld for SBE/COBI Bonds	3322	\$5,875,569	(\$102,848)	\$5,772,720
SBE/COBI Bond Interest	3326	0	0	0
<b>Total State Sources</b>		\$5,875,569	(\$102,848)	\$5,772,720
<b>LOCAL SOURCES:</b>				
District Interest and Sinking Taxes	3412	\$27,472,413	\$432,207	\$27,904,620
Interest, Including Profit on Investments	3430	2,150,000	382,553	2,532,553
Miscellaneous Local Sources	3490	0	0	0
<b>Total Local Sources</b>		29,622,413	814,760	30,437,173
<b>TOTAL ESTIMATED REVENUES</b>		\$35,497,982	\$711,912	\$36,209,894
<b>OTHER FINANCING SOURCES:</b>				
Premium on Certificates of Participation	3793	\$678,515	\$0	\$678,515
<b>Transfers In:</b>				
From Capital Projects Funds	3630	102,846,689	(1,126,838)	101,719,851
<b>Total Other Financing Sources</b>		\$103,525,204	(\$1,126,838)	\$102,398,366
<b>FUND BALANCES, JULY 1, 2005</b>	2800	\$195,830,324	\$0	\$195,830,324
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		<u>\$334,853,510</u>	<u>(\$414,926)</u>	<u>\$334,438,584</u>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Debt Service Funds**  
**Comparison of Appropriations by State Function**

	<b>Account Number</b>	<b>Revised Appropriations (1/31/2006)</b>	<b>Amendments</b>	<b>Revised Appropriations (6/30/2006)</b>
<b>DEBT SERVICE: (Function 9200)</b>				
Redemption of Principal	710	\$134,385,000	\$0	\$134,385,000
Interest	720	68,758,535	(714,166)	68,044,369
Dues and Fees	730	2,232,390	573,643	2,806,033
<b>TOTAL APPROPRIATIONS</b>		<b>\$205,375,925</b>	<b>(\$140,524)</b>	<b>\$205,235,402</b>
<b>OTHER FINANCING USES:</b>				
Payments to Refunded Bond Escrow Agent	760	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING USES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES, JUNE 30, 2006</b>	2700	<b>\$129,477,585</b>	<b>(\$274,403)</b>	<b>\$129,203,182</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<b>\$334,853,510</b>	<b>(\$414,926)</b>	<b>\$334,438,584</b>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Capital Projects Funds**  
**Comparison of Revenue by State Function**

	<b>Account Number</b>	<b>Revised Revenue (5/31/2006)</b>	<b>Amendments</b>	<b>Revised Revenue (6/30/2006)</b>
<b>ESTIMATED REVENUES</b>				
CO & DS Distributed to Districts	3321	\$1,273,633	(\$173,321)	\$1,100,312
Interest on Undistributed CO & DS	3325	0	87,887	87,887
Public Education Capital Outlay (PECO)	3391	13,853,765	0	13,853,765
Class Size Reduction/Capital Funds	3396	5,542,778	0	5,542,778
District Local Capital Improvement Tax	3413	247,656,807	3,707,866	251,364,672
Local Sales Tax	3418	109,000,000	10,101,122	119,101,122
Interest, Including Profit on Investments	3430	12,200,804	13,120,496	25,321,299
Miscellaneous Local Sources	3490	1,307,424	1,012,664	2,320,089
Impact Fees	3496	22,000,000	6,063,000	28,063,000
Refunds of Prior Year Expenditures	3497	10,996	0	10,996
<b>Total Estimated Revenues</b>		<b>\$412,846,207</b>	<b>\$33,919,714</b>	<b>\$446,765,920</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Bonds	3710	\$250,000,000	\$0	\$250,000,000
Loans	3720	0	6,474,602	6,474,602
Sale of Capital Assets	3730	2,050,497	70	2,050,567
Loss Recoveries	3740	18,492,773	(4,968,164)	13,524,609
Proceeds of Certificates of Participation	3750	227,823,617	(3,658,309)	224,165,308
Premium on Certificates of Participation	3793	0	5,697,887	5,697,887
<b>Total Other Financing Sources</b>		<b>\$498,366,887</b>	<b>\$3,546,086</b>	<b>\$501,912,973</b>
<b>FUND BALANCES, JULY 1, 2005</b>	2800	<b>\$410,695,140</b>	<b>\$0</b>	<b>\$410,695,140</b>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		<b>\$1,321,908,234</b>	<b>\$37,465,799</b>	<b>\$1,359,374,033</b>



