

BOARD AGENDA ITEM

January 28, 2014

SUBJECT:

Budget Adjustment #3; Fund # 2, 3, 8 and 9 (FY14)

BACKGROUND INFORMATION:

Periodically during the fiscal year, the Division of Fiscal Services submits adjustments to the approved budget as may be required in the conduct of operations.

ADMINISTRATIVE CONSIDERATION:

FUND #2 (Special Revenue) Budgeted revenue and expenditures for Migrant, School Improvement, and SC School Climate should be increased to reflect FY13 carryover. Budgeted revenue and expenditures for Title I, Neglected & Delinquent, 21st Century, Language Instruction, and Improving Teacher Quality should be increased to reflect FY13 carryover and current allocation. Budgeted revenue and expenditures for Vocational Education should be increased to reflect current allocation. Adult Education-Federal should be decreased to reflect current allocation.

FUND #3 (EIA/Act 135) Budgeted revenue and expenditures for the following funds should be increased to reflect FY13 carryover amounts: ADEPT, Arts in Education, Professional Development, Students At-Risk of School Failure, Gifted Students, Reading, and MMGW/HSTW. Budgeted revenue and expenditures for the following funds should be increased to reflect FY13 carryover and current allocation: Career and Technology Equipment, Consolidated Adult Education, School-To-Work, and Aid to Districts. Budgeted revenue and expenditures for the following funds should be increased to reflect current allocation: Technology Support and Early Childhood. Budgeted revenue and expenditures for the following funds should be decreased to reflect current allocation: Science Kits, National Board Certification Average Pay, Employer Contributions, and Teacher Supply.

FUND #8 and #9 (Special Revenue) Budgeted revenue and expenditures for Homework Centers should be increased to reflect current allocation. Budgeted revenue and expenditures for 12-Month Agriculture funds should be decreased to reflect current allocation. Budgeted revenue and expenditures for the following funds should be increased to reflect current allocation: Education License Plates, Career Specialist, Student Health and Fitness-PE, K-5 Enhancement and 6-8 Enhancement. Budgeted revenue and expenditures for Student Health and Fitness-Nurses should be decreased to reflect current allocation.

RECOMMENDATION:

Approve Budget Adjustment #3; Fund # 2, 3, 8 and 9 (FY14)

ATTACHMENT:

Budget Adjustment #3; Fund # 2, 3, 8 and 9 (FY14)

PREPARED BY:

Marion O. Traxler III
Mollie K. Watson

Fund #2 (Special Revenue)

To increase budgeted revenue and expenditures for Title I-Migrant to reflect FY13 carryover funds.

Revenue:

235.000.004310.000.000	Title I-Migrant	\$	42,402.32
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Expenditures:

235.1xx.100000.xxx.000	Salaries	\$	7,325.62
235.1xx.200000.xxx.000	Fringe Benefits		5,334.88
235.1xx.300000.xxx.000	Purchase Services		2,705.23
235.1xx.400000.xxx.000	Supplies		21,209.28
235.2xx.100000.xxx.000	Salaries		1,182.14
235.2xx.200000.xxx.000	Fringe Benefits		1,885.79
235.2xx.300000.xxx.000	Purchase Services		1,966.26
235.2xx.400000.xxx.000	Supplies		(0.28)
235.4xx.700000.xxx.000	Indirect Costs		793.40
		\$	<u>42,402.32</u>

To increase budgeted revenue and expenditures for School Improvement to reflect FY13 carryover funds.

Revenue:

237.000.004310.000.000	School Improvement	\$	673,407.46
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Expenditures:

237.1xx.100000.xxx.000	Salaries	\$	144,082.00
237.1xx.200000.xxx.000	Fringe Benefits		47,714.00
237.1xx.400000.xxx.000	Supplies		45,333.80
237.1xx.500000.xxx.000	Equipment		46,360.00
237.2xx.100000.xxx.000	Salaries		267,165.00
237.2xx.200000.xxx.000	Fringe Benefits		99,496.00
237.2xx.300000.xxx.000	Purchase Services		6,605.70
237.2xx.400000.xxx.000	Supplies		472.96
237.4xx.700000.xxx.000	Indirect Costs		16,178.00
		\$	<u>673,407.46</u>

To increase budgeted revenue and expenditures for SC School Climate to reflect FY13 carryover funds.

