

# January 2016 Budget Amendments

## General Purpose – Fund 141

BOARD OF EDUCATION SERVICES						
72310-11800	Secretary to Board	\$ -	\$ -	\$ -	\$ -	
72310-18900	Other Salaries & Wages	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	
72310-20100	Social Security	\$ 804.00	\$ 850.00	\$ 756.00	\$ 756.00	
72310-20400	State Retirement	\$ -	\$ -	\$ -	\$ -	
72310-20600	Life Insurance - Retirees	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	
72310-20700	Health Insurance - Retirees	\$ 25,000.00	\$ 25,000.00	\$ 100,000.00	\$ 88,000.00	
72310-21200	Medicare	\$ 174.00	\$ 145.00	\$ 174.00	\$ 174.00	
72310-21500	OPEB - GASB Trust	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00 (Fund Balance)
	<b>SUBTOTAL SALARY &amp; FRINGES</b>	\$ 39,978.00	\$ 39,995.00	\$ 112,930.00	\$ 102,930.00	
72310-30500	Audit Services	\$ 3,945.00	\$ 3,945.00	\$ 3,945.00	\$ 4,500.00	
72310-32000	Dues & Memberships	\$ 3,800.00	\$ 1,000.00	\$ 3,800.00	\$ 3,800.00	
72310-33100	Legal Services	\$ 50,000.00	\$ 50,000.00	\$ 55,000.00	\$ 55,000.00	
72310-35500	Travel	\$ 8,000.00	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00	
72310-49900	Other Supplies and Materials	\$ 250.00	\$ 250.00	\$ 476.00	\$ 2,976.00	
72310-50500	Judgments	\$ -	\$ -	\$ -	\$ -	
72310-50600	Liability Insurance	\$ 8,339.00	\$ 8,339.00	\$ 8,339.00	\$ 8,738.63	
72310-50800	Premium on Corporate Surety Bonds	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	
72310-51000	Trustee Commissions	\$ -	\$ -	\$ -	\$ -	
72310-51300	Worker's Compensation Insurance	\$ 17,039.00	\$ 17,039.00	\$ 17,039.00	\$ 20,207.51	
72310-52400	In-Service/Staff Development	\$ 2,000.00	\$ -	\$ 3,500.00	\$ 3,500.00	
72310-59900	Other Charges	\$ 223,190.00	\$ 209,036.00	\$ 217,440.00	\$ 215,816.86	
	<b>SUBTOTAL SERVICES</b>	\$ 321,563.00	\$ 299,609.00	\$ 322,539.00	\$ 322,539.00	
<b>TOTAL BOARD OF EDUCATION SERVICES</b>		\$ 361,541.00	\$ 339,604.00	\$ 435,469.00	\$ 425,469.00	