**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Capital Projects Funds**  
**Comparison of Appropriations by State Function**

	<u>Account Number</u>	<u>Revised Appropriations (5/31/2006)</u>	<u>Amendments</u>	<u>Revised Appropriations (6/30/2006)</u>
<b>APPROPRIATIONS</b>				
<b>Appropriations: (Functions 7400/9200)</b>				
Library Books (New Libraries)	610	\$1,401,860	(\$2,500)	\$1,399,360
Audio-Visual Materials (Non-Consumable)	620	249,867	(5,580)	244,287
Buildings and Fixed Equipment	630	846,161,949	14,735,050	860,896,999
Furniture, Fixtures, and Equipment	640	91,128,384	(6,233,283)	84,895,101
Motor Vehicles (Including Buses)	650	10,503,969	14,000	10,517,969
Land	660	46,690,013	68,305	46,758,318
Improvements Other Than Buildings	670	18,538,482	779,653	19,318,134
Remodeling and Renovations	680	128,523,993	13,274,020	141,798,013
Computer Software	690	22,898,830	412,998	23,311,828
Redemption of Principal	710	4,291,858	(0)	4,291,858
Interest	720	7,510,623	0	7,510,623
Dues and Fees	730	1,627,529	11,379,353	13,006,882
<b>TOTAL APPROPRIATIONS</b>		<u>\$1,179,527,355</u>	<u>\$34,422,017</u>	<u>\$1,213,949,371</u>
<b>OTHER FINANCING USES</b>				
<b>Transfers Out: (Function 9700)</b>				
To General Fund	910	\$39,534,190	\$4,170,621	\$43,704,811
To Debt Service Funds	920	102,846,689	(1,126,838)	101,719,851
<b>TOTAL OTHER FINANCING USES</b>		<u>\$142,380,879</u>	<u>\$3,043,783</u>	<u>\$145,424,662</u>
<b>FUND BALANCES, JUNE 30, 2006</b>	2700	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<u><u>\$1,321,908,234</u></u>	<u><u>\$37,465,799</u></u>	<u><u>\$1,359,374,033</u></u>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Special Revenue Funds - Food Services - Fund 410**  
**Comparison of Revenue by State Function**

	<b>Account Number</b>	<b>Revised Revenue (1/31/2006)</b>	<b>Amendments</b>	<b>Revised Revenue (6/30/2006)</b>
<b>FEDERAL THROUGH STATE AND LOCAL:</b>				
National School Lunch Act	3260	\$29,204,599	\$122,645	\$29,327,244
U.S.D.A. Donated Foods	3265	2,800,000	183,437	2,983,437
Federal Through Local	3280	0	0	0
Miscellaneous Federal Through State	3299	0	0	0
<b>Total Federal Through State</b>		<u>\$32,004,599</u>	<u>\$306,082</u>	<u>\$32,310,681</u>
<b>STATE:</b>				
School Breakfast Supplement	3337	\$382,254	(\$33,072)	\$349,182
School Lunch Supplement	3338	536,877	(16,869)	520,008
Other Miscellaneous Revenue	3399	20,000	(20,000)	-
<b>Total State</b>		<u>\$939,131</u>	<u>(\$69,941)</u>	<u>\$869,190</u>
<b>LOCAL:</b>				
Interest, Including Profit on Investment	3430	\$415,612	\$128,751	\$544,363
Gifts, Grants and Bequests	3440	0	0	0
Food Service	3450	23,222,979	(166,928)	23,056,051
Other Miscellaneous Local Sources	3495	396,218	47,912	444,130
<b>Total Local</b>		<u>\$24,034,809</u>	<u>\$9,735</u>	<u>\$24,044,544</u>
<b>TOTAL ESTIMATED REVENUES</b>		<u>\$56,978,539</u>	<u>\$245,876</u>	<u>\$57,224,415</u>
<b>OTHER FINANCING SOURCES:</b>				
Loss Recoveries	3740	-	343,068	343,068
<b>Total Other Financing Sources</b>		<u>\$0</u>	<u>\$343,068</u>	<u>\$343,068</u>
<b>FUND BALANCE, JULY 1, 2005</b>	2800	<u>\$16,535,886</u>	<u>\$0</u>	<u>\$16,535,886</u>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<u><u>\$73,514,425</u></u>	<u><u>\$588,944</u></u>	<u><u>\$74,103,369</u></u>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Special Revenue Funds - Food Services - Fund 410**  
**Comparison of Appropriations by State Function**