Revenue:

240.000.004940.000.000	SC School Climate	\$	47,913.06
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Expenditures:

240.1xx.100000.xxx.000	Salaries	\$	24,453.90
240.1xx.200000.xxx.000	Fringe Benefits		7,365.95
240.1xx.400000.xxx.000	Supplies		9,104.66
240.2xx.300000.xxx.000	Purchase Services		6,988.55
		\$	<u>47,913.06</u>

To increase budgeted revenue and expenditures for Title I to reflect FY13 carryover funds and current allocation.

Revenue:

201.000.004310.000.000	Title I	\$ 1,045,774.00
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Expenditures:

201.1xx.100000.xxx.000	Salaries	\$ 8,735.00
201.1xx.200000.xxx.000	Fringe Benefits	(9,933.00)
201.1xx.300000.xxx.000	Purchase Services	513,460.00
201.1xx.400000.xxx.000	Supplies	153,719.00
201.1xx.500000.xxx.000	Equipment	6,355.00
201.2xx.100000.xxx.000	Salaries	62,266.00
201.2xx.200000.xxx.000	Fringe Benefits	38,812.00
201.2xx.300000.xxx.000	Purchase Services	181,049.00
201.2xx.400000.xxx.000	Supplies	16,850.00
201.2xx.500000.xxx.000	Equipment	13,000.00
201.2xx.600000.xxx.000	Student Activities	1,500.00
201.4xx.700000.xxx.000	Indirect Costs	59,961.00
		<u>\$ 1,045,774.00</u>

To increase budgeted revenue and expenditures for Neglected & Delinquent to reflect FY13 carryover funds and current allocation.

Revenue:

221.000.004310.000.000	Neglected & Delinquent	\$ 2,462.49
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Expenditures:

221.1xx.400000.xxx.000	Supplies	\$ 779.23
221.2xx.100000.xxx.000	Salaries	1,374.78
221.2xx.200000.xxx.000	Fringe Benefits	481.18
221.2xx.300000.xxx.000	Purchase Services	(2,144.00)
221.2xx.400000.xxx.000	Supplies	1,971.30
		<u>\$ 2,462.49</u>

To increase budgeted revenue and expenditures for 21st Century to reflect FY13 carryover funds and current allocation.

Revenue:

224.000.004924.000.000	21st Century	\$ 29,860.00
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Expenditures:

224.1xx.100000.xxx.000	Salaries	\$ 11,749.13
224.1xx.300000.xxx.000	Purchase Services	18,025.00
224.1xx.400000.xxx.000	Supplies	85.87
		<u>\$ 29,860.00</u>

To increase budgeted revenue and expenditures for Language Instruction to reflect FY13 carryover funds and current allocation.

Revenue:

264.000.004341.000.000	Language Instruction	\$	13,640.33
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Expenditures:

264.1xx.100000.xxx.000	Salaries	\$	(1,070.87)
264.1xx.200000.xxx.000	Fringe Benefits		2,182.91
264.1xx.400000.xxx.000	Supplies		3,151.47
264.2xx.100000.xxx.000	Salaries		(5.67)
264.2xx.200000.xxx.000	Fringe Benefits		1,237.67
264.2xx.300000.xxx.000	Purchase Services		7,709.73
264.2xx.400000.xxx.000	Supplies		435.09
		\$	<u>13,640.33</u>

To increase budgeted revenue and expenditures for Improving Teacher Quality to reflect FY13 carryover funds and current allocation.

Revenue:

267.000.004351.000.000	Improving Teacher Quality	\$	293,365.33
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Expenditures:

267.1xx.100000.xxx.000	Salaries	\$	1,251.13
267.1xx.200000.xxx.000	Fringe Benefits	\$	42,144.44
267.2xx.100000.xxx.000	Salaries	\$	34,887.60
267.2xx.200000.xxx.000	Fringe Benefits	\$	8,183.96
267.2xx.300000.xxx.000	Purchase Services	\$	193,234.18
267.2xx.400000.xxx.000	Supplies	\$	12,052.53
267.4xx.700000.xxx.000	Indirect Cost		1,611.49
		\$	<u>293,365.33</u>

To increase budgeted revenue and expenditures for Vocational Education to reflect current allocation.

