

Budget Amendments
& Adjustments
4th Quarter FY2010

| Account Number | Revenue | Expenditure | Description | Funding Source |
|--------------------|------------------|----------------|--|------------------------------------|
| 010-0000-391.92-00 | (250,000) | - | Reduce budgeted transfer from Insurance Fund due to shortfall | N/A |
| 010-0000-499.91-92 | - | 442,133 | Transfer to Insurance Fund to fund shortfall | Fund Balance |
| 010-1100-413.10-11 | - | 3,554 | Retiree accrual payout | Fund Balance |
| 010-1100-413.20-10 | - | 220 | Retiree accrual payout | Fund Balance |
| 010-1100-413.20-20 | - | 404 | Retiree accrual payout | Fund Balance |
| 010-1100-413.20-50 | - | 52 | Retiree accrual payout | Fund Balance |
| 010-2003-416.10-10 | - | 30,438 | Retiree accrual payout | Fund Balance |
| 010-2003-416.20-10 | - | 1,887 | Retiree accrual payout | Fund Balance |
| 010-2003-416.20-20 | - | 3,464 | Retiree accrual payout | Fund Balance |
| 010-2003-416.20-50 | - | 441 | Retiree accrual payout | Fund Balance |
| 010-7002-421.10-11 | - | 26,449 | Retiree accrual/cash option payouts | Fund Balance |
| 010-7002-421.20-10 | - | 1,640 | Retiree accrual/cash option payouts | Fund Balance |
| 010-7002-421.20-20 | - | 734 | Retiree accrual payouts | Fund Balance |
| 010-7002-421.20-50 | - | 383 | Retiree accrual/cash option payouts | Fund Balance |
| | <u>(250,000)</u> | <u>511,799</u> | | |
| 042-0000-499.91-42 | - | 249,409 | Close out of 2001 General Obligation Bond Fund | Fund Balance |
| | - | <u>249,409</u> | | |
| 092-0000-391.10-00 | 442,133 | - | Transfer to Insurance Fund to fund shortfall | General Fund Transfer |
| 092-0000-499.53-10 | - | 1,023,305 | Additional funds to cover benefit year for PPO Insurance | Fund Balance/General Fund Transfer |
| 092-0000-499.53-20 | - | 102,933 | Additional funds to cover benefit year for HMO Insurance | Fund Balance/General Fund Transfer |
| 092-0000-499.91-10 | - | (250,000) | Reduce budgeted transfer from Insurance Fund due to budgeted shortfall | N/A |
| | <u>442,133</u> | <u>876,238</u> | | |
| 283-4003-451.10-10 | - | 23,111 | Retiree accrual payouts | General Fund Transfer |
| 283-4003-451.10-11 | - | 19,209 | Retiree accrual payouts | General Fund Transfer |
| 283-4003-451.20-10 | - | 2,624 | Retiree accrual payouts | General Fund Transfer |
| 283-4003-451.20-20 | - | 4,816 | Retiree accrual payouts | General Fund Transfer |
| 283-4003-451.20-50 | - | 613 | Retiree accrual payouts | General Fund Transfer |
| | - | <u>50,373</u> | | |
| 411-0000-391.41-20 | 126,132 | - | Close out of 2002B General Obligation Bond Fund | 2002B GO Bond Fund Transfer |
| | <u>126,132</u> | - | | |
| 412-0000-499.91-41 | - | 126,132 | Close out of 2002B General Obligation Bond Fund | Fund Balance |

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| <u>Account Number</u> | <u>Revenue</u> | <u>Expenditure</u> | <u>Description</u> | <u>Funding Source</u> |
|---------------------------------|--------------------------|----------------------------|--|---------------------------------|
| | - | 126,132 | | |
| 420-0000-391.42-00 | <u>249,409</u> | <u>-</u> | Close out of 2001 General Obligation Bond Fund | 2001 GO Bond Fund Transfer |
| | 249,409 | - | | |
| 421-0000-391.95-15 | <u>36,337</u> | <u>-</u> | Close out 2010 Bond Project Fund | 2010 Bond Project Fund Transfer |
| | 36,337 | - | | |
| 515-0000-499.94-21 | <u>-</u> | <u>36,337</u> | Close out 2010 Bond Project Fund | Fund Balance |
| | - | 36,337 | | |
| Total Budget Adjustments | <u>\$ 604,011</u> | <u>\$ 1,850,288</u> | | |