	<b>Account Number</b>	<b>Revised Appropriations (1/31/2006)</b>	<b>Amendments</b>	<b>Revised Appropriations (6/30/2006)</b>
<b>FOOD SERVICES: (Function 7600)</b>				
Salaries	100	\$16,863,312	\$1,200,000	\$18,063,312
Employee Benefits	200	10,510,416	(600,000)	9,910,416
Purchased Services	300	5,128,639	(1,069,000)	4,059,639
Energy Services	400	601,200	400,000	1,001,200
Materials and Supplies	500	22,320,088	244,216	22,564,304
Capital Outlay	600	812,245	100,000	912,245
Other Expenses	700	1,869,250	(31,000)	1,838,250
<b>TOTAL APPROPRIATIONS</b>		<b>\$58,105,150</b>	<b>\$244,216</b>	<b>\$58,349,366</b>
<b>OTHER FINANCING USES:</b>				
<b>Transfers Out (Function 9700)</b>				
To General Fund	910	\$0	\$0	\$0
To Capital Projects Funds	930	0	0	0
<b>TOTAL OTHER FINANCING USES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE, JUNE 30, 2006</b>	2700	<b>\$15,409,275</b>	<b>\$344,728</b>	<b>\$15,754,003</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>\$73,514,425</b>	<b>\$588,944</b>	<b>\$74,103,369</b>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Special Revenue Funds - Other Federal Programs - Fund 420**  
**Comparison of Revenue by State Function**

	<b>Account Number</b>	<b>Revised Revenue (5/31/2006)</b>	<b>Amendments</b>	<b>Revised Revenue (6/30/2006)</b>
<b>FEDERAL DIRECT</b>				
Miscellaneous Federal Direct	3199	\$11,420,942	\$0	\$11,420,942
<b>Total Federal Direct</b>		\$11,420,942	\$0	\$11,420,942
<b>FEDERAL THROUGH STATE</b>				
Vocational Education Acts	3201	\$1,985,070	\$0	\$1,985,070
Workforce Investment Act	3220	0	0	0
Eisenhower Math and Science	3226	62,004	0	62,004
Drug Free Schools	3227	0	0	0
Individuals w/Disabilities Educ. Act (IDEA)	3230	46,062,980	0	46,062,980
Elem. And Secondary Educ. Act, Title I	3240	46,340,976	0	46,340,976
Adult General Education	3251	1,201,100	0	1,201,100
Elem. and Secondary Educ. Act, Title VI	3270	1,173,980	0	1,173,980
Miscellaneous Federal Through State	3299	30,889,030	73,900	30,962,930
<b>Total Federal Through State</b>		\$127,715,140	\$73,900	\$127,789,040
<b>STATE</b>				
Other Miscellaneous State Revenue	3399	\$4,920,192	\$0	\$4,920,192
<b>Total State</b>		\$4,920,192	\$0	\$4,920,192
<b>LOCAL</b>				
Interest, Including Profit on Investments	3430	\$0	\$0	\$0
Gifts, Grants & Bequests	3440	13,994,515	(17,904)	13,976,610
Other Miscellaneous Local Sources	3495	17,749	0	17,749
<b>Total Local</b>		\$14,012,264	(\$17,904)	\$13,994,359
<b>TOTAL ESTIMATED REVENUES</b>		\$158,068,537	\$55,996	\$158,124,532
<b>FUND BALANCE, JULY 1, 2005</b>	2800	\$2,294,556	\$0	\$2,294,556
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		\$160,363,093	\$55,996	\$160,419,089

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Special Revenue Funds - Other Federal Programs - Fund 420**  
**Comparison of Appropriations by State Function**