Revenue:

207.000.004210.000.000	Vocational Education	\$	25,435.00
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Expenditures:

207.1xx.500000.xxx.000	Equipment	\$	25,435.00
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To decrease budgeted revenue and expenditures for Adult Education-Federal to reflect current allocation.

Revenue:

243.000.004410.000.000	Adult Education-Federal	\$	(22,750.00)
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Expenditures:

243.1xx.100000.xxx.000	Salaries	\$	(22,750.00)
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Fund #3 (EIA)

To increase budgeted revenue and expenditures for ADEPT to reflect FY13 carryover.

Revenue:

302.000.003502.000.000	ADEPT	\$	25,386.33
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Expenditures:

302.1xx.100000.xxx.000	Salaries	\$	15,500.00
302.1xx.200000.xxx.000	Fringe Benefits		3,260.43
302.2xx.300000.xxx.000	Purchase Services		608.81
302.2xx.400000.xxx.000	Supplies		6,017.09
		\$	<u>25,386.33</u>

To increase budgeted revenue and expenditures for Arts in Education to reflect FY13 carryover.

Revenue:

309.000.003509.000.000	Arts in Education	\$	2,178.04
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Expenditures:

309.1xx.100000.xxx.000	Salaries	\$	390.83
309.1xx.200000.xxx.000	Fringe Benefits		78.81
309.1xx.300000.xxx.000	Purchase Services		785.00
309.1xx.400000.xxx.000	General, Supplies		30.54
309.2xx.300000.xxx.000	Purchase Services		892.86
		\$	<u>2,178.04</u>

To increase budgeted revenue and expenditures for Professional Development to reflect FY13 carryover.

Revenue:

311.000.003511.000.000	Professional Development	\$	74,172.16
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Expenditures:

311.2xx.100000.xxx.000	Salaries	\$	32,526.62
311.2xx.200000.xxx.000	Fringe Benefits		12,187.96
311.2xx.300000.xxx.000	Purchase Services		12,839.49
311.2xx.400000.xxx.000	Supplies		16,618.09
		\$	<u>74,172.16</u>

To increase budgeted revenue and expenditures for Students At Risk of School Failure to reflect FY13 carryover.

Revenue:

338.000.003538.000.000	Students At Risk of School Failure	\$	2,828,987.47
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Expenditures:

338.1xx.100000.xxx.000	Salaries	\$	2,826,461.86
338.1xx.200000.xxx.000	Fringe Benefits		2,525.61
		\$	<u>2,828,987.47</u>

To increase budgeted revenue and expenditures for Gifted Students to reflect FY13 carryover.

Revenue:

344.000.003544.000.000	Gifted Students	\$	57,199.28
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Expenditures:

344.1xx.100000.xxx.000	Salaries	\$	41,277.25
344.1xx.200000.xxx.000	Fringe Benefits		9,266.29
344.1xx.300000.xxx.000	Purchase Services		1,996.12
344.1xx.400000.xxx.000	Supplies		3,427.16
344.1xx.500000.xxx.000	Equipment		638.90
344.2xx.300000.xxx.000	Purchase Services		593.56
		\$	<u>57,199.28</u>

To increase budgeted revenue and expenditures for Reading to reflect FY13 carryover.

Revenue:

358.000.003558.000.000	Reading	\$	96,400.44
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Expenditures:

358.1xx.400000.xxx.000	Supplies	\$	1,920.65
358.2xx.100000.xxx.000	Salaries		61,275.10
358.2xx.200000.xxx.000	Fringe Benefits		18,507.62
358.2xx.300000.xxx.000	Purchase Services		7,456.49
358.2xx.400000.xxx.000	Supplies		4,840.58
358.2xx.500000.xxx.000	Equipment		2,400.00
		\$	<u>96,400.44</u>

To increase budgeted revenue and expenditures for MMGW/HSTW to reflect FY13 carryover.