## Federal Projects – Fund 142

LAKELAND SCHOOL SYSTEM		FEDERAL PROJECTS REVENUES				These changes are per eplan. Grant budgets should be changed to the highlighted numbers.
ACCOUNT	DESCRIPTION	2014-15	2014-15	2015-16	2015-16	
		AMENDED BUDGET	ESTIMATED ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	
142-47114-00000-000-0000-7010	Healthy Hunger Free Kids Act	\$ -	\$ -	\$ -	\$ 450.00	
142-47141-00000-000-0000-1005	Title I-A	\$ 62,389.00	\$ 60,238.20	\$ 65,206.00	\$ 65,206.00	\$ 64,486.80
142-47143-00000-000-0000-9005	IDEA	\$ 157,663.00	\$ 141,298.32	\$ 168,739.00	\$ 168,739.00	\$ 182,193.30
142-47145-00000-000-0000-9105	IDEA Preschool	\$ 6,005.00	\$ 2,937.16	\$ 5,453.00	\$ 5,453.00	\$ 8,570.84
142-47189-00000-000-0000-2005	TITLE II	\$ 16,851.00	\$ 12,709.17	\$ 31,846.00	\$ 31,846.00	\$ 37,257.86
142-47591-00000-000-0000-9036	IDEA Discretionary Supplement	\$ -	\$ -	\$ -	\$ 3,239.35	
142-47592-00000-000-0000-3205	TITLE III Immigrant Supplement	\$ -	\$ -	\$ -	\$ 1,877.97	
142-47990-00000-000-0000-7015	Impact Aid	\$ -	\$ -	\$ -	\$ 4,790.90	
	<b>TOTAL REVENUES</b>	\$ 242,908.00	\$ 217,182.85	\$ 271,244.00	\$ 281,602.22	
LAKELAND SCHOOL SYSTEM		FEDERAL PROJECT EXPENDITURES				
ACCOUNT	DESCRIPTION	2014-15	2014-15	2015-16	2015-16	
		AMENDED BUDGET	ESTIMATED ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	
<b>REGULAR INSTRUCTION</b>						
142-71100-11600-000-0116-1005	Title I-A Teachers	\$ 51,137.00	\$ 51,197.10	\$ 51,137.00	\$ 51,137.00	
142-71100-20100-000-0116-1005	Title I-A Social Security	\$ 3,251.00	\$ 3,250.63	\$ 3,170.00	\$ 3,170.00	
142-71100-20400-000-0116-1005	Title I-A State Retirement	\$ 4,623.00	\$ 4,456.94	\$ 4,623.00	\$ 4,623.00	
142-71100-20600-000-0116-1005	Title I-A Life Insurance	\$ 250.00	\$ 206.62	\$ 250.00	\$ 250.00	
142-71100-21200-000-0116-1005	Title I-A Employer Medicare	\$ 660.00	\$ 619.45	\$ 741.00	\$ 741.00	
142-71100-42900-000-0116-1005	Title I-A Instructional Supplement	\$ 2,468.00	\$ 686.44	\$ 5,285.00	\$ 5,285.00	\$ 4,565.80
142-71100-19500-000-0116-2005	TITLE II Sub Teachers - Certified	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	
142-71100-42900-000-0116-2005	TITLE II Instructional Supplies and Materials	\$ -	\$ -	\$ 500.00	\$ 500.00	
142-71100-11600-000-0000-3205	TITLE III Immigrant Supplement Teachers	\$ -	\$ -	\$ -	\$ 1,000.00	
142-71100-20100-000-0000-3205	TITLE III Immigrant Supplement Social Security	\$ -	\$ -	\$ -	\$ 70.00	
142-71100-21200-000-0000-3205	TITLE III Immigrant Supplement Employer Medicare	\$ -	\$ -	\$ -	\$ 15.00	
142-71100-42900-000-0000-3205	TITLE III Immigrant Supplement Instructional Supplement	\$ -	\$ -	\$ -	\$ 792.97	
	<b>TOTAL REGULAR INSTRUCTION</b>	\$ 62,389.00	\$ 60,417.18	\$ 67,206.00	\$ 69,083.97	