	<b>Account Number</b>	<b>Revised Appropriations (5/31/2006)</b>	<b>Amendments</b>	<b>Revised Appropriations (6/30/2006)</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	\$72,752,589	\$428,200	\$73,180,789
Pupil Personnel Services	6100	15,039,645	(142,727)	14,896,919
Instructional Media Services	6200	498,449	(4,151)	494,298
Instructional and Curriculum Development	6300	29,011,959	(48,469)	28,963,490
Instructional Staff Training	6400	23,149,082	(92,695)	23,056,387
Instruction Related Technology	6500	357,536	(6,544)	350,992
Board	7100	0	0	0
General Administration	7200	3,211,348	(10,923)	3,200,425
School Administration	7300	1,566,625	(160,478)	1,406,147
Facilities Acquisition & Construction	7400	1,631,987	(44,327)	1,587,659
Fiscal Affairs	7500	150,527	5,378	155,905
Food Services	7600	0	0	0
Central Services	7700	811,957	(78,074)	733,883
Pupil Transportation Services	7800	2,595,451	25,703	2,621,153
Operation of Plant	7900	3,934,049	84,591	4,018,640
Maintenance of Plant	8100	65,953	(13,444)	52,509
Administrative Technology Services	8200	0	0	0
Community Services	9100	5,585,937	113,956	5,699,893
<b>TOTAL APPROPRIATIONS</b>		<b>\$160,363,093</b>	<b>\$55,996</b>	<b>\$160,419,089</b>
<b>OTHER FINANCING USES</b>				
Transfers Out: (Function 9700)				
To General Fund	910	\$0	\$0	\$0
Interfund	950	0	0	0
<b>TOTAL OTHER FINANCING USES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE, JUNE 30, 2006</b>	2700	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$160,363,093</b>	<b>\$55,996</b>	<b>\$160,419,089</b>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Internal Service Fund - Maintenance**  
**Comparison of Revenue by State Function**

	<b>Account Number</b>	<b>Revised Revenue (1/31/2006)</b>	<b>Amendments</b>	<b>Revised Revenue (6/30/2006)</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	3481	\$28,105,318	(\$556,474)	\$27,548,844
Charges for Sales	3482	0	0	0
Premium Revenue	3484	0	0	0
<b>Total Operating Revenues</b>		<u>\$28,105,318</u>	<u>(\$556,474)</u>	<u>\$27,548,844</u>
<b>NONOPERATING REVENUES:</b>				
Interest, Including Profit on Investment	3430	\$30,000	\$24,887	\$54,887
Loss Recoveries	3740	0	41,204	41,204
<b>Total Nonoperating Revenues</b>		<u>\$30,000</u>	<u>\$66,091</u>	<u>\$96,091</u>
<b>TRANSFERS IN:</b>				
Transfers from General Fund	3610	\$0	\$0	\$0
<b>Total Transfers In</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>NET ASSETS, JULY 1, 2005</b>	2880	<u>\$24,764</u>	<u>\$0</u>	<u>\$24,764</u>
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS</b>		<u><u>\$28,160,082</u></u>	<u><u>(\$490,383)</u></u>	<u><u>\$27,669,698</u></u>

**THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA**  
**2005-2006 Year-End Budget Amendment**  
**Internal Service Fund - Maintenance**  
**Comparison of Appropriations by State Function**

	<b>Account Number</b>	<b>Revised Appropriations (1/31/2006)</b>	<b>Amendments</b>	<b>Revised Appropriations (6/30/2006)</b>
<b>OPERATING EXPENSES: (Function 9900)</b>				
Salaries	100	\$20,826,569	(\$46,621)	\$20,779,948
Employee Benefits	200	6,964,249	(230,680)	6,733,569
Purchased Services	300	344,500	(213,311)	131,189
Energy Services	400	0	0	0
Materials and Supplies	500	0	0	0
Capital Outlay	600	0	0	0
Other Expenses	700	0	0	0
<b>Total Operating Expenses</b>		<b>\$28,135,318</b>	<b>(\$490,613)</b>	<b>\$27,644,706</b>
<b>NONOPERATING EXPENSES: (Function 9900)</b>				
Interest Expense	720	\$0	\$0	\$0
<b>Total Nonoperating Expenses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS OUT:</b>				
Transfers to General Fund	910	\$0	\$0	\$0
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET ASSETS, JUNE 30, 2006</b>	<b>2780</b>	<b>\$24,764</b>	<b>\$229</b>	<b>\$24,993</b>
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS</b>				
		<b>\$28,160,082</b>	<b>(\$490,383)</b>	<b>\$27,669,698</b>