Revenue:

378.000.003578.000.000	MMGW/HSTW	\$	124,339.88
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Expenditures:

378.2xx.300000.xxx.000	Purchase Services	\$	124,339.88
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To increase budgeted revenue and expenditures for Career & Technology Equipment to reflect FY13 carryover and current allocation.

Revenue:

325.000.003525.000.000	Career & Technology Equipment	\$	2,126.55
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Expenditures:

325.1xx.300000.xxx.000	Purchase Services	\$	3,558.00
325.1xx.400000.xxx.000	Supplies		(1,749.18)
325.1xx.500000.xxx.000	Equipment		317.73
		\$	<u>2,126.55</u>

To increase budgeted revenue and expenditures for Consolidated Adult Education to reflect FY13 carryover and current allocation.

Revenue:

356.000.003556.000.000	Consolidated Adult Education	\$	97,449.49
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Expenditures:

356.1xx.100000.xxx.000	Salaries	\$	48,026.27
356.1xx.200000.xxx.000	Fringe Benefits		23,001.06
356.1xx.300000.xxx.000	Purchase Services		2,028.99
356.1xx.400000.xxx.000	Supplies		18,976.18
356.2xx.100000.xxx.000	Salaries		2,795.17
356.2xx.300000.xxx.000	Purchase Services		2,621.82
		\$	<u>97,449.49</u>

To increase budgeted revenue and expenditures for School-to-Work to reflect FY13 carryover and current allocation.

Revenue:

392.000.003592.000.000	School-to-Work	\$	62,193.99
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Expenditures:

392.2xx.100000.xxx.000	Salaries	\$	41,721.45
392.2xx.200000.xxx.000	Fringe Benefits		14,884.54
392.2xx.300000.xxx.000	Purchase Services		5,588.00
		\$	<u>62,193.99</u>

To increase budgeted revenue and expenditures for Aid to Districts to reflect FY13 carryover and current allocation.

Revenue:

397.000.003597.000.000	Aid to Districts	\$	670,294.03
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Expenditures:

397.1xx.100000.xxx.000	Salaries	\$	305,127.00
397.4xx.700000.xxx.000	Transfers		365,167.03
		\$	<u>670,294.03</u>

To increase budgeted revenue and expenditures for Technology Support to reflect current allocation.

Revenue:

305.000.003505.000.000	Technology Support	\$	45,777.50
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Expenditures:

305.4xx.700000.xxx.000	Transfers	\$	45,777.50
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To increase budgeted revenue and expenditures for Early Childhood to reflect current allocation.

Revenue:

340.000.003540.000.000	Early Childhood	\$	46,781.00
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Expenditures:

340.1xx.200000.xxx.000	Fringe Benefits	\$	46,781.00
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To decrease budgeted revenue and expenditures for Refurbished Science Kits to reflect current allocation.

Revenue:

326.000.003526.000.000	Refurbished Science Kits	\$	(20,866.49)
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Expenditures:

326.4xx.700000.xxx.000	Transfers	\$	(20,866.49)
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To decrease budgeted revenue and expenditures for National Board Certification to reflect current allocation.

Revenue:

332.000.003532.000.000	National Board Certification	\$	(80,136.00)
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Expenditures:

332.1xx.100000.xxx.000	Salaries	\$	(91,111.50)
332.1xx.200000.xxx.000	Fringe Benefits		1,737.74
332.2xx.100000.xxx.000	Salaries		7,500.00
332.2xx.200000.xxx.000	Fringe Benefits		1,737.76
		\$	<u>(80,136.00)</u>

To decrease budgeted revenue and expenditures for Employer Contributions to reflect current allocation.

Revenue:

355.000.003555.000.000	Employer Contributions	\$	(39,141.00)
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Expenditures:

355.4xx.700000.xxx.000	Transfers	\$	(39,141.00)
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To decrease budgeted revenue and expenditures for Teacher Supply to reflect current allocation.

Revenue:

377.000.003577.000.000	Teacher Supply	\$	(1,375.00)
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Expenditures:

377.1xx.400000.xxx.000	Supplies	\$	(1,375.00)
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Funds #8 (Special Revenue)

To increase budgeted revenue and expenditures for miscellaneous special revenue donations to reflect FY13 carryover.