SPECIAL EDUCATION						
142-71200-11600-000-0116-9005	IDEA Teachers	\$ 3,210.00	\$ 2,250.00	\$ -	\$ -	
142-71200-16300-000-0116-9005	IDEA Educational Assistants	\$ 2,700.00	\$ 2,628.00	\$ -	\$ -	
142-71200-20100-000-0116-9005	IDEA Social Security	\$ 362.00	\$ 302.41	\$ -	\$ -	
142-71200-20400-000-0116-9005	IDEA State Retirement	\$ 517.00	\$ (371.64)	\$ -	\$ -	
142-71200-21200-000-0116-9005	IDEA Employer Medicare	\$ 85.00	\$ 70.73	\$ -	\$ -	
142-71200-31100-000-0116-9005	IDEA Contracts With Other Schools	\$ 1,180.00	\$ 1,134.38	\$ -	\$ -	
142-71200-39900-000-0116-9005	IDEA Other Contracted Services	\$ 47,340.00	\$ 45,885.00	\$ 45,360.00	\$ 45,360.00	
142-71200-42900-000-0116-9005	IDEA Instructional Supplies and Materials	\$ 9,220.28	\$ 455.96	\$ 9,500.00	\$ 9,500.00	\$ 18,261.30
142-71200-44900-000-0116-9005	IDEA Textbooks	\$ -	\$ -	\$ 250.00	\$ 250.00	
142-71200-72500-000-0116-9005	IDEA Special Education Equipment	\$ 7,000.00	\$ (117.52)	\$ 7,279.00	\$ 7,279.00	\$ 10,000.00
142-71200-42900-000-0116-9105	IDEA Preschool Instructional Supplies and Materials	\$ 2,300.00	\$ 594.62	\$ 2,453.00	\$ 2,453.00	
142-71200-72500-000-0116-9105	IDEA Preschool Special Education Equipment	\$ 3,500.00	\$ 3,416.06	\$ 2,000.00	\$ 2,000.00	
<b>TOTAL SPECIAL EDUCATION</b>		<b>\$ 69,360.28</b>	<b>\$ 56,248.00</b>	<b>\$ 66,842.00</b>	<b>\$ 66,842.00</b>	
SUPPORT REGULAR INSTRUCTION						
142-72210-18900-000-0116-2005	TITLE II Other Salaries and Wages	\$ 7,000.00	\$ 7,071.00	\$ 9,500.00	\$ 9,500.00	
142-72210-20100-000-0116-2005	TITLE II Social Security	\$ 555.00	\$ 567.05	\$ 589.00	\$ 589.00	
142-72210-20400-000-0116-2005	TITLE II State Retirement	\$ 810.00	\$ 827.08	\$ 859.00	\$ 859.00	
142-72210-21200-000-0116-2005	TITLE II Employer Medicare	\$ 130.00	\$ 132.64	\$ 138.00	\$ 138.00	
142-72210-35500-000-1000-2005	TITLE II Travel	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	
142-72210-52400-000-0116-2005	TITLE II In-service/Staff Development	\$ 8,356.00	\$ 4,182.36	\$ 17,260.00	\$ 17,260.00	\$ 22,671.86
<b>TOTAL SUPPORT REGULAR INSTRUCTION</b>		<b>\$ 16,851.00</b>	<b>\$ 12,780.13</b>	<b>\$ 29,846.00</b>	<b>\$ 29,846.00</b>	
SUPPORT SPECIAL EDUCATION						
142-72220-33600-000-0116-9005	IDEA Maintenance & Repair Service Equipment	\$ -	\$ -	\$ 500.00	\$ 500.00	
142-72220-39900-000-0116-9005	IDEA Other Contracted Services	\$ 81,700.00	\$ 81,635.11	\$ 91,350.00	\$ 91,350.00	
142-72220-49900-000-0116-9005	IDEA Other Supplies & Materials	\$ 2,800.00	\$ 2,764.81	\$ 5,000.00	\$ 5,000.00	
142-72220-52400-000-0116-9005	IDEA In-service/Staff Development	\$ 1,548.72	\$ 1,548.72	\$ 9,500.00	\$ 9,500.00	\$ 11,972.00
142-72220-52400-000-0116-9105	IDEA Preschool In-service/Staff Development	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 4,117.84
142-72220-49900-000-0000-9036	IDEA DISC. SUP. Other Supplies and Materials	\$ -	\$ -	\$ -	\$ 439.35	
142-72220-52400-000-0000-9036	IDEA DISC. SUP. In-service/Staff Development	\$ -	\$ -	\$ -	\$ 2,800.00	
<b>TOTAL SUPPORT SPECIAL EDUCATION</b>		<b>\$ 86,048.72</b>	<b>\$ 85,948.64</b>	<b>\$ 107,350.00</b>	<b>\$ 110,589.35</b>	

## Discretionary Grants – Fund 145

LAKELAND SCHOOL SYSTEM		DISCRETIONARY GRANTS FUND			
ACCOUNT	DESCRIPTION	2014-15	2014-15	2015-16	2015-16
		AMENDED BUDGET	ESTIMATED ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET
<b>Discretionary Grant Revenues</b>					
145-46980-00000-000-0000-6005	Coordinated School Health	\$ 73,000.00	\$ 70,865.76	\$ -	\$ 73,000.00
145-46980-00000-000-0000-4205	Safe Schools	\$ 4,480.00	\$ 4,447.27	\$ -	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 73,000.00</b>	<b>\$ 70,865.76</b>	<b>\$ -</b>	<b>\$ 73,000.00</b>
<b>Discretionary Grant Expenditures</b>					
145-72210-18900-000-0000-4205	Other Salaries & Wages	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -
145-72210-20100-000-0000-4205	Social Security	\$ 268.00	\$ 235.27	\$ -	\$ -
145-72210-35500-000-0000-4205	Travel	\$ 212.00	\$ 212.00	\$ -	\$ -
145-72210-70100-000-0000-4205	Admin Equipment	\$ -	\$ -	\$ -	\$ -
145-72120-18700-000-1000-6005	Other Salaries and Wages	\$ 23,000.00	\$ 22,521.10	\$ -	\$ 52,300.00
145-72120-20100-000-1000-6005	Social Security	\$ 1,388.00	\$ 1,302.66	\$ -	\$ 3,295.00
145-72120-20400-000-1000-6005	State Retirement	\$ 1,645.00	\$ 1,381.97	\$ -	\$ 2,615.00
145-72120-20600-000-1000-6005	Life Insurance	\$ 102.93	\$ 84.89	\$ -	\$ 250.00
145-72120-20700-000-1000-6005	Medical Insurance	\$ 4,317.64	\$ 3,872.18	\$ -	\$ 6,930.00
145-72120-21200-000-1000-6005	Employer Medicare	\$ 233.43	\$ 236.63	\$ -	\$ 758.00
145-72120-30700-000-1000-6005	Communication	\$ 1,200.00	\$ 500.00	\$ -	\$ -
145-72120-34800-000-1000-6005	Postal Charges	\$ -	\$ -	\$ -	\$ -
145-72120-35500-000-1000-6005	Travel	\$ 2,350.00	\$ 2,216.89	\$ -	\$ 4,000.00
145-72120-39900-000-1000-6005	Other Contracted Services	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -
145-72120-41300-000-1000-6005	Drugs & Medical Supplies	\$ -	\$ -	\$ -	\$ -
145-72120-49900-000-1000-6005	Other Supplies	\$ 31,224.50	\$ 31,219.62	\$ -	\$ 2,852.00
145-72120-52400-000-1000-6005	Inservice/Staff Development	\$ -	\$ -	\$ -	\$ -
145-72120-59900-000-1000-6005	Other Charges	\$ 329.45	\$ 320.87	\$ -	\$ -
145-72120-73500-000-1000-6005	Health Equipment	\$ 4,209.05	\$ 4,209.05	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 73,000.00</b>	<b>\$ 70,865.86</b>	<b>\$ -</b>	<b>\$ 73,000.00</b>