Revenue:

801.000.001999.000.000	Staff Development	\$	12,094.62
808.000.001999.000.000	IMC Receipts		4,468.11
810.000.001920.000.000	Career Center Donations		6,531.26
817.000.001920.000.000	Public Education Partners		346.77
820.000.001330.000.000	Adult Education Program Income		27,902.77
832.000.001930.000.000	Medicaid-Nurses Only		169,279.13
840.000.001920.000.000	i3 Grant		18,985.12
844.000.001999.000.000	Crescent Cities Parenting Program		28,590.00
845.000.001999.000.000	Freedman Daycare		110,845.52
849.000.001920.000.000	Aiken Elementary Donations		8,849.98
853.000.001920.000.000	East Aiken Donations		15,001.05
856.000.001920.000.000	North Aiken Donations		3,018.30
861.000.001920.000.000	Aiken High Donations		36.47
864.000.001920.000.000	Hammond Hill Donations		1,934.07
866.000.001920.000.000	North Augusta Elementary Donations		2,250.00
870.000.001920.000.000	Byrd Donations		765.93
871.000.001920.000.000	Cleanwater Donations		1,311.25
873.000.001920.000.000	Jefferson Elementary Donations		1,615.45
876.000.001920.000.000	Leavelle McCampbell Middle Donations		350.14
878.000.001920.000.000	Midland Valley High Donations		1,180.55
882.000.001920.000.000	RSM High Donations		351.42
883.000.001920.000.000	Wagner-Salley Donations		148.27
889.000.001920.000.000	Silver Bluff High Donations		1,250.00
890.000.001920.000.000	Greendale Elementary Donations		8,517.56
891.000.001920.000.000	District Office Donations		37.00
892.000.001999.000.000	Scholarship America Grant		822.09
898.000.001999.000.000	Transportation Donations		691.04
		\$	<u>427,173.87</u>

Expenditures:

801.2xx.100000.xxx.000	Salaries	\$	600.00
801.2xx.200000.xxx.000	Fringe Benefits		129.44
801.2xx.300000.xxx.000	Purchase Services		8,438.07
801.2xx.400000.xxx.000	Supplies		1,727.11
801.2xx.600000.xxx.000	Student Activity		1,200.00
808.2xx.300000.xxx.000	Purchase Services		1,156.61
808.2xx.400000.xxx.000	Supplies		3,311.50
810.1xx.400000.xxx.000	Supplies		6,531.26
817.1xx.400000.xxx.000	Supplies		346.77
820.1xx.400000.xxx.000	Supplies		27,902.77
832.2xx.100000.xxx.000	Salaries		121,915.01
832.2xx.200000.xxx.000	Fringe Benefits		42,700.93
832.2xx.300000.xxx.000	Purchase Services		4,663.19
840.1xx.400000.xxx.000	Supplies		5,456.15
840.2xx.300000.xxx.000	Purchase Services		13,528.97
844.1xx.400000.xxx.000	Supplies		3,045.00
844.3xx.100000.xxx.000	Salaries		19,058.00
844.3xx.200000.xxx.000	Fringe Benefits		6,487.00
845.1xx.400000.xxx.000	Supplies		11,965.66
845.2xx.300000.xxx.000	Purchased Services		2,645.17
845.2xx.400000.xxx.000	Supplies		5,441.51
845.2xx.600000.xxx.000	Student Activity		894.05
845.3xx.100000.xxx.000	Salaries		71,743.94
845.3xx.200000.xxx.000	Fringe Benefits		17,923.58
845.3xx.300000.xxx.000	Purchased Services		119.69
845.3xx.600000.xxx.000	Dues and Fees		111.92
849.1xx.300000.xxx.000	Purchased Services		200.00
849.1xx.400000.xxx.000	Supplies		7,068.09
849.1xx.500000.xxx.000	Equipment		128.41
849.2xx.300000.xxx.000	Purchase Services		1,453.48
853.1xx.300000.xxx.000	Purchase Services		15,001.05
856.1xx.400000.xxx.000	Supplies		3,018.30