## Capital Projects – Fund 177

LAKELAND SCHOOL SYSTEM		CAPITAL PROJECTS FUND			
ACCOUNT	DESCRIPTION	2014-15	2014-15	2015-16	2015-16
		AMENDED BUDGET	ESTIMATED ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET
<b>Other Funding Sources</b>					
177-49800-00000-000-0000-6500	Note Proceeds - Operating Transfers	\$ -	\$ -	\$ -	\$ 20,000,000.00
177-49800-00000-000-0000-6600	City Of Lakeland - Operating Transfers	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	\$ -
177-34685-00000-000-0000-6600	City Of Lakeland - Fund Balance			\$ 1,238,843.67	\$ 1,238,843.67
	<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,500,000.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ 1,238,843.67</b>	<b>\$ 21,238,843.67</b>
<b>Capital Project Expenditures</b>					
177-91300-30400-000-0000-6500	Note Proceeds - Architects & Engineers	\$ -	\$ -	\$ -	\$ 311,034.00
177-91300-30800-000-0000-6500	Note Proceeds - Consultants	\$ -	\$ -	\$ -	\$ 49,999.00
177-91300-33100-000-0000-6500	Note Proceeds -Attorney	\$ -	\$ -	\$ -	\$ 175,000.00
177-91300-59900-000-0000-6500	Note Proceeds - Other Charges	\$ -	\$ -	\$ -	\$ 150,000.00
177-91300-70600-000-0000-6500	Note Proceeds -School Construction	\$ -	\$ -	\$ -	\$ 13,743,625.00
177-91300-71100-000-0000-6500	Note Proceeds -Furniture, Fixtures, and Equipment	\$ -	\$ -	\$ -	\$ 1,850,000.00
177-91300-71500-000-0000-6500	Note Proceeds -Land	\$ -	\$ -	\$ -	\$ -
177-91300-72400-000-0000-6500	Note Proceeds -Site Development	\$ -	\$ -	\$ -	\$ 3,510,648.00
177-91300-79100-000-0000-6500	Note Proceeds -Construction Cost Contingency	\$ -	\$ -	\$ -	\$ 209,694.00
177-91300-30400-000-0000-6600	City Of Lakeland - Architects & Engineers	\$ 453,168.67	\$ 214,326.00	\$ 238,842.67	\$ 238,842.67
177-91300-30800-000-0000-6600	City Of Lakeland - Consultants			\$ -	\$ -
177-91300-33100-000-0000-6600	City Of Lakeland - Attorney			\$ -	\$ -
177-91300-70600-000-0000-6600	City Of Lakeland - School Construction	\$ -	\$ -	\$ -	\$ -
177-91300-71100-000-0000-6600	City Of Lakeland - Furniture, Fixtures, and Equipment	\$ 46,831.33	\$ 46,830.33	\$ 1.00	\$ 1.00
177-91300-71500-000-0000-6600	City Of Lakeland - Land	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
177-91300-72400-000-0000-6600	City Of Lakeland - Site Development	\$ -	\$ -	\$ -	\$ -
177-91300-79100-000-0000-6600	City Of Lakeland - Construction Cost Contingency	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,238,843.67</b>