861.1xx.400000.xxx.000	Supplies	36.47
864.1xx.400000.xxx.000	Supplies	1,500.00
864.2xx.300000.xxx.000	Purchase Services	434.07
866.1xx.400000.xxx.000	Supplies	2,250.00
870.1xx.400000.xxx.000	Supplies	765.93
871.1xx.400000.xxx.000	Supplies	1,311.25
873.1xx.400000.xxx.000	Supplies	1,615.45
876.1xx.400000.xxx.000	Supplies	309.73
876.2xx.300000.xxx.000	Purchase Services	40.41
878.1xx.400000.xxx.000	Supplies	1,180.55
882.1xx.400000.xxx.000	Supplies	55.59
882.2xx.400000.xxx.000	Supplies	295.83
883.1xx.400000.xxx.000	Supplies	57.60
883.2xx.600000.xxx.000	Student Activity	90.67
889.2xx.400000.xxx.000	Supplies	1,250.00
890.1xx.400000.xxx.000	Supplies	6,601.30
890.3xx.400000.xxx.000	Supplies	1,916.26
891.2xx.400000.xxx.000	Supplies	37.00
892.1xx.400000.xxx.000	Supplies	822.09
898.2xx.400000.xxx.000	Supplies	691.04
		<u>\$ 427,173.87</u>

To increase budgeted revenue and expenditures for Homework Centers to reflect current allocation.

<u>Revenue:</u>		
818.000.001920.000.000	Homework Centers	\$ 18,250.00
<u>Expenditures:</u>		
818.1xx.100000.xxx.000	Salaries	\$ 13,750.00
818.1xx.400000.xxx.000	Supplies	4,500.00
		<u>\$ 18,250.00</u>

To decrease budgeted revenue and expenditures for 12 Month Agriculture to reflect the current allocation.

<u>Revenue:</u>		
821.000.001920.000.000	12-Month Agriculture	\$ (1,640.09)
<u>Expenditures:</u>		
821.1xx.100000.xxx.000	Salaries	\$ (1,640.09)

Fund #9 (Special Revenue)

To increase budgeted revenue and expenditures for Education License Plates to reflect current allocation.

Revenue:

919.000.003193.000.000	Education License Plates	\$	9,968.88
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Expenditures:

919.1xx.400000.xxx.000	Supplies	\$	259.83
919.1xx.500000.xxx.000	Equipment		9,709.05
		\$	<u>9,968.88</u>

To increase budgeted revenue and expenditures for Career Specialist to reflect current allocation.

Revenue:

928.000.003118.000.000	Career Specialists	\$	149,616.00
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Expenditures:

928.2xx.100000.xxx.000	Salaries	\$	119,845.25
928.2xx.200000.xxx.000	Fringe Benefits		30,070.75
		\$	<u>149,916.00</u>

To increase budgeted revenue and expenditures for Student Health & Fitness-PE to reflect current allocation.

Revenue:

937.000.003127.000.000	Student Health & Fitness-PE	\$	68,577.12
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Expenditures:

937.1xx.100000.xxx.000	Salaries	\$	68,577.12
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To increase budgeted revenue and expenditures for K-5 Enhancement to reflect current allocation.

Revenue:

960.000.003610.000.000	K-5 Enhancement	\$	32,347.63
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Expenditures:

960.1xx.200000.xxx.000	Fringe Benefits	\$	32,347.63
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To increase budgeted revenue and expenditures for 6-8 Enhancement to reflect current allocation.

Revenue:

967.000.003607.000.000	6-8 Enhancement	\$	204.22
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Expenditures:

967.1xx.100000.xxx.000	Salaries	\$	204.22
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To decrease budgeted revenue and expenditures for Student Health & Fitness-Nurses to reflect current allocation.

Revenue:

936.000.003136.000.000	Student Health & Fitness-Nurses	\$	(11,373.01)
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Expenditures:

936.2xx.100000.xxx.000	Salaries	\$	(11,374.00)
936.2xx.200000.xxx.000	Fringe Benefits		0.99
		\$	<u>(11,373.01)</u>